

Missouri Revised Statutes

Chapter 67

Political Subdivisions, Miscellaneous Powers

- [←Chapter: 66](#)
- [Chapter: 68→](#) August 28, 2015

Political subdivisions to prepare annual budget--contents--expenditures not to exceed revenues.

[67.010](#). 1. Each political subdivision of this state, as defined in section [70.120](#), except those required to prepare an annual budget by chapter 50 and section 165.191, shall prepare an annual budget. The annual budget shall present a complete financial plan for the ensuing budget year, and shall include at least the following information:

(1) A budget message describing the important features of the budget and major changes from the preceding year;

(2) Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;

(3) Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;

(4) The amount required for the payment of interest, amortization, and redemption charges on the debt of the political subdivision;

(5) A general budget summary.

2. In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year; provided, that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.

(L. 1961 p. 282 § 1)

Budget officer, designation, duties--submission of budget.

67.020. 1. The budget shall be prepared under the direction of a budget officer. Except as otherwise provided by law, charter, or ordinance, the budget officer shall be designated by the governing body of the political subdivision. All officers and employees shall cooperate with and provide to the budget officer such information and such records as he shall require in developing the budget. The budget officer shall review all the expenditure requests and revenue estimates, after which he shall prepare the proposed budget as defined herein.

2. After the budget officer has prepared the proposed budget, he shall submit it, along with such supporting schedules, exhibits, and other explanatory material as may be necessary for the proper understanding of the financial needs and position of the political subdivision, to the governing body. He shall submit at the same time complete drafts of such orders, motions, resolutions, or ordinances as may be required to authorize the proposed expenditures and produce the revenues necessary to balance the proposed budget.

(L. 1961 p. 282 § 2)

Governing body may revise budget, limits--approval.

67.030. The governing body of each political subdivision may revise, alter, increase or decrease the items contained in the proposed budget, subject to such limitations as may be provided by law or charter; provided, that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. Except as otherwise provided by law or charter, the governing body of each political subdivision shall, before the beginning of the fiscal year, approve the budget and approve or adopt such orders, motions, resolutions, or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget.

(L. 1961 p. 282 § 4)

Increase of expenditure over budgeted amount to be made only on formal resolution.

67.040. After any political subdivision has approved the budget for any year and has approved or adopted the orders, motions, resolutions, or ordinances required to authorize the expenditures proposed in the budget, the political subdivision shall not increase the total amount authorized for expenditure from any fund, unless the governing body adopts a resolution setting forth the facts and reasons making the increase necessary and approves or adopts an order, motion, resolution or ordinance to authorize the expenditures.

(L. 1961 p. 282 § 6)

License or fee adjustment not deemed "increase", as used in Missouri Constitution, Article X, Section 22, when--records required.

67.042. The term "increasing" as used in Section 22 of Article X of the Constitution of the State of Missouri when referring to any license or fee of any county or other political subdivision does not mean adjustments in the level of any license or fee necessary to maintain funding of a service,

program or activity which was in existence on November 4, 1980, or which was approved by a vote of the people subsequent to November 4, 1980. A statement of the costs necessary to maintain the funding of such service, program or activity shall be prepared and shall indicate the service, program or activity supported by the license or fee. The statement and work papers related thereto shall be a public record and subject to examination pursuant to chapter 610.

(L. 1987 H.B. 509 § 1)

Annual report required, when.

[67.048](#). Any county board that receives funding from the county treasury and whose members are appointed by the county commission shall submit an annual report to the county commission at the end of each fiscal year itemizing its expenditures.

(L. 2007 S.B. 22)

Transfer of funds from one agency to another.

[67.050](#). During the budget year, any political subdivision may transfer any unencumbered balance or portion thereof from the expenditure authorization of one department, office, commission, or other classification to another, subject to such limitations as may be provided by law or charter.

(L. 1961 p. 282 § 7)

Moneys collected for additional costs and expenses, review by county budget officer.

[67.055](#). Any moneys received or collected to fund additional costs and expenses incurred by any county office shall be reviewed by the county budget officer when he or she is formulating the annual budget and shall be used solely for the purposes provided for in statute for each fund.

(L. 2005 H.B. 58 merged with H.B. 186)

Orders increasing total budget kept on file three years--attestation.

[67.060](#). The budget or the orders, motions, resolutions, or ordinances as may be required to authorize the expenditures proposed in the budget as finally approved; and any orders, motions, resolutions or ordinances to increase the total amount authorized for expenditure adopted shall remain on file for three years and shall be public records and open to inspection. To each copy so filed the budget officer shall attest to the fact that preparation and adoption procedures were conducted in the manner prescribed herein.

(L. 1961 p. 282 § 8)

Budget for preceding year to govern, when.

[67.070](#). If at the beginning of any fiscal year any political subdivision has not approved or adopted and filed the budget and the expenditure orders, motions, resolutions, or ordinances required herein for the current fiscal year, and except as otherwise provided by law or charter the

several amounts authorized in the expenditure orders, motions, resolutions, or ordinances for the next preceding fiscal year for the objects and purposes specified therein, so far as the same shall relate to operation and maintenance expenses, shall be deemed to be reappropriated for the several objects and purposes specified in said expenditure orders, motions, resolutions, or ordinances, until such time as the budget and the expenditure orders, motions, resolutions, or ordinances for the current fiscal year are approved or adopted and filed as required herein.

(L. 1961 p. 282 § 9)

Expenditures prohibited unless authorized under this chapter.

67.080. The expenditure orders, motions, resolutions, or ordinances approved or adopted and filed as provided herein, and the transfers made as provided herein, shall constitute the authorization for the expenditure of money for the budget year. No expenditure of public moneys shall be made unless it is authorized as provided herein.

(L. 1961 p. 282 § 10)

Investment of certain public funds, conditions.

67.085. Notwithstanding any law to the contrary, any political subdivision of the state and any other public entity in Missouri may invest funds of the public entity not immediately needed for the purpose to which such funds or any of them may be applicable provided each public entity meets the requirements for separate deposit insurance of public funds permitted by federal deposit insurance and in accordance with the following conditions:

(1) The public funds are invested through a financial institution which has been selected as a depository of the funds in accordance with the applicable provisions of the statutes of Missouri relating to the selection of depositories and such financial institution enters into a written agreement with the public entity;

(2) The selected financial institution arranges for the deposit of the public funds in deposit accounts in one or more financial institutions wherever located in the United States, for the account of the public entity;

(3) Each such deposit account is insured by federal deposit insurance for one hundred percent of the principal and accrued interest of the deposit;

(4) The selected financial institution acts as custodian for the public entity with respect to such deposit accounts; and

(5) On the same date that the public funds are deposited under subdivision (2) of this section, the selected financial institution receives an amount of deposits from customers of other financial institutions equal to the amount of the public funds initially invested by the public entity through the selected financial institution.

(L. 2004 S.B. 1093, A.L. 2012 H.B. 1400)

Effective 7-10-12

State officials to prepare forms for budgets, orders, resolutions and ordinances--assistance.

67.090. 1. The state commissioner of education shall develop or approve adequate forms which may be used by school districts of this state for the budgets, orders, motions, resolutions and ordinances required herein and is authorized to appoint committees of officials of the school districts to assist in developing such forms; and when requested to do so, shall assist the school districts in using such forms.

2. The state auditor shall develop or approve adequate forms which may be used by political subdivisions other than school districts of this state for the budgets, orders, motions, resolutions and ordinances required herein and is authorized to appoint committees of officials of political subdivisions other than school districts to assist in developing such forms; and when requested to do so shall assist the political subdivisions other than school districts in using such forms.

(L. 1961 p. 282 § 11)

Applicability of law.

67.100. Each political subdivision covered by the provisions of this chapter shall prepare and approve a budget and shall authorize expenditures in the manner provided herein for each fiscal year which begins after June 30, 1962, and this chapter shall apply to each such budget and expenditure authorization.

(L. 1961 p. 282 § 12)

Fixing ad valorem property tax rates, procedure--failure to establish, effect--new or increased taxes approved after September 1 not to be included in that year's tax levy, exception.

67.110. 1. Each political subdivision in the state, except counties and any political subdivision located at least partially within any county with a charter form of government or any political subdivision located at least partially within any city not within a county, shall fix its ad valorem property tax rates as provided in this section not later than September first for entry in the tax books. Each political subdivision located, at least partially, within a county with a charter form of government or within a city not within a county shall fix its ad valorem property tax rates as provided in this section not later than October first for entry in the tax books for each calendar year after December 31, 2008. Before the governing body of each political subdivision of the state, except counties, as defined in section 70.120, fixes its rate of taxation, its budget officer shall present to its governing body the following information for each tax rate to be levied: the assessed valuation by category of real, personal and other tangible property in the political subdivision as entered in the tax book for the fiscal year for which the tax is to be levied, as provided by subsection 3 of section 137.245, the assessed valuation by category of real, personal and other tangible property in the political subdivisions for the preceding taxable year, the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to be set. Should any political subdivision whose taxes are collected by the county collector of revenue fail to fix its ad valorem property tax rate by the date provided under this section

for such political subdivision, then no tax rate other than the rate, if any, necessary to pay the interest and principal on any outstanding bonds shall be certified for that year.

2. The governing body shall hold at least one public hearing on the proposed rates of taxes at which citizens shall be heard prior to their approval. The governing body shall determine the time and place for such hearing. A notice stating the hour, date and place of the hearing shall be published in at least one newspaper qualified under the laws of the state of Missouri of general circulation in the county within which all or the largest portion of the political subdivision is situated, or such notice shall be posted in at least three public places within the political subdivision; except that, in any county of the first class having a charter form of government, such notice may be published in a newspaper of general circulation within the political subdivision even though such newspaper is not qualified under the laws of Missouri for other legal notices. Such notice shall be published or posted at least seven days prior to the date of the hearing. The notice shall include the assessed valuation by category of real, personal and other tangible property in the political subdivision for the fiscal year for which the tax is to be levied as provided by subsection 3 of section [137.245](#), the assessed valuation by category of real, personal and other tangible property in the political subdivision for the preceding taxable year, for each rate to be levied the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates proposed to be set for the various purposes of taxation. The tax rates shall be calculated to produce substantially the same revenues as required in the annual budget adopted as provided in this chapter. Following the hearing the governing body of each political subdivision shall fix the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available to the taxpayer. Nothing in this section absolves political subdivisions of responsibilities under section [137.073](#), nor to adjust tax rates in event changes in assessed valuation occur that would alter the tax rate calculations.

3. Each political subdivision of the state shall fix its property tax rates in the manner provided in this section for each fiscal year which begins after December 31, 1976. New or increased tax rates for political subdivisions whose taxes are collected by the county collector approved by voters after September first of any year shall not be included in that year's tax levy except for any new tax rate ceiling approved pursuant to section [71.800](#).

4. In addition to the information required under subsections 1 and 2 of this section, each political subdivision shall also include the increase in tax revenue due to an increase in assessed value as a result of new construction and improvement and the increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

(L. 1976 H.B. 1162 §§ [67.110](#), 2, A.L. 1981 S.B. 34, A.L. 1983 S.B. 63, et al., A.L. 1987 H.B. 909, A.L. 2007 S.B. 22, A.L. 2008 S.B. 711, A.L. 2010 H.B. 1316 merged with H.B. 1392)

Training commission for county officialsestablished--purposes--members--appointment--duties.

67.130. 1. The various associations of county officials may establish a training commission for county clerks, county collectors, county assessors, county treasurers, county auditors, county coroners and medical examiners, county sheriffs, county recorders of deeds, county commissioners and certain public administrators training programs established by such commissions shall consist of not less than twenty nor more than thirty hours of actual instruction per year, to deal with areas of concern in intergovernmental relations between state offices and the aforesaid county officers. The training commission may call upon the appropriate state offices for assistance in developing and administering the training programs. Each county officer named above shall annually attend the training program required by the provisions of this section.

2. There is hereby established a "County Officials Training Commission". The commission shall approve and accredit the training programs and instructors for the training mandated by this section. The commission shall be composed of three members from each of the following classes of county officials: county clerks, county collectors, county assessors, county coroners, county medical examiners, and assistant county medical examiners, county treasurers, county auditors, county sheriffs, county recorders of deeds, county commissioners and certain public administrators. The three members from each class of officials shall include one member from a county of the first class without a charter form of government, one member from a county of the second class, and one member from a county of the third or fourth class. The three members representing county coroners, county medical examiners, and assistant county medical examiners may be appointed from any class of counties in which coroners or medical examiners are required by law. Upon August 13, 1984, or as soon thereafter as possible, the officers of each appropriate association of county officials shall appoint the three members to serve on the training commission. 3. The county officials training commission shall have exclusive authority to approve and accredit training programs and certify attendance. Attendance for the required number of hours shall be the only basis for accreditation of each official.

(L. 1984 S.B. 601 § 5, A.L. 1986 H.B. 1164)

Municipal courts, utilization of collection agencies permitted, when.

67.136. Notwithstanding any other provisions of law to the contrary, any city or county that has established a municipal court may utilize collections agencies to collect any court or administrative fines or costs associated with a finding of guilt for a criminal offense or an infraction, or entry of a civil judgment, which are legally owed, enforceable, past due, and remain uncollected.

(L. 2012 S.B. 628)

Liability of political subdivisions for certain frivolous actions.

67.138. Any county, city, town, village or other political subdivision found to have filed a frivolous action against any firearms or ammunition manufacturer, trade association or dealer, shall be liable for all costs, attorneys' fees and other sanctions as the court finds necessary to prevent such future actions by the plaintiff or entities similarly situated.

(L. 1999 S.B. 1, et al. § 8)

Ownership of domestic animals, no laws or regulations to prohibit.

67.140. No political subdivision of the state nor any local government, city or county, or any agency, authority, board, commission, department or officer thereof, shall enact any ordinance or promulgate or issue any regulation, rule, policy, guideline or proclamation describing the relationship between persons and domestic animals as other than persons may or can own domestic animals.

(L. 2009 H.B. 481 § 3)

First responders, political activity while off duty and not in uniform, political subdivisions not to prohibit.

67.145. No political subdivision of this state shall prohibit any first responder, as the term first responder is defined in section 192.800, from engaging in any political activity while off duty and not in uniform, being a candidate for elected or appointed public office, or holding such office unless such political activity or candidacy is otherwise prohibited by state or federal law.

(L. 2013 H.B. 307 merged with H.B. 336 merged with S.B. 216)

Insurance for elected officials and employees, political subdivision may contribute--contracting procedure.

67.150. 1. The governing body of any political subdivision may utilize the revenues and other available funds of the subdivision, as a part of the compensation of the elected officials and employees of the subdivision, to contribute to the cost of a plan, including a plan underwritten by insurance, for furnishing all or part of hospitalization or medical expenses, life insurance or similar benefits for the subdivision's elected officials and employees. If any county elects to provide a plan for furnishing all or part of hospitalization or medical expenses, such plan shall include all elected officials, if any elected officials are to be covered.

2. No contract shall be entered into by the governing body of the political subdivision to purchase any insurance policy or policies pursuant to the terms of this section unless the contract is submitted to competitive bidding at least every three years and the contract is awarded to the lowest and best bidder.

(L. 1980 H.B. 1441, A.L. 1984 S.B. 631, A.L. 1990 S.B. 525 merged with S.B. 580, A.L. 1993 H.B. 658)

Political subdivisions or corporations having over \$100,000,000 assessed valuation may pension officers and employees--exceptions.

67.200. 1. Any political corporation or subdivision of this state, now having or which may hereafter have an assessed valuation of one hundred million dollars or more, except counties of the second class having a population in excess of sixty-five thousand but less than one hundred twenty thousand inhabitants, which adjoins a county of the first class with a charter form of government, which does not now have a pension system for its officers and employees adopted pursuant to state

law, may provide by proper legislative action of its governing body for the pensioning of its officers and employees and the widows and minor children of deceased officers and employees and to appropriate and utilize its revenues and other available funds for such purposes.

2. In adopting a pension plan, such counties, other political corporations or political subdivisions may provide for different benefits and requirements for elected officers and appointed officers and employees.

(L. 1967 p. 140 § 1, A.L. 1973 H.B. 629, A.L. 1988 H.B. 1098)

Political subdivisions may provide health insurance benefits when, to whom.

[67.210](#). Any political subdivision which provides or pays for health insurance benefits for its officers and employees may also provide or pay for all or part of such benefits, as may be determined by the governing body of the political subdivision, for the dependents of its officers and employees, and for retired officers and employees and their dependents and the dependents of deceased officers and employees of the political subdivision.

(L. 1985 H.B. 670, A.L. 1998 S.B. 676, A.L. 2000 H.B. 1808, A.L. 2003 H.B. 553)

Failure of board members to attend meetings, commission's power to replace.

[67.212](#). The county commission of any county may replace any member on any board over which the commission has the authority to appoint members for failing without good cause to attend meetings of the board.

(L. 1998 S.B. 676)

Cities and counties may grant funds to fire protection and library districts, when.

[67.250](#). Any city or county of this state may grant funds of the city or county, regardless of source, for the support of any public library or fire protection district if the library or fire protection district is located within the city or county, or if the city or county is within the district served by the library or fire protection district. Funds so granted by a city or county may be used by the governing body of the library or fire protection district for operational expenses, repairs or replacements, or for capital improvements.

(L. 1975 S.B. 10 § 1)

Electrical contractor licenses issued by political subdivisions valid in all political subdivisions.

[67.275](#). 1. The holder of a current and active electrical contractor license issued by any political subdivision of this state, whose requirements are equal to or exceed the requirements for obtaining an electrical contractor license on August 28, 2004, in St. Louis County, shall be valid within any political subdivision of this state.

2. The provisions of this section shall not prohibit any political subdivision in this state from enforcing any code or law not contained herein, or to:

(1) Issue an electrical contractor license valid for that political subdivision, except for a person who holds a license as provided in subsection 1 of this section;

(2) Require a business license to perform electrical contracting work;

(3) Issue electrical contracting permits;

(4) Enforce codes of the political subdivision; or

(5) Inspect the work of a licensee.

3. Political subdivisions of this state that do not have the authority to issue or require electrical contractor licenses prior to August 28, 2004, shall not be granted such authority under the provisions of this section.

(L. 2004 H.B. 1195 § 2)

Communities may incorporate by reference certain technical codes--penalty provisions, requirements--definitions.

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

(1) "Code", any published compilation of rules prepared by various technical trade associations, federal agencies, this state or any agency thereof, but shall be limited to: regulations concerning the construction of buildings and continued occupancy thereof; mechanical, plumbing, and electrical construction; and fire prevention;

(2) "Community", any county, fire protection district or municipality;

(3) "County", any county in the state;

(4) "Fire protection district", any fire protection district in the state;

(5) "Municipality", any incorporated city, town or village.

2. Any community, if the community otherwise has the power under the law to adopt such an ordinance, may adopt or repeal an ordinance which incorporates by reference the provisions of any code or portions of any code, or any amendment thereof, properly identified as to date and source, without setting forth the provisions of such code in full. At least one copy of such code, portion or amendment which is incorporated or adopted by reference, shall be filed in the office of the clerk of the community and there kept available for public use, inspection, and examination. The filing requirements herein prescribed shall not be deemed to be complied with unless the required copies of such codes, portion, or amendment or public record are filed with the clerk of such community for a period of ninety days prior to the adoption of the ordinance which incorporates such code, portion, or amendment by reference.

3. Any ordinance adopting a code, portion, or amendment by reference shall state the penalty for violating such code, portion, or amendment, or any provisions thereof separately, and no part of any such penalty shall be incorporated by reference.

(L. 1983 H.B. 92 §§ 1, 2, 3, A.L. 1995 H.B. 452, et al., A.L. 2009 H.B. 859)

**Installation of fire sprinklers to be offered to purchaser by builder of certain dwellings--
purchaser may decline--expiration date.**

67.281. 1. A builder of one- or two-family dwellings or townhouses shall offer to any purchaser on or before the time of entering into the purchase contract the option, at the purchaser's cost, to install or equip fire sprinklers in the dwelling or townhouse. Notwithstanding any other provision of law to the contrary, no purchaser of such a one- or two-family dwelling or townhouse shall be denied the right to choose or decline to install a fire sprinkler system in such dwelling or townhouse being purchased by any code, ordinance, rule, regulation, order, or resolution by any county or other political subdivision. Any county or other political subdivision shall provide in any such code, ordinance, rule, regulation, order, or resolution the mandatory option for purchasers to have the right to choose and the requirement that builders offer to purchasers the option to purchase fire sprinklers in connection with the purchase of any one- or two-family dwelling or townhouse. The provisions of this section shall expire on December 31, 2024.

2. Any governing body of any political subdivision that adopts the 2009 International Residential Code for One- and Two-Family Dwellings or a subsequent edition of such code without mandated automatic fire sprinkler systems in Section R313 of such code shall retain the language in section R317 of the 2006 International Residential Code for two-family dwellings (R317.1) and townhouses (R317.2).

(L. 2009 H.B. 103 and L. 2009 S.B. 513, A.L. 2011 H.B. 315 merged with S.B. 108, A.L. 2014 H.B. 1410 merged with S.B. 655 merged with S.B. 672)

Expires 12-31-24

Public street used for construction traffic not to be limited by ordinances, when (certain counties).

67.282. Notwithstanding any provision of law to the contrary, in any county of the first classification with a charter form of government which has a population of at least nine hundred thousand inhabitants, in any county of the first classification with a charter form of government which has a population of at least two hundred thousand inhabitants but not more than three hundred thousand inhabitants, and in any county of the first classification that does not have a charter form of government which has at least one hundred sixty-five thousand inhabitants but not more than two hundred thousand inhabitants, the use of any public street for construction traffic where such street is the only route to reach a specific parcel of property shall not be limited by an order or ordinance of any political subdivision of this state affecting construction traffic, directly or indirectly, whether or not such property is located within the boundaries of such political subdivision.

(L. 1994 H.B. 1115 § 3 merged with H.B. 1430 § 2)

Minimum standards for municipalities in St. LouisCounty--definitions--failure to meet minimum standards, remedy,ballot language.

[67.287](#). 1. As used in this section, the following terms mean:

(1) "Minimum standards", adequate and material provision of each of the items listed in subsection 2 of this section;

(2) "Municipality", any city, town, or village located in any county with a charter form of government and with more than nine hundred fifty thousand inhabitants;

(3) "Peace officer", any peace officer as defined in section [590.010](#) who is licensed under chapter 590.

2. Every municipality shall meet the following minimum standards within three years of August 28, 2015, by providing the following municipal services, financial services, and reports, except that the provision of subdivision (6) of this subsection shall be completed within six years:

(1) A balanced annual budget listing anticipated revenues and expenditures, as required in section [67.010](#);

(2) An annual audit by a certified public accountant of the finances of the municipality that includes a report on the internal controls utilized by the municipality and prepared by a qualified financial consultant that are implemented to prevent misuse of public funds. The municipality also shall include its current procedures that show compliance with or reasonable exceptions to the recommended internal controls;

(3) A cash management and accounting system that accounts for all revenues and expenditures;

(4) Adequate levels of insurance to minimize risk to include:

(a) General liability coverage;

(b) If applicable, liability coverage with endorsements to cover emergency medical personnel and paramedics;

(c) If applicable, police professional liability coverage;

(d) Workers compensation benefits for injured employees under the provisions of chapter 287; and

(e) Bonds for local officials as required by section [77.390](#), [79.260](#), [80.250](#), or local charter;

(5) Access to a complete set of ordinances adopted by the governing body available to the public within ten business days of a written request. An online version of the regulations or code shall satisfy this requirement for those ordinances that are codified;

(6) A police department accredited or certified by the Commission on Accreditation for Law Enforcement Agencies or the Missouri Police Chiefs Association or a contract for police service with a police department accredited or certified by such entities;

(7) Written policies regarding the safe operation of emergency vehicles, including a policy on police pursuit;

(8) Written policies regarding the use of force by peace officers;

(9) Written general orders for a municipal police department unless contracting with another municipality or county for police services;

(10) Written policies for collecting and reporting all crime and police stop data for the municipality as required by law. Such policies shall be forwarded to the attorney general's office;

(11) Construction code review by existing staff, directly or by contract with a public or private agency; and

(12) Information published annually on the website of the municipality indicating how the municipality met the standards in this subsection. If there is no municipal website, the information shall be submitted to the county for publication on its website, if it has a website.

3. If any resident of a municipality has belief or knowledge that such municipality has failed to ensure that the standards listed in subsection 2 of this section are regularly provided and are likely to continue to be provided, he or she may make an affidavit before any person authorized to administer oaths setting forth the facts alleging the failure to meet the required standards and file the affidavit with the attorney general. It shall be the duty of the attorney general, if, in his or her opinion, the facts stated in the affidavit justify, to declare whether the municipality is operating below minimum standards, and if it is, the municipality shall have sixty days to rectify the deficiencies in services noted by the attorney general. If after sixty days the municipality is still deemed by the attorney general to have failed to rectify sufficient minimum standards to be in compliance with those specified by subsection 2 of this section, the attorney general may file suit in the circuit court of the county. If the court finds that the municipality is not in compliance with the minimum standards specified in subsection 2 of this section, the circuit court of the county shall order the following remedies:

(1) Appointment of an administrative authority for the municipality including, but not limited to, another political subdivision, the state, or a qualified private party to administer all revenues under the name of the municipality or its agents and all funds collected on behalf of the municipality. If the court orders an administrative authority to administer the revenues under this subdivision, it may send an order to the director of revenue or other party charged with distributing tax revenue, as identified by the attorney general, to distribute such revenues and funds to the administrative authority who shall use such revenues and existing funds to provide the services required under a plan approved by the court. The court shall enter an order directing all financial and other institutions holding funds of the municipality, as identified by the attorney general, to honor the directives of the administrative authority;

(2) If the court finds that the minimum standards specified in subsection 2 of this section still are not established at the end of ninety days from the time the court finds that the municipality is not in compliance with the minimum standards specified in subsection 2 of this section, the court may either enter an order disincorporating the municipality or order placed on the ballot the question of whether to disincorporate the municipality as provided in subdivisions (1), (2), (4), and (5) of subsection 3 of section [479.368](#). The court also shall place the question of disincorporation on the ballot as provided by subdivisions (1), (2), (4), and (5) of subsection 3 of section [479.368](#) if at least twenty percent of the registered voters residing in the subject municipality or forty percent of the number of voters who voted in the last municipal election, whichever is lesser, submit a petition to the court while the matter is pending, seeking disincorporation. The question shall be submitted to the voters in substantially the following form:

The city/town/village of has failed to meet minimum standards of governance as required by law. Shall the city/town/village of be dissolved?

☐ YES ☐ NO

If electors vote to disincorporate, the court shall determine the date upon which the disincorporation shall occur, taking into consideration a logical transition.

4. The court shall have ongoing jurisdiction to enforce its orders and carry out the remedies in subsection 3 of this section.

(L. 2015 S.B. 5)

Counties and cities, towns and villages authorized to operate ambulance service--rates may be set--insurance may be purchased.

[67.300](#). 1. Any county, city, town or village may provide a general ambulance service for the purpose of transporting sick or injured persons to a hospital, clinic, sanatorium or other place for treatment of the illness or injury, and for that purpose may

(1) Acquire by gift or purchase one or more motor vehicles suitable for such purpose and may supply and equip the same with such materials and facilities as are necessary for emergency treatment, and may operate, maintain, repair and replace such vehicles, supplies and equipment;

(2) Contract with one or more individuals, municipalities, counties, associations or other organizations for the operation, maintenance and repair of such vehicles and for the furnishing of emergency treatment;

(3) Employ any combination of the methods authorized in subdivisions (1) and (2) of this section.

2. The municipality or county shall formulate rules and regulations for the use of the equipment and may fix a schedule of fees or charges to be paid by persons requesting the use of the facilities and provide for the collection thereof.

3. The municipality or county may purchase insurance indemnifying against liability of the county or city and the driver and attendants of the ambulance for the negligent operation of the ambulance or other equipment or supplies or in rendering services incidental to the furnishing of the ambulance service.

(L. 1967 p. 140 § 1)

Economic growth, promotion and development in county--powers of county commission.

[67.303](#). 1. The county commission of any county may engage in activities designed for the purpose of promoting and developing economic growth within its county.

2. The county commission of any such county may contract with any political subdivision, firm, corporation, association, or person for the purposes of implementing the provisions of this section.

(L. 1988 H.B. 1142 § 1)

Charitable contributions, organizations may solicit in roadway, when, procedure.

[67.304](#). 1. The governing body of any municipality or county may authorize any organization to stand in a road in such municipality or county to solicit a charitable contribution. Any organization seeking authorization under this section shall file a written application with the governing body no later than the eleventh day before the solicitation is to begin. The application shall include:

- (1) The date and time the solicitation is to occur;
- (2) The location of the solicitation; and
- (3) The number of solicitors to be involved at each location of the solicitation.

2. The governing body may require the applicant to obtain a permit or to pay a reasonable fee to receive the authorization.

3. The governing body may require proof of liability insurance in the amount determined by the municipality or county to cover damages that may arise from the solicitation. The insurance shall provide coverage against claims against the applicant and claims against the governing body.

4. Collections shall only be conducted at intersections controlled by electronic signal lights or by four-way stop signs.

5. The governing body may set a minimum age requirement for all individuals participating in charitable solicitation activities under this section.

(L. 2007 S.B. 22)

Counties or cities not to arrest or punish for public intoxication.

[67.305](#). No county or municipality, except as provided in section [67.310](#), may adopt or enforce a law, rule or ordinance which authorizes or requires arrest or punishment for public intoxication or

being a common or habitual drunkard or alcoholic. No county or municipality may interpret or apply any law or ordinance to circumvent the provisions of this section.

(L. 1977 H.B. 341 § 1, A.L. 1978 S.B. 749)

Admission tickets, sale or resale of, no restrictions on price or fees, exceptions.

[67.306](#). No regulation or ordinance of any city, county, or other political subdivision shall prohibit the sale or resale of an admission ticket to any legal event at any price or prohibit the charging of any fee in connection with such sale or resale except that nothing in this section shall be construed to prevent the enforcement of any regulation or ordinance relating to criminal activity, consumer fraud, false advertising, or other deceptive business practices.

(L. 2007 1st Ex. Sess H.B. 1)

Effective 11-28-07

Sanctuary policies for municipalities prohibited--definitions--duty of law enforcement to cooperate in immigration enforcement.

[67.307](#). 1. As used in this section, the following terms mean:

(1) "Law enforcement officer", a sheriff or peace officer of a municipality with the duty and power of arrest for violation of the general criminal laws of the state or for violation of ordinances of municipalities;

(2) "Municipality", any county, city, town, or village;

(3) "Municipality official", any elected or appointed official or any law enforcement officer serving the municipality;

(4) "Sanctuary policy", any municipality's order or ordinance, enacted or followed that:

(a) Limits or prohibits any municipality official or person employed by the municipality from communicating or cooperating with federal agencies or officials to verify or report the immigration status of any alien within such municipality; or

(b) Grants to illegal aliens the right to lawful presence or status within the municipality in violation of federal law.

2. No municipality shall enact or adopt any sanctuary policy. Any municipality that enacts or adopts a sanctuary policy shall be ineligible for any moneys provided through grants administered by any state agency or department until the sanctuary policy is repealed or is no longer in effect. Upon the complaint of any state resident regarding a specific government entity, agency, or political subdivision of this state or prior to the provision of funds or awarding of any grants to a government entity, agency, or political subdivision of this state, any member of the general assembly may request that the attorney general of the state of Missouri issue an opinion stating whether the government entity, agency, or political subdivision has current policies in contravention of this section.

3. The governing body, sheriff, or chief of police of each municipality shall provide each law enforcement officer with written notice of their duty to cooperate with state and federal agencies and officials on matters pertaining to enforcement of state and federal laws governing immigration.

4. This section shall become effective on January 1, 2009.

(L. 2008 H.B. 1549, et al.)

Effective 1-01-09

Exceptions to freedom from arrest or punishment involving drunkenness or being under influence of alcohol.

67.310. Nothing in section 67.305 shall be construed to affect any law, rule or ordinance against drunken driving, driving under the influence of alcohol or other similar offense involving the operation of a vehicle, aircraft, boat, machinery, firearms or other equipment, or regarding the sale, purchase, dispensing, possessing or use of alcoholic beverages at stated times and places or by a particular class of persons, nor shall section 67.305 prevent the apprehension, arrest, incarceration and prosecution of any person who commits any other crime while intoxicated or under the influence of alcohol.

(L. 1977 H.B. 341 § 2, A.L. 1978 S.B. 749)

Intoxicated persons, how handled--officer granted immunity from legal action, when.

67.315. 1. A person who appears to be incapacitated or intoxicated may be taken by a peace officer to the person's residence, to any available treatment service, or to any other appropriate local facility, which may if necessary include a jail, for custody not to exceed twelve hours.

2. Any officer detaining such person shall be immune from prosecution for false arrest and shall not be responsible in damages for taking action pursuant to subsection 1 above if the officer has reasonable grounds to believe the person is incapacitated or intoxicated by alcohol and he does not use unreasonable excessive force to detain such person.

3. Such immunity from prosecution includes the taking of reasonable action to protect himself or herself from harm by the intoxicated or incapacitated person.

(L. 1977 H.B. 341 § 3, A.L. 1978 S.B. 749)

Public food service establishments, pets permitted, when.

67.316. 1. Notwithstanding any other provision of law to the contrary, the governing body of any county or municipality shall have the authority to establish an ordinance to allow patrons' pets, as defined in subdivision (20) of section 266.160, except for specialty pets as defined in subdivision (25) of section 266.160, within certain designated outdoor portions of public food service establishments.

2. The governing body shall require from the public food service establishment the following information:

(1) A diagram and description of the outdoor area to be designated as available to patrons' pets, including dimensions of the designated area;

(2) A depiction of the number and placement of tables, chairs, and restaurant equipment;

(3) Entryways and exits to the designated outdoor area;

(4) The boundaries of the designated area and of other areas of outdoor dining not available to patrons' pets;

(5) Any fences or other barriers;

(6) Surrounding property lines and public rights-of-way including sidewalks and common pathways; and

(7) Any other information deemed necessary by the governing body.

(L. 2007 S.B. 22 § 67.321)

Ordinances restricting owner of real property displaying signs for sale or lease, prohibited--exception.

67.317. No political subdivision of this state shall enact or enforce any ordinance which forbids or restricts the right of any owner of an interest in real property or his agent from displaying on the property a sign of reasonable dimensions, as may be determined by local ordinance, advertising:

(1) The property interest is for sale, lease or exchange by the owner or his agent;

(2) The owner's or agent's names; and

(3) The owner's or agent's address and telephone number.

(L. 1984 S.B. 618 § 1)

Street addresses to be posted conspicuously to aid emergency location, ordinances by cities or counties--fire department to enforce.

67.318. The governing body of any county or municipality may by order or ordinance require that all residences and commercial businesses have the numbers of their street addresses conspicuously posted so that providers of fire protection services or other emergency services may better find the proper location when responding to an emergency call. Where such an ordinance or order is established, the fire department, fire protection district or volunteer fire protection association which provides fire protection services for the municipality or county, or portion thereof, shall enforce the provisions of such ordinance or order. The ordinance or order shall prescribe a grace period for persons who violate the ordinance or order, which shall allow such violator at least fifteen days to comply with the ordinance before any fine may be imposed.

(L. 1990 H.B. 1274 § 1)

Water service lines, repair programs, municipalities and certain districts--fee imposed--ballot language--administration--fee added to general tax levy bill, when.

67.319. 1. If approved by a majority of the voters voting on the proposal, any city, town, village, sewer district, or water supply district located within this state may, by ordinance, levy and impose annually upon water service lines providing water service to residential property having four or fewer dwelling units within the jurisdiction of such city, town, village, sewer district, or water supply district a fee not to exceed one dollar per month or twelve dollars annually.

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, shall (city, town, village, sewer district, or water supply district) be authorized to impose a fee not to exceed one dollar per month or twelve dollars annually on residential property for each water service line providing water service within the (city, town, village, sewer district, or water supply district) to residential property having four or fewer dwelling units for the purpose of paying for the costs of necessary water service line repairs or replacements?

☐ 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 or repairs.

4. If a majority of the voters voting thereon approve the proposal authorized in subsection 1 of this section, the governing body of the city, town, village, sewer district, or water supply district may enact an ordinance for the collection of such fee. The funds collected under 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 to reimburse the necessary costs of water service line repair or replacement. All interest generated on deposited funds shall be accrued to the special account established for the repair of water service lines.

5. The city, town, village, sewer district, or water supply district may establish, as provided in the ordinance, regulations necessary for the administration of collections, claims, repairs, replacements and all other activities necessary and convenient for the implementation of any ordinance adopted and approved under this section. The city, town, village, sewer district, or water supply district 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 under this section, and reasonable costs of administering the program may be paid from the special account established under this section.

6. Notwithstanding any other provision of law to the contrary, the collector in any city, town, village, sewer district, or water supply district or county that adopts an ordinance under this section, who now or hereafter collects any fee to provide for, ensure or guarantee the repair of water service lines, may add such fee to the general tax levy bills of property owners within the city, town, village, sewer district, or water supply district or unincorporated area of the county. All revenues received on such combined bill which are for the purpose of providing for, ensuring or guaranteeing the repair of water service lines shall be separated from all other revenues so collected and credited to the appropriate fund or account of the city, town, village, sewer district, or water supply district or county. The collector of the city, town, village, sewer district, or water supply district or county may collect such fee in the same manner and to the same extent as the collector now or hereafter may collect delinquent real estate taxes and tax bills.

(L. 2011 H.B. 142)

County orders, violations may be brought in circuit court,when--county municipal court to be approved, appointment of judges, procedures (Jefferson and Franklin counties).

67.320. 1. Any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants or any county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants may prosecute and punish violations of its county orders in the circuit court of such counties in the manner and to the extent herein provided or in a county municipal court if creation of a county municipal court is approved by order of the county commission. The county may adopt orders with penal provisions consistent with state law, but only in the areas of traffic violations, solid waste management, county building codes, on-site sewer treatment, zoning orders, and animal control. Any county municipal court established pursuant to the provisions of this section shall have jurisdiction over violations of that county's orders and the ordinances of municipalities with which the county has a contract to prosecute and punish violations of municipal ordinances of the municipality.

2. Except as provided in subsection 5 of this section 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 commission 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 order of the commission.

3. The practice and procedure of each prosecution shall be conducted in compliance with all of the terms and provisions of sections 66.010 to 66.140, except as provided for in this section.

4. Any use of the term ordinance in sections 66.010 to 66.140 shall be synonymous with the term order for purposes of this section.

5. In any county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, the first judges shall be appointed by the county commission for a term of four years, and thereafter the judges shall be elected for a term of four years. The number of judges appointed, and qualifications for their appointment, shall be established by order of the commission.

(L. 2004 H.B. 795, et al., A.L. 2007 S.B. 22, A.L. 2012 H.B. 1171 merged with S.B. 636, A.L. 2014 S.B. 621 merged with S.B. 672)

Local ordinances regulating amateur radio antennas authorized, limitations, requirements--historic preservation considerations allowed.

67.329. 1. No political subdivision shall enact or enforce any order or ordinance that does not comply with the limited preemption of the Federal Communications Commission Amateur Radio Preemption order, published at 101 F.C.C. 2d 952 (1985), or any regulation related to amateur radio service adopted under 47 CFR Part 97. Any order or ordinance relating to the placement, screening, or height of an amateur radio antenna based on health, safety, or aesthetic considerations shall reasonably accommodate amateur communications and represent the minimal practicable regulation to accomplish the political subdivision's legitimate purpose. To the extent not preempted by federal law, nothing in this section shall prohibit a political subdivision from adopting an order or ordinance prohibiting amateur radio communications equipment from interfering with the reception of broadcast radio or television signals.

2. The provisions of this section do not prohibit a political subdivision from taking action to protect or preserve a historic, a historical, or an architectural district that is established by the political subdivision or pursuant to state or federal law.

(L. 2004 H.B. 822)

Short title.

67.330. It is hereby declared the policy of the general assembly of the state of Missouri that all forms of contractual and cooperative services that promote the economy and efficiency of operations of local government should be encouraged. Sections 67.330 to 67.390 may be cited as "State-Local Technical Services Act".

(L. 1969 H.B. 228 § 1)

Assistance to political subdivisions encouraged.

67.340. All state agencies, within the limits of appropriations for this purpose, are encouraged to assist political subdivisions of the state with information, technical assistance and material aid in the performance of services leading to improvement and economical performance of the service by the political subdivisions of the state.

(L. 1969 H.B. 228 § 2)

Use of state data processing equipment by political subdivisions.

67.350. Political subdivisions of the state are authorized to enter into agreement with the office of administration, within the limits of the appropriations of said office for this purpose; and are authorized to utilize the services of the state agency and are authorized to transport records as required to place their records into state data processing machinery and are authorized to delegate such responsibilities as required to the state agency performing the function for the political subdivision. The state agency shall give a receipt for records and materials delivered to it and shall assure the security of the records so handled or stored.

(L. 1969 H.B. 228 § 3)

Political subdivisions, use of state procurement service authorized.

67.360. The political subdivisions of the state of Missouri are authorized to utilize such services as may be provided by the state division of purchasing, within the limits of the appropriation of that state agency for this purpose. The governing bodies of the state's political subdivisions may require all offices and individuals of their political subdivision to conform to the requirements, as promulgated by the governing body of the political subdivision involved in the purchasing agreement entered into with the state agency. Governing bodies of all political subdivisions of the state are hereby authorized to enter into agreements with the state agency covering the purchase of materials, supplies and equipment meeting their legal needs and are authorized to delegate to the state agency such functions relating to the purchases as shall be covered by the cooperative agreement with the state agency.

(L. 1969 H.B. 228 § 4)

State agencies may contract with political subdivisions.

67.370. 1. It is hereby declared to be the policy of the general assembly that other state agencies, within the limits of their appropriations for this purpose, shall offer technical assistance, in matters related to their duties, to the state's political subdivisions and enter into contractual arrangements with the political subdivisions of the state of Missouri to this end.

2. Political subdivisions of the state are authorized to enter into contractual agreements or cooperative arrangements with the various state agencies offering to provide technical assistance and services provided in subsection 1 of this section. The governing bodies of the state's political subdivisions are authorized to enter into agreements with state agencies and all officers and employees of the political subdivision are to be governed by the provisions of the contractual arrangement as entered into by the governing bodies of this political subdivision of the state.

(L. 1969 H.B. 228 § 5)

Charges limited to cost of service.

67.380. State agencies may require political subdivisions to pay a service charge limited to the cost of such service as is rendered by the state agency and as shall be set forth in the contractual agreement. Charges for services paid by political subdivisions toward the cost of state technical services shall be deposited in the fund from which the state agency receives the appropriation for which this political subdivision is reimbursing the state.

(L. 1969 H.B. 228 § 6)

Contracts to be filed with secretary of state.

67.390. Copies of all cooperative and contractual agreements entered into by state agencies and political subdivisions shall be filed with the agency and a copy shall be filed with the secretary of state.

(L. 1969 H.B. 228 § 7)

Tax may be imposed by certain counties--election--ballot form--taxrate--effective, when, termination, when.

67.391. 1. The governing body of any first class county having a charter form of government which contains all or any part of a city with a population of greater than four hundred thousand inhabitants and the governing body of any first class county not adjacent to any other first class county or the governing body of any second or third class county having at least seventy-five miles of shoreline on the Missouri River are hereby authorized to impose, by ordinance or order, a one-fourth cent sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.510. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance imposing a sales tax under the provisions of this section 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 a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. 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 sales 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 sales tax authorized by sections [67.391](#) to 67.397 and such proposal is approved by a majority of the qualified voters voting thereon.

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

4. The tax authorized by sections [67.391](#) to 67.397 shall terminate four years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

(L. 1989 S.B. 215 & 58 § 1)

Sales tax may be imposed by certain counties--rate of tax--electionballot form--deposit in special trust fund, purpose--terminates,when (Clay County).

[67.392](#). 1. The governing body of any county of the first classification with a population of at least one hundred fifty thousand but not more than one hundred seventy thousand inhabitants may impose by order a one-fourth cent sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#). 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 under the provisions of this section 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 a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. 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 sales 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 sales tax authorized by sections [67.392](#) to [67.395](#) and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a county from the tax authorized under the provisions of sections [67.392](#) to [67.395](#) shall be deposited in a special trust fund and shall be used by the office of the prosecuting attorney solely for the investigation and prosecution of drug-related offenses for so long as the tax shall remain in effect. The prosecuting attorney may contract to distribute a portion of the special trust fund moneys to any not-for-profit community crime prevention organization for the purpose of preventing drug-related offenses, if such organization has been in existence for the purpose of community crime prevention for a period of not less than five years. Once the tax authorized by sections [67.392](#) to [67.395](#) is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for activities initiated with revenues raised by the tax authorized by sections [67.392](#) to [67.395](#). Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The tax authorized by sections [67.392](#) to [67.395](#) shall terminate four years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

(L. 1994 S.B. 700)

Deposit--trust fund established--distribution to counties,when--refunds authorized--tax abolished, effect.

[67.395](#). 1. All sales taxes collected by the director of revenue under sections [67.391](#) to [67.395](#) 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Anti-Drug Sales Tax Trust Fund". The moneys in the county anti-drug 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 sales tax under sections [67.391](#) to [67.395](#), 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 anti-drug sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county.

2. 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 authorize the state treasurer to 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.

3. Except as modified in sections [67.391](#) to [67.395](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [67.391](#) to [67.395](#).

(L. 1989 S.B. 215 & 58 § 5, A.L. 1991 H.B. 29)

Debris on property, ordinance may require abatement--abatement forvacant building in Kansas City--effect of failure to remove nuisance,penalties.

[67.398](#). 1. The governing body of any city or village, or any county having a charter form of government, or any county of the first classification that contains part of a city with a population of at least three hundred thousand inhabitants, may enact ordinances to provide for the abatement of a condition of any lot or land that has the presence of a nuisance including, but not limited to, debris of any kind, weed cuttings, cut, fallen, or hazardous trees and shrubs, overgrown vegetation and noxious weeds which are seven inches or more in height, rubbish and trash, lumber not piled or stacked twelve inches off the ground, rocks or bricks, tin, steel, parts of derelict cars or trucks, broken furniture, any flammable material which may endanger public safety or any material or condition which is unhealthy or unsafe and declared to be a public nuisance.

2. The governing body of any home rule city with more than four hundred thousand inhabitants and located in more than one county may enact ordinances for the abatement of a condition of any lot or land that has vacant buildings or structures open to entry.

3. Any ordinance authorized by this section may provide that if the owner fails to begin removing or abating the nuisance within a specific time which shall not be less than seven days of receiving notice that the nuisance has been ordered removed or abated, or upon failure to pursue the removal or abatement of such nuisance without unnecessary delay, the building commissioner or designated officer may cause the condition which constitutes the nuisance to be removed or abated. If the building commissioner or designated officer causes such condition to be removed or abated, the cost of such removal or abatement shall be certified to the city clerk or officer in charge of finance who shall cause the certified cost to be included in a special tax bill or added to the annual

real estate tax bill, at the collecting official's option, for the property and the certified cost shall be collected by the city collector or other official collecting taxes in the same manner and procedure for collecting real estate taxes. If the certified cost is not paid, the tax bill shall be considered delinquent, and the collection of the delinquent bill shall be governed by the laws governing delinquent and back taxes. The tax bill from the date of its issuance shall be deemed a personal debt against the owner and shall also be a lien on the property until paid.

(L. 1997 H.B. 386 § 1, A.L. 2002 S.B. 1086 & 1126)

CROSS REFERENCE:

Weed and trash abatement, procedure, notice, cities, towns or villages, [71.285](#)

Registration fee for violations of housing codes--municipalities and St. Louis County--investigation--appeal--lien on property, when.

[67.399](#). 1. The governing body of any municipality or county with a charter form of government and with more than one million inhabitants may, by ordinance, establish a semiannual registration fee not to exceed two hundred dollars which shall be charged to the owner of any parcel of residential property improved by a residential structure, or commercial property improved by a structure containing multiple dwelling units, that is vacant, has been vacant for at least six months, and is characterized by violations of applicable housing codes established by such municipality.

2. The municipality shall designate a municipal officer to investigate any property that may be subject to the registration fee. The officer shall report his findings and recommendations, and shall determine whether any such property shall be subject to the registration fee. Within five business days, the clerk of the municipality or county with a charter form of government and with more than one million inhabitants shall notify by mail the owners of property on which the registration fee has been levied at their last known address according to the records of the city and the county. The property owner shall have the right to appeal the decision of the office to the municipal court within thirty days of such notification. Absent the existence of any valid appeal or request for reconsideration pursuant to subsection 3 of this section, the registration fee shall begin to accrue on the beginning of the second calendar quarter after the decision of the municipal officer.

3. Within thirty days of the municipality or county with a charter form of government and with more than one million inhabitants making such notification, the property owner may complete any improvements to the property that may be necessary to revoke the levy of the registration fee, and then may request a reinspection of the property and a reconsideration of the levy of the registration fee by the municipality or county with a charter form of government and with more than one million inhabitants. If the municipal or county officer revokes the registration fee, no such assessment shall be made and the matter shall be considered closed. If the officer affirms the assessment of the registration fee, the property owner shall have the right to appeal the reconsideration decision of the officer to the municipal court within thirty days of such decision. Absent the existence of any valid appeal to the municipal court or other court of competent jurisdiction, the registration fee shall begin to accrue on the beginning of the second calendar quarter after the reconsideration decision of the municipal governing body.

4. The municipal governing body shall establish by ordinance procedures for payment of the registration fee and penalties for delinquent payments of such fees. Any registration fees which are delinquent for a period of one year shall become a lien on the property and shall be subject to foreclosure proceedings in the same manner as delinquent real property taxes. The owner of the property against which the assessment was originally made shall be able to redeem the property only by presenting evidence that the violations of the applicable housing code cited by the municipal officers have been cured and presenting payment of all registration fees and penalties. Upon bona fide sale of the property to an unrelated party said lien shall be considered released and the delinquent registration fee forgiven.

(L. 1998 H.B. 977 & 1608 and H.B. 1352, A.L. 2003 H.B. 267)

Ordinance may require vacation, demolition or repair of structures,when.

67.400. The governing body of any city, town, village, or county of the first classification and any county of the first class with a charter form of government may enact orders or ordinances to provide for vacation and the mandatory demolition of buildings and structures or mandatory repair and maintenance of buildings or structures within the corporate limits of the city, town, village or county which are detrimental to the health, safety or welfare of the residents and declared to be a public nuisance.

(L. 1969 H.B. 60 § 1, A.L. 1994 H.B. 1115, A.L. 1995 H.B. 383)

Abatement of nuisance in certain counties (Andrew, Boone, Buchanan,Cass, Cole, Dade, Jasper, Jefferson, Livingston,Newton)--ordinance requirements.

67.402. 1. The governing body of the following counties may enact nuisance abatement ordinances as provided in this section:

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

(2) Any county of the first classification with more than seventy-one thousand three hundred but fewer than seventy-one thousand four hundred inhabitants;

(3) Any county of the first classification without a charter form of government and with more than one hundred ninety-eight thousand but fewer than one hundred ninety-nine thousand two hundred inhabitants;

(4) Any county of the first classification with more than eighty-five thousand nine hundred but fewer than eighty-six thousand inhabitants;

(5) Any county of the third classification without a township form of government and with more than sixteen thousand four hundred but fewer than sixteen thousand five hundred inhabitants;

(6) Any county of the third classification with a township form of government and with more than fourteen thousand five hundred but fewer than fourteen thousand six hundred inhabitants;

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

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

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

(10) Any county of the second classification with more than fifty-two thousand six hundred but fewer than fifty-two thousand seven hundred inhabitants.

2. The governing body of any county described in subsection 1 of this section may enact ordinances to provide for the abatement of a condition of any lot or land that has the presence of rubbish and trash, lumber, bricks, tin, steel, parts of derelict motorcycles, derelict cars, derelict trucks, derelict construction equipment, derelict appliances, broken furniture, or overgrown or noxious weeds in residential subdivisions or districts which may endanger public safety or which is unhealthy or unsafe and declared to be a public nuisance.

3. Any ordinance enacted pursuant to this section shall:

(1) Set forth those conditions which constitute a nuisance and which are detrimental to the health, safety, or welfare of the residents of the county;

(2) Provide for duties of inspectors with regard to those conditions which may be declared a nuisance, and shall provide for duties of the building commissioner or designated officer or officers to supervise all inspectors and to hold hearings regarding such property;

(3) Provide for service of adequate notice of the declaration of nuisance, which notice shall specify that the nuisance is to be abated, listing a reasonable time for commencement, and may provide that such notice be served either by personal service or by certified mail, return receipt requested, but if service cannot be had by either of these modes of service, then service may be had by publication. The ordinances shall further provide that the owner, occupant, lessee, mortgagee, agent, and all other persons having an interest in the property as shown by the land records of the recorder of deeds of the county wherein the property is located shall be made parties;

(4) Provide that upon failure to commence work of abating the nuisance within the time specified or upon failure to proceed continuously with the work without unnecessary delay, the building commissioner or designated officer or officers shall call and have a full and adequate hearing upon the matter before the county commission, giving the affected parties at least ten days' written notice of the hearing. Any party may be represented by counsel, and all parties shall have an opportunity to be heard. After the hearings, if evidence supports a finding that the property is a nuisance or detrimental to the health, safety, or welfare of the residents of the county, the county commission shall issue an order making specific findings of fact, based upon competent and substantial evidence, which shows the property to be a nuisance and detrimental to the health, safety, or welfare of the residents of the county and ordering the nuisance abated. If the evidence

does not support a finding that the property is a nuisance or detrimental to the health, safety, or welfare of the residents of the county, no order shall be issued.

4. Any ordinance authorized by this section may provide that if the owner fails to begin abating the nuisance within a specific time which shall not be longer than seven days of receiving notice that the nuisance has been ordered removed, the building commissioner or designated officer shall cause the condition which constitutes the nuisance to be removed. If the building commissioner or designated officer causes such condition to be removed or abated, the cost of such removal shall be certified to the county clerk or officer in charge of finance who shall cause the certified cost to be included in a special tax bill or added to the annual real estate tax bill, at the county collector's option, for the property and the certified cost shall be collected by the county collector in the same manner and procedure for collecting real estate taxes. If the certified cost is not paid, the tax bill shall be considered delinquent, and the collection of the delinquent bill shall be governed by the laws governing delinquent and back taxes. The tax bill from the date of its issuance shall be deemed a personal debt against the owner and shall also be a lien on the property until paid.

5. Nothing in this section authorizes any county to enact nuisance abatement ordinances that provide for the abatement of any condition relating to agricultural structures or agricultural operations, including but not limited to the raising of livestock or row crops.

6. No county of the first, second, third, or fourth classification shall have the power to adopt any ordinance, resolution, or regulation under this section governing any railroad company regulated by the Federal Railroad Administration.

(L. 2002 S.B. 1086 & 1126, A.L. 2004 S.B. 1114, A.L. 2011 S.B. 187)

Provisions required in ordinance.

67.410. 1. Except as provided in subsection 3 of this section, any ordinance enacted pursuant to section 67.400 shall:

(1) Set forth those conditions detrimental to the health, safety or welfare of the residents of the city, town, village, or county the existence of which constitutes a nuisance;

(2) Provide for duties of inspectors with regard to such buildings or structures and shall provide for duties of the building commissioner or designated officer or officers to supervise all inspectors and to hold hearings regarding such buildings or structures;

(3) Provide for service of adequate notice of the declaration of nuisance, which notice shall specify that the property is to be vacated, if such be the case, reconditioned or removed, listing a reasonable time for commencement; and may provide that such notice be served either by personal service or by certified mail, return receipt requested, but if service cannot be had by either of these modes of service, then service may be had by publication. The ordinances shall further provide that the owner, occupant, lessee, mortgagee, agent, and all other persons having an interest in the building or structure as shown by the land records of the recorder of deeds of the county wherein the land is located shall be made parties;

(4) Provide that upon failure to commence work of reconditioning or demolition within the time specified or upon failure to proceed continuously with the work without unnecessary delay, the building commissioner or designated officer or officers shall call and have a full and adequate hearing upon the matter, giving the affected parties at least ten days' written notice of the hearing. Any party may be represented by counsel, and all parties shall have an opportunity to be heard. After the hearings, if the evidence supports a finding that the building or structure is a nuisance or detrimental to the health, safety, or welfare of the residents of the city, town, village, or county, the building commissioner or designated officer or officers shall issue an order making specific findings of fact, based upon competent and substantial evidence, which shows the building or structure to be a nuisance and detrimental to the health, safety, or welfare of the residents of the city, town, village, or county and ordering the building or structure to be demolished and removed, or repaired. If the evidence does not support a finding that the building or structure is a nuisance or detrimental to the health, safety, or welfare of the residents of the city, town, village, or county, no order shall be issued;

(5) Provide that if the building commissioner or other designated officer or officers issue an order whereby the building or structure is demolished, secured, or repaired, or the property is cleaned up, the cost of performance shall be certified to the city clerk or officer in charge of finance, who shall cause a special tax bill or assessment therefor against the property to be prepared and collected by the city collector or other official collecting taxes, unless the building or structure is demolished, secured or repaired by a contractor pursuant to an order issued by the city, town, village, or county and such contractor files a mechanic's lien against the property where the dangerous building is located. The contractor may enforce this lien as provided in sections [429.010](#) to [429.360](#). Except as provided in subsection 3 of this section, at the request of the taxpayer the tax bill may be paid in installments over a period of not more than ten years. The tax bill from date of its issuance shall be deemed a personal debt against the property owner and shall also be a lien on the property until paid. A city not within a county or a city with a population of at least four hundred thousand located in more than one county, notwithstanding any charter provision to the contrary, may, by ordinance, provide that upon determination by the city that a public benefit will be gained the city may discharge the special tax bill, including the costs of tax collection, accrued interest and attorneys fees, if any.

2. If there are proceeds of any insurance policy based upon a covered claim payment made for damage or loss to a building or other structure caused by or arising out of any fire, explosion, or other casualty loss, the ordinance may establish a procedure for the payment of up to twenty-five percent of the insurance proceeds, as set forth in this subsection. The order or ordinance shall apply only to a covered claim payment which is in excess of fifty percent of the face value of the policy covering a building or other structure:

(1) The insurer shall withhold from the covered claim payment up to twenty-five percent of the covered claim payment, and shall pay such moneys to the city to deposit into an interest-bearing account. Any named mortgagee on the insurance policy shall maintain priority over any obligation under the order or ordinance;

(2) The city or county shall release the proceeds and any interest which has accrued on such proceeds received under subdivision (1) of this subsection to the insured or as the terms of the policy and endorsements thereto provide within thirty days after receipt of such insurance moneys, unless the city or county has instituted legal proceedings under the provisions of subdivision (5) of subsection 1 of this section. If the city or county has proceeded under the provisions of subdivision (5) of subsection 1 of this section, all moneys in excess of that necessary to comply with the provisions of subdivision (5) of subsection 1 of this section for the removal, securing, repair and cleanup of the building or structure, and the lot on which it is located, less salvage value, shall be paid to the insured;

(3) If there are no proceeds of any insurance policy as set forth in this subsection, at the request of the taxpayer, the tax bill may be paid in installments over a period of not more than ten years. The tax bill from date of its issuance shall be a lien on the property until paid;

(4) This subsection shall apply to fire, explosion, or other casualty loss claims arising on all buildings and structures;

(5) This subsection does not make the city or county a party to any insurance contract, and the insurer is not liable to any party for any amount in excess of the proceeds otherwise payable under its insurance policy.

3. The governing body of any city not within a county and the governing body of any city with a population of three hundred fifty thousand or more inhabitants which is located in more than one county may enact their own ordinances pursuant to section [67.400](#) and are exempt from subsections 1 and 2 of this section.

4. Notwithstanding the provisions of section [82.300](#), any city may prescribe and enforce and collect fines and penalties for a breach of any ordinance enacted pursuant to section [67.400](#) or this section and to punish the violation of such ordinance by a fine or imprisonment, or by both fine and imprisonment. Such fine may not exceed one thousand dollars, unless the owner of the property is not also a resident of the property, then such fine may not exceed two thousand dollars.

5. The ordinance may also provide that a city not within a county or a city with a population of at least three hundred fifty thousand located in more than one county may seek to recover the cost of demolition prior to the occurrence of demolition, as described in this subsection. The ordinance may provide that if the building commissioner or other designated officer or officers issue an order whereby the building or structure is ordered to be demolished, secured or repaired, and the owner has been given an opportunity for a hearing to contest such order, then the building commissioner or other designated officer or officers may solicit no less than two independent bids for such demolition work. The amount of the lowest bid, including offset for salvage value, if any, plus reasonable anticipated costs of collection, including attorney's fees, shall be certified to the city clerk or officer in charge of finance, who shall cause a special tax bill to be issued against the property owner to be prepared and collected by the city collector or other official collecting taxes. The municipal clerk or other officer in charge of finance shall discharge the special tax bill upon documentation by the property owner of the completion of the ordered repair or demolition work. Upon determination by the municipal clerk or other officer in charge of finance that a public benefit is secured prior to

payment of the special tax bill, the municipal clerk or other officer in charge of finance may discharge the special tax bill upon the transfer of the property. The payment of the special tax bill shall be held in an interest-bearing account. Upon full payment of the special tax bill, the building commissioner or other designated officer or officers shall, within one hundred twenty days thereafter, cause the ordered work to be completed, and certify the actual cost thereof, including the cost of tax bill collection and attorney's fees, to the city clerk or other officer in charge of finance who shall, if the actual cost differs from the paid amount by greater than two percent of the paid amount, refund the excess payment, if any, to the payor, or if the actual amount is greater, cause a special tax bill or assessment for the difference against the property to be prepared and collected by the city collector or other official collecting taxes. If the building commissioner or other designated officer or officers shall not, within one hundred twenty days after full payment, cause the ordered work to be completed, then the full amount of the payment, plus interest, shall be repaid to the payor. Except as provided in subsection 2 of this section, at the request of the taxpayer the tax bill for the difference may be paid in installments over a period of not more than ten years. The tax bill for the difference from the date of its issuance shall be deemed a personal debt against the property owner and shall also be a lien on the property until paid.

(L. 1969 H.B. 60 § 2, A.L. 1984 S.B. 433, A.L. 1990 H.B. 1062, A.L. 1994 H.B. 1115, S.B. 513, A.L. 1995 H.B. 383, A.L. 2000 H.B. 1238)

Fire and casualty insurance companies and director of the department of insurance, financial institutions and professional registration, notification and duties.

67.412. Every city or county which adopts an ordinance under section **67.410** shall notify the director of the department of insurance, financial institutions and professional registration within fourteen days after the adoption of such ordinance. The director shall, in turn, notify insurance companies which issue policies insuring buildings and other structures against fire, explosion, or other casualty loss within fourteen days after such notification from cities or counties. Insurance companies shall have sixty days after the director notifies them of the adoption of such ordinance to establish procedures within such cities or counties to carry out the provisions of subsection 6 of section **67.410**.

(L. 1984 S.B. 433 § 1 subsec. 1)

Payment of claim without deduction on certification that insured will make premises safe.

67.414. Any city or county which has adopted an ordinance or resolution under section **67.410** may certify that in lieu of payment of all or part of the covered claim payment under subsection 6 of section **67.410** it has obtained satisfactory proof that the insured has or will remove debris and repair, rebuild or otherwise make the premises safe and secure. In this event, the city or county shall issue a certificate within thirty days after receipt of proof to permit covered claim payment to the insured without deduction pursuant to subsection 6 of section **67.410**. It shall be the obligation of the insured or other person making claim to provide the insurance company with the written certificate provided for in this section.

(L. 1984 S.B. 433 § 1 subsec. 2)

Ordinance may provide penalties for noncompliance or delay.

[67.420](#). Any ordinance adopted may provide that the failure to comply with the notice of declaration of nuisance within a reasonable time or failure to proceed continuously without unnecessary delay will be punishable as set forth in the ordinance.

(L. 1969 H.B. 60 § 3)

Appeal must be authorized.

[67.430](#). 1. The ordinances shall provide for appeal by the interested parties described in subsection 3 of section [67.410](#), from the determination of the building commissioner or designated officer or officers to the circuit court as established in sections [536.100](#) to [536.140](#), if a proper record as defined in section [536.130](#) is maintained of the hearing provided by subsection 4 of section [67.410](#); otherwise, the appeal shall be made pursuant to the procedures provided by section [536.150](#).

2. In any appeal as provided by this section, any person who owns or occupies property located within one thousand two hundred feet of the perimeter of the building or structure which is the subject of the suit shall be allowed to present evidence to the court on behalf of the city, town, village or county having a charter form of government, of the condition of the building or structure, whether or not such person presented such evidence at the hearing provided by subsection 4 of section [67.410](#). The appellant before the court shall have the opportunity to cross-examine any such person presenting evidence to the court.

(L. 1969 H.B. 60 § 4, A.L. 1992 H.B. 1434 & 1490)

Emergency powers may be authorized.

[67.440](#). The ordinances may provide that in cases where it reasonably appears there is an immediate danger to the health, safety, or welfare of any person, the building commissioner or designated officer or officers may take emergency measures to vacate and repair or demolish a dangerous building or structure.

(L. 1969 H.B. 60 § 5)

Liability of subdivision for wrongful action.

[67.450](#). In the event any building or structure is wrongfully demolished by a city, town, village or county having a charter form of government or is demolished without adhering to the procedures provided in sections [67.400](#) to [67.450](#), the city, town, village or county having a charter form of government shall be liable for damages as determined by a court of law in a suit brought by the party so damaged.

(L. 1969 H.B. 60 § 6)

Ordinance enforcement, special tax bills for recovery of costs.

67.451. Any city in which voters have approved fees to recover costs associated with enforcement of municipal housing, property maintenance, or nuisance ordinances may issue a special tax bill against the property where such ordinance violations existed. The officer in charge of finance shall cause the amount of unrecovered costs to be included in a special tax bill or added to the annual real estate tax bill for the property at the collecting official's option, and the costs shall be collected by the city collector or other official collecting taxes in the same manner and procedure for collecting real estate taxes. If the cost is not paid, the tax bill shall be considered delinquent, and the collection of the delinquent bill shall be governed by laws governing delinquent and back taxes. The tax bill shall be deemed a personal debt against the owner from the date of issuance, and shall also be a lien on the property until paid. Notwithstanding any provision of the city's charter to the contrary, the city may provide, by ordinance, that the city may discharge the special tax bill upon a determination by the city that a public benefit will be gained by such discharge, and such discharge shall include any costs of tax collection, accrued interest, or attorney fees related to the special tax bill.

(L. 2011 H.B. 142)

Neighborhood improvement districts--definitions.

67.453. Sections 67.453 to 67.475 are known and may be cited as the "Neighborhood Improvement District Act", and the following words and terms, as used in sections 67.453 to 67.475 mean:

(1) "Acquire", the acquisition of property or interests in property by purchase, gift, condemnation or other lawful means and may include the acquisition of existing property and improvements already owned by the city or county;

(2) "Consultant", engineers, architects, planners, attorneys, financial advisors, accountants, investment bankers and other persons deemed competent to advise and assist the governing body of the city or county in planning and making improvements;

(3) "Cost", all costs incurred in connection with an improvement, including, but not limited to, costs incurred for the preparation of preliminary reports, the preparation of plans and specifications, the preparation and publication of notices of hearings, resolutions, ordinances and other proceedings, fees and expenses of consultants, interest accrued on borrowed money during the period of construction, underwriting costs and other costs incurred in connection with the issuance of bonds or notes, establishment of reasonably required reserve funds for bonds or notes, the cost of land, materials, labor and other lawful expenses incurred in planning, acquiring and doing any improvement, reasonable construction contingencies, and work done or services performed by the city or county in the administration and supervision of the improvement;

(4) "Improve", to construct, reconstruct, maintain, restore, replace, renew, repair, install, equip, extend, or to otherwise perform any work which will provide a new public facility or enhance, extend or restore the value or utility of an existing public facility;

(5) "Improvement", any one or more public facilities or improvements which confer a benefit on property within a definable area and may include or consist of a reimprovement of a prior improvement. Improvements include, but are not limited to, the following activities:

(a) To acquire property or interests in property when necessary or desirable for any purpose authorized by sections [67.453](#) to [67.475](#);

(b) To open, widen, extend and otherwise to improve streets, paving and other surfacing, gutters, curbs, sidewalks, crosswalks, driveway entrances and structures, drainage works incidental thereto, and service connections from sewer, water, gas and other utility mains, conduits or pipes;

(c) To improve main and lateral storm water drains and sanitary sewer systems, and appurtenances thereto;

(d) To improve street lights and street lighting systems;

(e) To improve waterworks systems;

(f) To improve parks, playgrounds and recreational facilities;

(g) To improve any street or other facility by landscaping, planting of trees, shrubs, and other plants;

(h) To improve dikes, levees and other flood control works, gates, lift stations, bridges and streets appurtenant thereto;

(i) To improve vehicle and pedestrian bridges, overpasses and tunnels;

(j) To improve retaining walls and area walls on public ways or land abutting thereon;

(k) To improve property for off-street parking facilities including construction and equipment of buildings thereon;

(l) To acquire or improve any other public facilities or improvements deemed necessary by the governing body of the city or county; and

(m) To improve public safety;

(6) "Neighborhood improvement district", an area of a city or county with defined limits and boundaries which is created by vote or by petition under sections [67.453](#) to [67.475](#) and which is benefitted by an improvement and subject to special assessments against the real property therein for the cost of the improvement.

(L. 1991 S.B. 8 § 1, A.L. 1993 H.B. 759 & 772)

Neighborhood improvements--bonds, special assessments.

[67.455](#). As a complete alternative to all other methods provided by law or charter, the governing body of any city or county may make, or cause to be made, improvements which confer a benefit upon property within a neighborhood improvement district pursuant to sections [67.453](#) to [67.475](#). The governing body of such city or county may incur indebtedness and

issue temporary notes and general obligation bonds of such city or county pursuant to sections [67.453](#) to [67.475](#) to pay for all or part of the cost of such improvements. An improvement may be combined with one or more other improvements for the purpose of issuing a single series of general obligation bonds to pay all or part of the cost of such improvements, but separate funds or accounts shall be established within the records of the city or county for each improvement as provided in section [67.473](#). Such city or county shall assess special assessments on the property deemed by the governing body to be benefitted by each such improvement pursuant to section [67.457](#). The city or county shall use the moneys collected from such special assessments to reimburse the city or county for all amounts paid or to be paid by it as principal of and interest on its general obligation bonds issued for such improvements.

(L. 1991 S.B. 8 § 2, A.L. 1995 H.B. 87)

Neighborhood improvement districts--duration of bondmaturity--maintenance provisions required, when--assessedcosts on divided property recalculated, how, restrictions.

[67.456](#). 1. The average maturity of bonds or notes issued under the neighborhood improvement district act after August 28, 2004, shall not exceed one hundred twenty percent of the average economic life of the improvements for which the bonds or notes are issued.

2. Any improvement for which a petition is filed or an election is held under section [67.457](#) after August 28, 2004, including improvements to or located on property owned by a city or county, shall include provisions for maintenance of the project during the term of the bonds or notes.

3. In the event that, after August 28, 2004, any parcel of property within the neighborhood improvement district is divided into more than one parcel of property after the final costs of the improvement are assessed, all unpaid final costs of the improvement assessed to the original parcel that was divided shall be recalculated and reassessed proportionally to each of the parcels resulting from the division of the original parcel, based on the assessed valuation of each resulting parcel. No parcel of property which has had the assessment against it paid in full by the property owner shall be reassessed under this section. No parcel of property shall have the initial assessment against it changed, except for any changes for special, supplemental, or additional assessments authorized under the state neighborhood improvement district act.

(L. 2004 H.B. 1321)

Establishment of neighborhood improvement districts--procedure--noticeof elections, contents--alternatives, petition,contents--maintenance costs, assessment--recording requirements.

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

2. The governing body of any city or county proposing to create a neighborhood improvement district may by resolution submit the question of creating such district to all qualified voters residing within such district at a general or special election called for that purpose. Such resolution 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, and 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. The governing body of the city or county may create a neighborhood improvement district when the question of creating such district has been approved by the vote of the percentage of electors within such district voting thereon that is equal to the percentage of voter approval required for the issuance of general obligation bonds of such city or county under Article VI, Section 26 of the constitution of this state. The notice of election containing the question of creating a neighborhood improvement district shall contain 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 after the bonds issued for the original improvement are paid in full, and a statement 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 notice, 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 notice, by more than twenty-five percent. The ballot upon which the question of creating a neighborhood improvement district is submitted to the qualified voters residing within the proposed district shall contain a question in substantially the following form:

Shall (name of city or county) be authorized to create a neighborhood improvement district proposed for the (project name for the proposed improvement) and incur indebtedness and issue general obligation bonds to pay for all or part of the cost of public improvements 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 of the city or county to be assessed may be less than, but shall not exceed, the total area comprising such district.

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

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

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

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

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

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

(L. 1991 S.B. 8 § 3, A.L. 1994 H.B. 1200 & 1192, A.L. 1995 H.B. 87, A.L. 2004 H.B. 1321, A.L. 2007 S.B. 22, A.L. 2013 H.B. 175 merged with H.B. 1035 merged with S.B. 248)

Effective 8-28-13 (H.B. 175)

8-28-13 (S.B. 248)

10-11-13 (H.B. 1035)

*H.B. 1035 effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013.

Adjoining counties, contract to improve roads, district may be formed--unanimous decision required--fund, expenditures, appraisal.

[67.458](#). The governing bodies of two or more adjoining counties may, pursuant to section [70.220](#), contract to improve a road or street located within such adjoining counties. In addition, the governing bodies of two or more adjoining counties may create a neighborhood improvement district for the purpose of improving a road or street located within such adjoining counties. Except as otherwise provided in this section, all provisions of sections [67.453](#) to [67.475](#) shall apply to such a district and all powers included within sections [67.453](#) to [67.475](#) shall be available to the governing bodies of the district; however, any decision required of the governing bodies under sections [67.453](#) to [67.475](#) must be made in a unanimous manner by all governing bodies of the counties in the district. In forming such a district, the governing body of each county shall separately comply with the provisions of either subsection 2 or 3 of section [67.457](#), and all proposed portions of the district must be joined as part of the district or the district shall not be formed. The separate fund or account required by section [67.473](#) shall be a fund or account maintained in the county treasury of the county containing the largest percentage of the assessed valuation of the district; however, the governing body of each county within the district shall be required to approve expenditures from the fund in accordance with section [67.473](#).

(L. 1995 H.B. 87)

Apportionment of improvement costs--governing body to establish classifications.

[67.459](#). The portion of the cost of any improvement to be assessed against the real property in a neighborhood improvement district shall be apportioned against such property in accordance with the benefits accruing thereto by reasons of such improvement. The cost may be assessed equally per front foot or per square foot against property within the district or by any other reasonable assessment plan determined by the governing body of the city or county which results in imposing substantially equal burdens or share of the cost upon property similarly benefitted and which may include, in the case of condominium or equitable owner association ownership, a determination that all units within the condominium or equitable owner association are equally benefitted. The governing body of the city or county may from time to time determine and establish by ordinance or resolution reasonable general classifications and formulae for the methods of assessing the benefits.

(L. 1991 S.B. 8 § 4, A.L. 1995 H.B. 87, A.L. 2005 H.B. 58 merged with H.B. 186)

Assessments, plans, specifications--public filing--duties of clerk--notice.

[67.461](#). 1. After the governing body has made the findings specified in section [67.457](#) and plans and specifications for the proposed improvements have been prepared, the governing body shall by ordinance or resolution order assessments to be made against each parcel of real property deemed to be benefitted by an improvement based on the revised estimated cost of the improvement or, if available, the final cost thereof, and shall order a proposed assessment roll to be prepared.

2. The plans and specifications for the improvement and the proposed assessment roll shall be filed with the city clerk or county clerk, as applicable, and shall be open for public inspection. Such clerk shall thereupon, at the direction of the governing body, publish notice that the governing body will conduct a hearing to consider the proposed improvement and proposed assessments. Such notice shall be published in a newspaper of general circulation at least once not more than twenty days and not less than ten days before the hearing and shall state the project name for the improvement, the date, time and place of such hearing, the general nature of the improvement, the revised estimated cost or, if available, the final cost of the improvement, the boundaries of the neighborhood improvement district to be assessed, and that written or oral objections will be considered at the hearing. At the same time, the clerk shall mail to the owners of record of the real property made liable to pay the assessments, at their last known post office address, a notice of the hearing and a statement of the cost proposed to be assessed against the real property so owned and assessed. The failure of any owner to receive such notice shall not invalidate the proceedings.

(L. 1991 S.B. 8 § 5, A.L. 1995 H.B. 87)

Public hearing, procedure--apportionment of costs--special assessments, notice--payment and collection of assessments.

[67.463](#). 1. At the hearing to consider the proposed improvements and assessments, the governing body shall hear and pass upon all objections to the proposed improvements and proposed

assessments, if any, and may amend the proposed improvements, and the plans and specifications therefor, or assessments as to any property, and thereupon by ordinance or resolution the governing body of the city or county shall order that the improvement be made and direct that financing for the cost thereof be obtained as provided in sections [67.453](#) to [67.475](#).

2. After construction of the improvement has been completed in accordance with the plans and specifications therefor, the governing body shall compute the final costs of the improvement and apportion the costs among the property benefitted by such improvement in such equitable manner as the governing body shall determine, charging each parcel of property with its proportionate share of the costs, and by resolution or ordinance, assess the final cost of the improvement or the amount of general obligation bonds issued or to be issued therefor as special assessments against the property described in the assessment roll.

3. After the passage or adoption of the ordinance or resolution assessing the special assessments, the city clerk or county clerk shall mail a notice to each property owner within the district which sets forth a description of each parcel of real property to be assessed which is owned by such owner, the special assessment assigned to such property, and a statement that the property owner may pay such assessment in full, together with interest accrued thereon from the effective date of such ordinance or resolution, on or before a specified date determined by the effective date of the ordinance or resolution, or may pay such assessment in annual installments as provided in subsection 4 of this section.

4. The special assessments shall be assessed upon the property included therein concurrent with general property taxes, and shall be payable in substantially equal annual installments for a duration stated in the ballot measure prescribed in subsection 2 of section [67.457](#) or in the petition prescribed in subsection 3 of section [67.457](#), and, if authorized, an assessment in each year thereafter levied and collected in the same manner with the proceeds thereof used solely for maintenance of the improvement, taking into account such assessments and interest thereon, as the governing body determines. The first installment shall be payable after the first collection of general property taxes following the adoption of the assessment ordinance or resolution unless such ordinance or resolution was adopted and certified too late to permit its collection at such time. All assessments shall bear interest at such rate as the governing body determines, not to exceed the rate permitted for bonds by section [108.170](#). Interest on the assessment between the effective date of the ordinance or resolution assessing the assessment and the date the first installment is payable shall be added to the first installment. The interest for one year on all unpaid installments shall be added to each subsequent installment until paid. In the case of a special assessment by a city, all of the installments, together with the interest accrued or to accrue thereon, may be certified by the city clerk to the county clerk in one instrument at the same time. Such certification shall be good for all of the installments, and the interest thereon payable as special assessments.

5. Special assessments shall be collected and paid over to the city treasurer or county treasurer in the same manner as taxes of the city or county are collected and paid. In any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants and any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred

inhabitants, the county collector may collect a fee as prescribed by section [52.260](#) for collection of assessments under this section.

(L. 1991 S.B. 8 § 6, A.L. 1994 H.B. 1200 & 1192, A.L. 2007 S.B. 22, A.L. 2013 H.B. 175 merged with H.B. 1035 merged with S.B. 248)

Effective 8-28-13 (H.B. 175)

8-28-13 (S.B. 248)

10-11-13 (H.B. 1035)

*H.B. 1035 effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013.

Period of limitation, lawsuits.

[67.465](#). No suit to set aside the special assessments made under sections [67.453](#) to [67.475](#) or to otherwise question the validity of the proceedings relating thereto shall be brought after the expiration of ninety days from the date of mailing of notice to property owners of the assessments required by section [67.463](#).

(L. 1991 S.B. 8 § 7)

Effective 4-3-91

Supplemental assessments authorized, when--reassessments.

[67.467](#). 1. To correct omissions, errors or mistakes in the original assessment which relate to the total cost of an improvement, the governing body of the city or county may, without a notice or hearing, make supplemental or additional assessments on property within a neighborhood improvement district, except that such supplemental or additional assessments shall not, without a new election or new petition as provided in section [67.457](#), exceed twenty-five percent of the estimated cost of the improvement determined pursuant to section [67.457](#).

2. When an assessment is, for any reason whatever, set aside by a court of competent jurisdiction as to any property, or in the event the governing body finds that the assessment or any part thereof is excessive or determines on advice of counsel in writing that it is or may be invalid for any reason, the governing body may, upon notice and hearing as provided for the original assessment, make a reassessment or a new assessment as to such property.

(L. 1991 S.B. 8 § 8)

Effective 4-3-91

Assessment treated as tax lien, payable upon foreclosure.

[67.469](#). A special assessment authorized under the provisions of sections [67.453](#) to [67.475](#) shall be a lien, from the date of the assessment, on the property against which it is assessed on behalf of the city or county assessing the same to the same extent as a tax upon real property. The lien may be foreclosed in the same manner as a tax upon real property by

land tax sale pursuant to chapter 140 or, if applicable to that county, chapter 141, or at the option of the governing body, by judicial foreclosure proceeding. Upon the foreclosure of any such lien, whether by land tax sale or by judicial foreclosure proceeding, the entire remaining assessment may become due and payable and may be recoverable in such foreclosure proceeding at the option of the governing body.

(L. 1991 S.B. 8 § 9, A.L. 2004 H.B. 1321, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2013 H.B. 175 merged with H.B. 1035 merged with S.B. 248)

Effective 8-28-13 (H.B. 175)

8-28-13 (S.B. 248)

10-11-13 (H.B. 1035)

*H.B. 1035 effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013

Temporary notes, general obligation bonds.

[67.471](#). After an improvement has been authorized pursuant to section [67.457](#), the governing body of the city or county may issue temporary notes of the city or county to pay the costs of such improvement in an amount not to exceed the estimated cost of such improvement, and such temporary notes shall be general obligations of the city or county. General obligation bonds of the city or county shall be issued and sold as provided in section [67.455](#) to refund, retire and pay off such temporary notes and any accrued interest thereon to the date of payment.

(L. 1991 S.B. 8 § 10)

Effective 4-3-91

Funds to be created--use of funds--use of balance upon completion of improvements.

[67.473](#). A separate fund or account shall be created in the city treasury or county treasury for each improvement project and each such fund or account shall be identified by a suitable title. The proceeds from the sale of bonds and temporary notes and any other moneys appropriated thereto by the governing body shall be credited to such funds or accounts. Such funds or accounts shall be used solely to pay the costs incurred in making each respective improvement. Upon completion of an improvement, the balance remaining in the fund or account established for such improvement, if any, shall be credited against the amount of the original assessment of each parcel of property, on a pro rata basis based on the amount of the original assessment, and with respect to property owners that have prepaid their assessments in accordance with section [67.463](#), the amount of each such credit shall be refunded to the appropriate property owner, and with respect to all other property owners, the amount of each such credit shall be transferred and credited to the city or county bond and interest fund to be used solely to pay the principal of and interest on the bonds or temporary notes and the assessments shall be reduced accordingly by the amount of such credit.

(L. 1991 S.B. 8 § 11)

Effective 4-3-91

Maximum bond indebtedness--advisory committee in certain cities.

[67.475](#). The total amount of city or county general obligation bond indebtedness incurred for improvements under sections [67.453](#) to [67.475](#), including temporary notes issued pursuant to sections [67.453](#) to [67.475](#), shall not exceed ten percent of the assessed valuation of all taxable tangible property, as shown by the last completed property assessment for state or local purposes, within the city or county. Any city with a population of three hundred fifty thousand or more inhabitants shall appoint a citizen advisory committee composed of members of each council districts on proposed neighborhood improvement district.

(L. 1991 S.B. 8 § 12)

Effective 4-3-91

Short title--definitions.

[67.500](#). Sections [67.500](#) to [67.545](#) are known and may be cited as the "County Sales Tax Act", and the following words shall have the following meanings unless a different meaning clearly appears from the context:

(1) "County" shall mean all areas of all counties within the state of Missouri except cities not within a county and first class counties adjoining such cities;

(2) "Director of revenue" shall mean the director of revenue of the state of Missouri;

(3) "Person" means an individual, corporation, partnership or other entity;

(4) "Sales tax revenue collected" shall mean the amount of sales tax revenue received by a county during the first six calendar months of any year multiplied by two;

(5) "Total property tax levy" shall include all those ad valorem taxes which counties have the authority to levy on all classes of property, except those ad valorem taxes originally requiring voter approval and those taxes levied to retire indebtedness, plus an allowance for ad valorem taxes which will be billed but not collected in that calendar year. The individual tax rates of these ad valorem taxes shall not exceed the amounts allowed to be levied without voter approval by the constitution and laws of this state unless the voters have approved that rate of levy.

(L. 1979 S.B. 339 § 1)

Election procedure--sales tax imposed, property taxes to bereduced--rate of tax.

[67.505](#). 1. Any county may, by a majority vote of its governing body, impose a county sales tax, in conjunction with a property tax reduction for each year in which the sales tax is imposed, for the benefit of such county in accordance with the provisions of sections [67.500](#) to [67.545](#); provided, however, that no ordinance or order enacted pursuant to the authority granted by the provisions of sections [67.500](#) to [67.545](#) 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 a tax and reduce property taxes under the provisions of sections [67.500](#) to [67.545](#).

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto 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 sales tax and reduce the property tax as 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 sales tax and reduce the property tax under the provisions of sections [67.500](#) to [67.545](#) and such proposal is approved by a majority of the qualified voters voting thereon.

3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths of one percent or one-half 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 such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections [144.010](#) to [144.525](#). Each year in which a sales tax is imposed under the provisions of sections [67.500](#) to [67.545](#), the county shall, after determining its budget, excluding funds required to be set aside and placed to the credit of special road districts, within the limits set by the constitution and laws of this state for the following calendar year and the total property tax levy needed to raise the revenues required by such budget, reduce that total property tax levy in an amount sufficient to decrease the total property taxes it will collect by an amount equal to one of the following:

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

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

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

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

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

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

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

(L. 1979 S.B. 339 § 2, A.L. 1985 H.B. 542, A.L. 1991 H.B. 29)

Computation of county sales tax levy.

[67.506](#). The tax rate for counties levying a sales tax under section [67.505](#) shall be computed by:

(1) Dividing the amount of the sales tax revenue required for reduction under subsection 3 of section [67.505](#) and section [163.087](#) by the total assessed valuation of the county and multiplying by one hundred to determine the amount of property tax reduction; and

(2) Subtracting the property tax rate reduction in subdivision (1) of this section from the tax rate ceiling for each class of property or subclass of real property.

(L. 2004 S.B. 960)

Deposit--distribution to county, when--refunds authorized--taxabolished, effect.

[67.525](#). 1. All county sales taxes collected by the director of revenue under sections [67.500](#) to [67.545](#) 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 with the state treasurer in a county sales tax trust fund, which fund shall be separate and apart from the county sales tax trust fund established by section [66.620](#). The moneys in such 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 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 by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of each county imposing the tax authorized by sections [67.500](#) to [67.545](#), the sum due the county as certified by the director of revenue.

2. 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 authorize the state treasurer to 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.

3. Except as modified in sections [67.500](#) to [67.545](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [67.500](#) to [67.545](#).

(L. 1979 S.B. 339 § 6, A.L. 1991 H.B. 29)

Repeal or amendment of sales tax--procedure.

[67.540](#). 1. No county imposing a sales tax and property tax reduction pursuant to sections [67.500](#) to [67.545](#) may repeal or amend such sales tax and property tax reduction unless such repeal or amendment is submitted to and approved by the voters of the county in the manner provided in section [67.505](#).

2. Whenever the governing body of any county in which a county sales tax has been imposed in the manner provided by sections [67.500](#) to [67.545](#) receives a petition, signed by fifteen percent of the registered voters of such county voting in the last gubernatorial election, calling for an election to repeal such county sales tax, the governing body shall submit to the voters of such county a proposal to repeal the county sales tax imposed under the provisions of sections [67.500](#) to [67.545](#). If a majority of the votes cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal the county sales tax, then the ordinance or order imposing the county sales tax, along with any amendments thereto and along with the property tax reduction imposed in conjunction with such sales tax, is repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal the county sales tax, then the ordinance or order imposing the county sales tax, along with any amendments thereto and along with the property tax reduction imposed in conjunction with such sales tax, shall remain in effect.

(L. 1979 S.B. 339 § 9)

Law not applicable to certain cities and counties.

[67.545](#). The provisions of sections [67.500](#) to [67.545](#) shall not apply to any city not within a county nor any first class county adjoining such city.

(L. 1979 S.B. 339 § 10)

Sales tax imposed in counties, rate of tax--election procedure--St.Louis County and New Madrid County, distribution of revenue,limitation on use--all-county trust fund for overpayment refundsand bad check redemption--abolishing tax, procedure.

[67.547](#). 1. In addition to the tax authorized by section [67.505](#), any county may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to

taxation under the provisions of sections [144.010](#) to [144.525](#). The tax authorized by this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under the provisions of this section 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 tax.

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

Shall the county of (county's name) impose a countywide sales tax of
(insert rate) percent?

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto 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 sales tax as herein authorized unless and until the governing body of the county submits another proposal to authorize the governing body of the county to impose the sales tax under the provisions of this section and such proposal is approved by a majority of the qualified voters voting thereon.

3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half 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 such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections [144.010](#) to [144.525](#).

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

5. In any first class county having a charter form of government and having a population of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be distributed to the county and the remaining five-eighths shall be distributed to the cities, towns and villages and the unincorporated area of the county on the ratio that the population of each bears to the total population of the county. The population of each city, town or village and the unincorporated area of the county and the total population of the county shall be determined on the basis of the most recent federal decennial census.

6. In any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax authorized by this section shall be distributed so that an amount equal to three-fourths of the proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be distributed equally among the incorporated cities, towns, and villages of the county. Upon request

from any city, town, or village within the county, the county shall make available for inspection the distribution report provided to the county by the department of revenue. Any expenses incurred by the county in supplying such report to a city, town, or village shall be paid by such city, town, or village.

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

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.

(L. 1987 H.B. 210, A.L. 1991 H.B. 29 merged with S.B. 34, A.L. 2000 S.B. 894, A.L. 2006 S.B. 1207)

(2002) Senate Bill 894 provision declared unconstitutional as a violation of the clear title requirement of Art. III, Section 23. Home Builders of Greater St. Louis v. State, 75 S.W.3d 267 (Mo.banc).

County commission of certain counties approving sales tax, authorized actions--share to other political subdivisions, how distributed (Clay and Platte counties).

67.548. 1. In any first or second class county not having a charter form of government, which contains all or any part of a city with a population of greater than four hundred thousand inhabitants, in which the voters have approved a sales tax as provided by section 67.547, the county commission may:

(1) Reduce or eliminate the county general fund levy, the special road and bridge levy, or the park levy;

(2) Grant county revenues to cities, towns and villages and to special road districts organized pursuant to chapter 233;

(3) Enter into agreements with cities, towns, villages, and special road districts organized under chapter 233 for the purpose of working cooperatively on the roads and bridges located within the

county, including the distribution of funds to such entities in addition to those funds described in subsection 2 of this section.

2. In any county in which the voters have approved a sales tax as provided by section [67.547](#), each city, town, village, and special road district organized under chapter 233 shall continue to receive its share of the county's special road and bridge levy, if any, that is annually considered by the county commission. In the event that the annual special road and bridge levy is not set at a level of at least fourteen cents on each one hundred dollars assessed valuation, the county commission shall allocate additional funds from any available county source to the cities, towns, villages, and special road districts located within the county in an amount that will, when combined with the revenues received from the special road and bridge levy, distribute funds to such entities in an amount that is at least equal to the funding level of fourteen cents on each one hundred dollars assessed valuation. Additionally, any city, town, or village which contains at least fifty percent of a special road district organized under chapter 233 shall be entitled to receive the road district's portion of any funds not paid through the special road and bridge levy. Any funds paid under this subsection shall be paid as if the funds were paid under the county's special road and bridge levy.

(L. 1988 S.B. 764, A.L. 1989 H.B. 323, A.L. 2012 S.B. 480)

Sales tax imposed in certain first class counties--rate of tax--election procedure--revenue to be used to build and maintain certain facilities--effective when--terminates when (St. Charles and Jefferson counties).

[67.550](#). 1. The governing body of any first class county which does not include all or any part of a city with a population of greater than four hundred thousand and which also adjoins a first class county with a charter form of government with a population of at least nine hundred thousand inhabitants is hereby authorized to impose, by ordinance or order, a one-half cent sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#). The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance imposing a sales tax under the provisions of this section 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 a tax.

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

Shall the county of (county's name) impose a countywide sales tax of (insert amount) for a period not to exceed (insert number) years for one or more of the following: constructing a sheriff's office, jail, and juvenile facility, county administrative and judicial capital improvements, county park development, parking facilities and physical improvements related thereto?

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto 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 sales 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 sales tax authorized by sections [67.550](#) to [67.570](#) and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to sections [67.550](#) to [67.570](#) be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to sections [67.550](#) to [67.570](#).

3. All revenue received by a county from the tax authorized under the provisions of sections [67.550](#) to [67.570](#) shall be deposited in a special trust fund and shall be used solely for the construction of a jail, a juvenile facility, a sheriff's office, county administrative and judicial capital improvements, county park development, parking facilities and physical improvements related thereto within such county for so long as the tax shall remain in effect. Once the tax authorized by sections [67.550](#) to [67.570](#) is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for the maintenance of the facilities and buildings constructed with revenues raised by the tax authorized by sections [67.550](#) to [67.570](#). Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The tax authorized by sections [67.550](#) to [67.570](#) shall terminate five years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

(L. 1982 H.B. 1035 § 1, A.L. 1987 H.B. 210, A.L. 1991 H.B. 29 merged with S.B. 34)

Deposit--distribution to counties, when--refunds authorized--taxabolished, effect (St. Charles County).

[67.570](#). 1. All sales taxes collected by the director of revenue under sections [67.550](#) to [67.570](#) 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Construction Sales Tax Trust Fund". The moneys in the county construction 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 sales tax under sections [67.550](#) to [67.570](#), 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 construction sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county.

2. 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 authorize the state treasurer to 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.

3. Except as modified in sections [67.550](#) to [67.570](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [67.550](#) to [67.570](#).

(L. 1982 H.B. 1035 § 5, A.L. 1991 H.B. 29)

Museums and festivals, sales tax authorized (Buchanan County).

[67.571](#). 1. The governing body of any county of the first classification with a population of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in addition to any tourism sales tax imposed pursuant to sections [67.671](#) to [67.685](#), by a majority vote, impose a sales tax for the funding of museums and festivals. For purposes of this section, the term "funding of museums and festivals" shall mean:

(1) Funding of museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the board to be tourism attractions; and

(2) Funding of organizations that are registered as 501(C)(3) corporations which promote cultural heritage tourism including festivals and the arts.

2. Any question submitted to the voters of such county to establish a sales tax pursuant to this section shall be submitted in substantially the following form:

Shall the county of (insert the name of the county) impose a sales tax of (insert rate of percent) percent to be used to fund (museums, cultural heritage, festivals) in certain areas of the county?

☐ YES ☐ NO

3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, and the tax takes effect pursuant to this section, the museums and festivals board appointed pursuant to subsection 5 of this section shall determine in what manner the tax revenue moneys will be expended, and disbursements of these moneys shall be made strictly in accordance with directions of the board which are consistent with the provisions of

sections [67.571](#) to [67.577](#). Expenditures of these tax moneys may be made for the employment of personnel selected by the board to assist in carrying out the duties of the board, and the board is expressly authorized to employ such personnel. Expenditures of these tax moneys may be made directly to corporations pursuant to subsection 1 of this section. No such tax revenue moneys shall be disbursed to or on behalf of any corporation, organization or entity that is not duly registered with the Internal Revenue Service as a 501(C)(3) organization.

4. Any sales tax imposed pursuant to this section shall be imposed at a rate not to exceed two-tenths of one percent on receipts from the sale of certain tangible personal property or taxable services within the county pursuant to sections [67.571](#) to [67.577](#).

5. The governing body of any county which imposes a sales tax pursuant to this section may establish a museums and festivals board for the purpose of expending funds collected from any sales tax submitted and approved by the county's voters pursuant to this section. The board shall be comprised of six members who are appointed by the governing body of the county from a list of candidates supplied by the chair of each of the two major political parties of the county. The board shall be comprised of three members from each of the two political parties. Members shall serve for three-year terms, but of the members first appointed, one shall be appointed for a term of one year, two shall be appointed for a term of two years, and two shall be appointed for a term of three years. Each member shall be a resident of the county from which he or she is appointed. The members of the board shall not receive compensation for service on the board, but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses incurred in service on the board.

6. In the area of each county in which a sales tax has been imposed in the manner provided by sections [67.571](#) to [67.577](#), every retailer within such area shall add the tax imposed by the provisions of sections [67.571](#) to [67.577](#) to his sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

7. In counties imposing a tax under the provisions of sections [67.571](#) to [67.577](#), in order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body may authorize the use of a bracket system similar to that authorized by the provisions of section [144.285](#), and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.

(L. 2001 S.B. 323 & 230)

Repeal of sales tax, procedure.

[67.572](#). The governing body of any county which has adopted a sales tax pursuant to sections [67.571](#) to [67.577](#) may submit the question of repeal of the tax to the voters at any primary or general election. The ballot of submission shall be in substantially the following form:

Shall the county of (insert name of county) repeal the museum and festivals sales tax of (insert rate of percent) percent in effect in certain areas of the county?

[] YES [] NO

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

(L. 2001 S.B. 323 & 230)

Sales tax to be an additional tax to taxes in chapter 144--computation of tax.

67.573. The order imposing the sales tax pursuant to the provisions of sections 67.571 to 67.577 shall impose upon all sellers within the area wherein the tax is to be paid an additional tax on all goods subject to tax included in chapter 144. The amount reported and returned by the seller shall be computed on the basis of the tax imposed by the order as authorized by sections 67.571 to 67.577. The seller shall report and return the amount so computed to the director of revenue.

(L. 2001 S.B. 323 & 230)

Director of revenue to be responsible for administration and operation of the tax.

67.574. On or after the effective date of any tax imposed throughout a county pursuant to the provisions of sections 67.571 to 67.577, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and all provisions of sections 32.085 and 32.087 shall apply to the tax so imposed, the provisions of sections 67.671 to 67.685 to the contrary notwithstanding. An amount not to exceed one percent shall be retained by the director of revenue for deposit in the general revenue fund to offset the costs of collection.

(L. 2001 S.B. 323 & 230)

Collection of the tax requirements--applicable penalties.

67.576. 1. The following provisions shall govern the collection of the tax imposed by the provisions of sections 67.571 to 67.577:

(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 the provisions of sections 67.571 to 67.577;

(2) All exemptions granted to agencies of government, organizations, and persons 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 67.571 to 67.577.

2. 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 67.571 to 67.577, 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 67.571 to 67.577.

3. All discounts allowed the retailer pursuant to the provisions of the state sales tax law for the collection of and for payment of taxes pursuant to that act are hereby allowed and made applicable to any taxes collected pursuant to the provisions of sections [67.571](#) to [67.577](#).

4. The penalties provided in section [32.057](#) and sections [144.010](#) to [144.510](#) for a violation of those acts are hereby made applicable to violations of the provisions of sections [67.571](#) to [67.577](#).

5. For the purposes of the sales tax imposed by an order pursuant to sections [67.571](#) to [67.577](#), all retail sales shall be deemed to be consummated at the place of business of the retailer.

(L. 2001 S.B. 323 & 230)

Delinquency in payment, limitation for bringing suit.

[67.577](#). In any county or area of a county where a sales tax has been imposed pursuant to sections [67.571](#) to [67.577](#), if any person is delinquent in the payment of the amount required to be paid by him pursuant to the provisions of sections [67.571](#) to [67.577](#) or in the event a determination has been made against him for taxes and penalty pursuant to the provisions of sections [67.571](#) to [67.577](#), the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections [144.010](#) to [144.510](#).

(L. 2001 S.B. 323 & 230)

Certain counties (Andrew) may impose a sales tax for museum purposes, amount--ballot, effective date--collection of tax--applicable provisions and exemptions--museum board, members, duties--repeal of tax, effective date.

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

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

Shall the county of (insert the name of the county) impose a sales tax of (insert rate of percent) percent for the funding of museums? "Museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the museum board to be a tourism attraction.

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

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

4. All applicable provisions in sections [144.010](#) to [144.525](#) governing the state sales tax, and section [32.057](#), the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons pursuant to sections [144.010](#) to [144.525](#) are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections [144.010](#) to [144.525](#) for the administration and collection of the state sales tax shall satisfy the requirements of this section, 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. All discounts allowed the retailer pursuant to the state sales tax law for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section [32.057](#) and sections [144.010](#) to [144.525](#) are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid pursuant to this section, or in the event a determination has been made against the person for taxes and penalty pursuant to this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections [144.010](#) to [144.525](#).

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

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

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

☐ 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 proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which the repeal was approved.

(L. 2004 S.B. 758)

St. Louis County, additional sales tax--rate of tax--election procedure--distribution of revenue, alternative plans--method to change distribution of funds--collection procedure--limitation on use of funds--trust fund for overpayment refunds or redeeming bad checks--abolishing tax, procedure.

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county of the first class having a charter form of government and having a population of nine hundred thousand or more may impose an additional countywide sales tax upon approval by a vote of the qualified voters of the county. The proposal may be submitted to the voters by the governing body of the county and shall be submitted to the voters at the next general election upon petitions signed by a number of qualified voters residing in the county equal to at least eight percent of the votes cast in the county in the next preceding gubernatorial election filed with the governing body of the county. The submission shall include the levying of a sales tax at a rate of not to exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale at retail of all tangible personal

property or taxable services within the county which are also taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this section is approved by the voters, then the alternative system of distribution may not be submitted to the voters for at least three years from the date of such voter approval.

2. The ballot of submission shall contain, but is not limited to, the following language:

Shall the County of levy an additional sales tax at the rate of (insert rate) and distribute the proceeds in the manner provided in (insert proper reference) (subsection 4)(subsection 5) of section 67.581, RSMo?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, the additional sales tax shall be levied and collected and the proceeds from the additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the governing body of the county shall have no power to impose the additional sales tax authorized by this section unless and until a proposal for the levy of such tax is submitted to and approved by the voters of the county.

3. The provisions of sections 66.600 to 66.630 and sections 32.085 and 32.087, except to the extent otherwise provided in this section, shall govern the levy, collection, distribution and other procedures related to an additional sales tax imposed pursuant to this section.

4. In any county adopting an additional sales tax pursuant to the provisions of this section, and selecting the method of distribution provided in this subsection, the proceeds from the sales tax imposed pursuant to this section, less one percent collection cost, shall be distributed first to those municipalities that did not receive during the preceding calendar year ninety-five percent of the amount the municipality would have received by multiplying the population of the municipality by the average per capita sales tax receipt for such county in an amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent of the average per capita receipts from the proceeds of the sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of the money received from the sales tax imposed pursuant to this section shall be distributed to all municipalities on the ratio that the population of each municipality bears to the total population of the county. The average per capita sales tax distribution shall be calculated by dividing the sum of the total sales tax revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by the total population of the county. Population of each municipality, of the unincorporated area of the county, and the total population of the county shall be determined on the basis of the most recent federal decennial census. For the purposes of this subsection, any city, town, village or the unincorporated area of the county shall be considered a municipality.

5. In any county adopting an additional sales tax pursuant to the provisions of this section and selecting the method of distribution provided in this subsection, the proceeds from the sales tax

imposed pursuant to this section, less one percent collection cost, shall be distributed to all cities, towns and villages, and the unincorporated areas of the county in group B and to such cities, towns and villages in group A as necessary so that no city, town, or village in group A receives from the combined proceeds of both the sales tax imposed pursuant to this section and the sales tax imposed pursuant to sections [66.600](#) to [66.630](#), less than the per capita amount received by the cities, towns and villages and the unincorporated area of the county in group B receives from the total proceeds from both sales taxes.

6. The governing body of any county which is imposing a sales tax under the provisions of sections [66.600](#) to [66.630](#) may on its own motion and shall, upon petitions filed with the governing body of the county signed by a number of qualified voters residing in the county equal to at least eight percent of the votes cast in the county at the next preceding gubernatorial election, submit to the qualified voters of the county a proposal to change the method of distribution of sales tax proceeds from the manner provided in subsection 2 of section [66.620](#) to the method provided in this subsection. The ballot of submission shall be in substantially the following form:

Shall the proceeds from the county sales tax be distributed among the county of and the various cities, towns and villages therein in the manner provided in subdivisions (1) and (2) of subsection 6 of section [67.581](#), RSMo, in lieu of the present manner of distribution?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon are in favor of the proposal, the sales tax imposed by the county under the provisions of sections [66.600](#) to [66.630](#) shall be distributed in the manner provided in this subsection and not in the manner provided in subsection 2 of section [66.620](#). If a majority of the votes cast by the qualified voters of the county voting thereon are opposed to the proposal, then the governing body of the county shall have no power to order the proceeds from the sales tax imposed pursuant to the provisions of sections [66.600](#) to [66.630](#) in the manner provided in this subsection in lieu of the method provided in subsection 2 of section [66.620](#), unless and until a proposal authorizing such method of distribution is submitted to and approved by the voters of the county. If the voters approve the change in the method of distribution of the sales tax proceeds in the manner provided in this subsection, the county clerk of the county shall notify the director of revenue of the change in the method of distribution within ten days after adoption of the proposal and shall inform the director of the effective date of the change in the method of distribution, which shall be on the first day of the third calendar quarter after the director of revenue receives notice. After the effective date of the change in the manner of distribution, the director of revenue shall distribute the proceeds of the sales tax imposed by such county under the provisions of sections [66.600](#) to [66.630](#) in the manner provided in this subsection in lieu of the manner of distribution provided in subsection 2 of section [66.620](#). The proceeds of the sales tax imposed under the provisions of sections [66.600](#) to [66.630](#) in any county which elects to have the proceeds distributed in the manner provided in this subsection shall be distributed in the following manner:

(1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages in group A and to the cities, towns and villages, and the county in group B as defined in

section [66.620](#) in the manner provided in subsection 2 of section [66.620](#), until an amount equal to the total amount distributed under section [66.620](#) for the twelve-month period immediately preceding the effective date of the tax levied pursuant to the provisions of this section has been distributed;

(2) All moneys received in excess of the total amount distributed under section [66.620](#) for the twelve-month period immediately preceding the effective date of the tax levied pursuant to the provisions of this section shall be distributed to all cities, towns and villages and to the county on the basis that the population of each city, town or village, and in the case of the county the basis that the population of the unincorporated area of the county, bears to the total population of the county. The average per capita sales tax distribution shall be calculated by dividing the sum of the remaining amount of the total sales tax revenues by the total population of the county. Population of each city, town or village, of the unincorporated area of the county, and the total population of the county shall be determined on the basis of the most recent federal decennial census.

7. No municipality incorporated after the adoption of the tax authorized by this section shall be included as other than part of the unincorporated area of the county nor receive any share of either the proceeds from the tax levied pursuant to the provisions of this section or the tax levied pursuant to the provisions of sections [66.600](#) to [66.630](#) unless, at the time of incorporation, such municipality had a population of ten thousand or more.

8. The county sales tax imposed pursuant to this section on the purchase and sale of motor vehicles 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 the county imposing the additional sales tax. The amounts so collected, less one percent collection cost, shall be deposited in the county sales tax trust fund to be distributed in accordance with section [66.620](#). The purchase or sale of motor vehicles shall be deemed to be consummated at the address of the applicant for a certificate of title.

9. No tax shall be imposed pursuant to this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport, either upon, above or below the ground.

10. 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.

(L. 1987 H.B. 210 § 2, A.L. 1991 H.B. 29 merged with S.B. 34)

Law enforcement sales tax--rate of tax--election procedure--special trust fund established--duties of director of revenue--refunds, procedure (all counties except certain first class charter counties).

67.582. 1. The governing body of any county, except a county of the first class with a charter form of government with a population of greater than four hundred thousand inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section 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 a tax.

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

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

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

☐ 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"; or

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If the constitutionally required percentage of the voters voting thereon are in favor of the proposal submitted pursuant to subdivision (2) of this subsection,

then the ordinance or order and any amendments thereto shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales 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 sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

5. 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 Law Enforcement Sales Tax Trust Fund". The moneys in the county law enforcement 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 law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county. Expenditures may be made from the fund for any law enforcement functions authorized in the ordinance or order adopted by the governing body submitting the law enforcement tax to the voters.

6. 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.

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

(L. 1987 H.B. 210 § 3, A.L. 1991 H.B. 29 merged with S.B. 34, A.L. 1997 S.B. 89 merged with S.B. 218, A.L. 2000 S.B. 894)

(2002) Senate Bill 894 provision declared unconstitutional as a violation of the clear title requirement of Art. III, Section 23. Home Builders of Greater St. Louis v. State, 75 S.W.3d 267 (Mo.banc).

County employee benefit sales tax--rate of tax--electionprocedure--administration of tax--refunds (St. Francois County).

[67.583](#). 1. The governing body of any county of the second class with a population of more than forty thousand but less than sixty thousand and which contains institutions operated by the department of corrections and by the department of mental health is hereby authorized to impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in such county which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#). The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales tax under the provisions of this section 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 a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto 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 sales 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 sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a county from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for providing 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 for the provision* of retirement benefits or health care benefits for employees of the county and their dependents and for no other purpose.

5. 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.

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

(L. 1989 H.B. 323 § 1, A.L. 1991 H.B. 29)

*Word "provisions" appears in original rolls.

Sales tax authorized, Jefferson County--proceeds to be used for county prosecutor's office and law enforcement services--ballot language.

[67.584](#). 1. The governing body of any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half percent on all retail sales made in such county which are subject to taxation pursuant to sections [144.010](#) to [144.525](#) for the purpose of providing law enforcement services for such county.

The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section 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 a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales 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 sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

5. All sales taxes collected by the director of revenue pursuant to 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 Prosecuting Attorney's

Office Sales Tax Trust Fund" or in the county law enforcement sales tax trust fund, pursuant to the deposit ratio in subsection 3 of this section. The moneys in the trust funds 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 trusts and which was collected in each county imposing a sales tax pursuant to 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 funds 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 either trust fund shall be by an appropriation act to be enacted by the governing body of each such county. Expenditures may be made from the funds for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust funds 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 before the effective date of the repeal and the director of revenue may order retention in the appropriate 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 overpayments 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 established pursuant to this section. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

7. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to this section.

(L. 2003 H.B. 97)

Effective 7-10-03

Sales tax, recreational and community center district--ballotlanguage--fund created, use of moneys--repeal or termination oftax, effect of--board established. (Clay County)

[67.585](#). 1. The governing body of any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants, through the creation of a recreational and community center district which shall include only the area encompassed by the portion of a school district located within that county having an average daily attendance for the 2012-13 school year between eleven thousand and twelve thousand students and any public park located wholly or partially within that portion of the school district, upon voter approval as outlined in subsections 2 and 3 of this section, shall impose, by order or ordinance, a sales tax on all retail sales made within the recreational and community center district which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one-half of one percent and shall be

imposed for the purpose of funding the construction, maintenance, and operation of and the purchase of equipment for community centers and other purposes of recreation and wellness as determined by the board which is established in subsection 8 of this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes.

2. (1) No such order or ordinance adopted under subsection 1 of this section shall become effective unless the governing body of the county submits to the voters residing within the recreational and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section; or

(2) If the governing body of the county receives a petition signed by ten percent of the registered voters of the county within the recreational and community center district who voted in the last gubernatorial election calling for an election to impose a tax under this section, the governing body shall submit to the voters of the county within the recreational and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section; or

(3) If the governing body of a special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants, and a governing body of a home rule city with more than four hundred thousand inhabitants and located in more than one county, jointly request, the governing body of the county shall submit to the voters of the county within the recreational and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section.

All costs associated with placing such a question to the voters within the recreational and community center district shall be borne by the cities referenced in subdivision (3) of subsection 2 of this section. If such tax is authorized by the voters of the recreational and community center district, the cost may be reimbursed to such cities upon implementation of the tax.

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

Shall the county of (county's name) impose a sales tax of (insert amount) within the boundaries of the (insert name) school district for the purpose of funding the construction, repair, improvement, maintenance, and operation of and purchase of equipment for community centers and other recreational facilities and programs?

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 second calendar quarter. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by the requisite majority of the qualified voters voting on the question. In no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

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

5. All revenue collected under this section by the director of the department of revenue on behalf of any county, except for one percent for the 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 and shall be known as the "Recreational and Community Center District 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 fund and credited to the county for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such county.

6. A question of repeal of the sales tax authorized in this section shall be submitted to the voters on any date available for elections in the county of the recreational and community center district by the governing body of any county that has adopted the sales tax authorized in this section if:

(1) The board authorized in subsection 8 of this section requests such; or

(2) A petition signed by a number of registered voters of the county within the recreational and community center district equal to at least ten percent of the number of registered voters of the county within the recreational and community center district voting in the last gubernatorial election is received requesting such.

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If less than a majority of the votes cast on the question by the qualified voters voting thereon are in favor of 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. In no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section. No tax imposed pursuant to this section for the purpose of retiring bonds, as authorized in subsection 8 in this section, may be terminated until all such bonds have been retired.

7. 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 county 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 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 shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due to the county.

8. A board shall be established to administer the powers and duties as provided in this section. The board may issue debt for the district as authorized under section [67.798](#). All board members

shall be residents of the recreational and community center district. The board shall consist of eight members as follows:

(1) Four members appointed by the mayor of a home rule city with more than four hundred thousand inhabitants and located in more than one county, with two of the first members appointed for a two-year term and the other two members appointed for a four-year term. Thereafter, each appointment shall be for a four-year term;

(2) Four members appointed by the mayor of a special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants, with two of the first members appointed for a two-year term and the other two members appointed for a four-year term. Thereafter, each appointment shall be for a four-year term.

A board member may be removed by the mayor who appointed him or her, at any time during his or her term, for reasons of excessive absence at regularly scheduled board meetings. The mayor shall appoint a replacement member to serve for the remainder of the current term. No member may serve more than two full terms. A partial term shall not be considered a term.

(L. 2014 S.B. 896)

**Sales tax for transportation infrastructure--ballot language--fundcreated, use of moneys--
repeal of tax, ballot language. (NewMadrid County)**

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

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

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

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

3. All revenue collected under this section by the director of the department of revenue on behalf of any county, 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 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 county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special 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.

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

5. All applicable provisions in sections [144.010](#) to [144.525](#), governing the state sales tax, and section [32.057](#), the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections [144.010](#) to [144.525](#) are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections [144.010](#) to [144.525](#) for the administration and collection of the state sales tax shall satisfy the requirements of this section, 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. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section [32.057](#) and sections [144.010](#) to [144.525](#) are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the

person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections [144.010](#) to [144.525](#).

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

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

☐ 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 in favor of repeal, that 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.

7. 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 county shall notify the director of the department of revenue of the action at least thirty 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 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 shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

(L. 2014 S.B. 896)

**Sales tax imposition by certain second class counties--rate of tax--election procedure--
revenue for construction of law enforcement facilities and communication centers--
effective when--terminates when (Buchanan County).**

[67.590](#). 1. The governing body of any second class county which has a population of at least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent sales tax on all retail sales made in such county which are subject to taxation under the provisions of

sections [144.010](#) to [144.525](#). The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, provided, however, that no ordinance imposing a sales tax under the provisions of this section 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 a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto 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 sales 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 sales tax authorized by sections [67.590](#) to [67.594](#), and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to sections [67.590](#) to [67.594](#) be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to sections [67.590](#) to [67.594](#).

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

4. The tax authorized by sections [67.590](#) to [67.594](#) shall terminate five years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

5. Except as modified in sections [67.590](#) to [67.594](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under this section.

(L. 1983 H.B. 852 § 1, A.L. 1991 H.B. 29)

Deposit--distribution to counties, when--refunds authorized--taxabolished, effect (Buchanan County).

[67.594](#). 1. All sales taxes collected by the director of revenue under sections [67.590](#) to [67.594](#) 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Correctional Facility Sales Tax Trust Fund". The moneys in the county correctional facility 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 sales tax under sections [67.590](#) to [67.594](#), 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 correctional facility sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county.

2. 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 authorize the state treasurer to 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.

(L. 1983 H.B. 852 § 5, A.L. 1991 H.B. 29)

Regional convention and visitors commission, appointment--terms,vacancies--limitation on powers of members, when.

[67.601](#). 1. In each constitutional charter city not within a county and each constitutional charter county adjoining such city there is hereby established a "Regional Convention and Visitors Commission", to consist of eleven members, five of whom shall be appointed by the chief executive of the city and six of whom shall be appointed by the chief executive of the county. Of the members

so appointed, two members appointed by the county executive and only two members and one member appointed by the city executive and only one member shall be representatives of the hotel and motel industry, one member appointed by the city executive shall be a representative of the restaurant industry, and one member appointed by the city executive shall be a representative from a major tourist attraction. Of the members first appointed, two members and only two members appointed by the city executive and two members appointed by the county executive shall be appointed for a term of three years, two members appointed by the city executive and two members appointed by the county executive shall be appointed for a term of two years, and one member appointed by the city executive and two members appointed by the county executive shall be appointed for a term of one year. Thereafter, each member appointed shall serve a four-year term. The chief executive of the city and the chief executive of the county shall designate, in alternate years, one of the members appointed by him to be chairman. All members shall serve without compensation. Any vacancy shall be filled by the respective chief executive officer. The commission shall elect its own treasurer, secretary and such other officers as it deems necessary and expedient, and it may make such rules, regulations, and bylaws consistent with sections [67.601](#) to [67.626](#) to effectuate its purposes as it deems necessary.

2. Any provision of subsection 1 of this section to the contrary notwithstanding, the terms of all members of the regional convention and visitors commission established by subsection 1 of this section shall terminate August 28, 1991. Thereafter, such regional convention and visitors commission shall consist of eleven members, five of whom shall be appointed by the chief executive of the city with the approval of the governing body of the city, five of whom shall be appointed by the chief executive of the county, and one of whom shall be appointed by the governor from a panel of three nominees submitted jointly by the city executive and the county executive and who shall serve as chairman. Of the members so appointed not less than three members appointed by the county executive and not less than three members appointed by the city executive* shall be individuals actively engaged in the hotel and motel industry and one member appointed by the city executive shall be a representative of the restaurant industry. Of the members first appointed, two members appointed by the city executive and two members appointed by the county executive shall be appointed for a term of three years, two members appointed by the city executive and two members appointed by the county executive shall be appointed for a term of two years, and one member appointed by the city executive and one member appointed by the county executive shall be appointed for a term of one year. Thereafter, each member appointed by the city executive or the county executive shall serve a four-year term. The member appointed by the governor shall serve a two-year term. All members shall serve without compensation. Any vacancy shall be filled by the respective chief executive officer. The commission shall elect its own treasurer, secretary and such other officers as it deems necessary and expedient, and it may make such rules, regulations and bylaws consistent with sections [67.601](#) to [67.626](#) to effectuate its purposes as it deems necessary.

3. In the event the state of Missouri or the city or the county fails to make any appropriation or to pay any rents, fees or charges provided in any lease among the regional convention and sports complex authority established by section [67.650](#) and the state of Missouri, the city and the county, of a facility of such authority with respect to which the regional convention and visitors commission has contracted to provide operations or management services, the member of the regional convention

and visitors commission appointed by the governor, if the state of Missouri has failed to make such appropriation or to pay such rents, fees or charges, and the members of such commission appointed by the chief executive of the city or county, if the city or county, as applicable, has failed to make such appropriation or to pay such rents, fees or charges, shall be disqualified from voting on any matter, action or resolution to come before such commission, and from participating in any of the business of such commission, so long as any such failure continues. If less than a majority of the members then appointed are thereby qualified to vote, the members that remain qualified to vote shall constitute a quorum and any action of the commission which is approved by a majority of such qualified members shall be binding upon the commission.

(L. 1984 S.B. 709 § 2, A.L. 1988 S.B. 424, A.L. 1991 S.B. 373)

*Word "members" appears here in original rolls.

Definitions.

67.604. For purposes of sections 67.601 to 67.626, the following terms mean:

(1) "Business", any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such a character as to be subject to the terms of sections 67.601 to 67.626;

(2) "City", a constitutional charter city not within a county;

(3) "Commission", the regional convention and visitors commission created in section 67.601;

(4) "County", a constitutional charter county adjoining a constitutional charter city not within a county;

(5) "District", the regional cultural and performing arts development district created in section 67.627;

(6) "Hotel and motel industry", the group of enterprises actively engaged in the business of operating lodging facilities for transient guests;

(7) "Person", any individual, firm, copartnership, joint venture, association, corporation whether municipal or private and whether organized for profit or not, estate, trust, business trust, receiver or trustee appointed by any state or federal court, syndicate, or any other group or combination acting as a unit;

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

(L. 1984 S.B. 709 § 1, A.L. 1988 S.B. 424, A.L. 1991 S.B. 373)

Powers of commission.

67.607. Each regional convention and visitors commission is empowered to:

(1) Develop and execute plans, policies, and programs exclusively to promote convention and tourist business within the area of the city and county involved;

(2) Cooperate and act jointly with other agencies, bureaus, boards, and associations to promote conventions and tourist business within the area of the city and county involved;

(3) Contract with any public or private agency, individual, partnership, association, corporation or other legal entity for the furnishing of services and supplies for promotion of convention and tourist business within the city and county involved;

(4) Lease and sublease, for a period not to exceed forty years, contract to bear* the cost of operating an existing convention center, including any adjoining southern or eastward expansion thereof, and to operate such facilities; and to provide services to visitors to the area of the city and county involved;

(5) Develop, devise, promote, fund or contribute to the support of advertising and public relations campaigns designed or intended to promote conventions and tourism in the area of the city and county involved, or parts thereof;

(6) Contract for, or exact, a charge from any person in connection with the use, enjoyment, purchase, license, or lease of any property or facility operated under lease by the commission, or any activity, exhibit, function, or personnel of the commission;

(7) Appoint a director and necessary assistants, to fix their compensation and to remove such appointees;

(8) Execute contracts and sue and be sued;

(9) Contract with the county and city, or any convention and visitors bureau thereof, involved to allow such county or city, or any convention and visitors bureau thereof, to pay over to the commission the proceeds of any convention and tourism tax or gross receipts tax on hotels and motels imposed by such county or city for the purpose of promoting conventions and tourism, or providing and maintaining facilities therefor or sales tax on the amount of sales or charges for rooms paid by transient guests of hotels and motels imposed by such county or city pursuant to section [67.657](#);

(10) Contract with any public or private agency, individual, partnership, association, corporation or other legal entity to provide for limitations on marketing or use or both of the facilities referred to in subdivision (4) of this section or other special purpose civic facilities for assembly, display and entertainment which are owned, leased or operated, in whole or in part, by the city or the county.

(L. 1984 S.B. 709 § 3, A.L. 1991 S.B. 373)

*Words "and bear" appear here in original rolls.

Decisions by majority, exceptions.

[67.611](#). All decisions of a regional convention and visitors commission shall be by majority of the commissioners except:

(1) Approval of the annual budget for such commission;

(2) Decisions on proposals for the execution of any lease;

(3) Decisions on proposals for capital expenditures by such commission; which decisions shall have the affirmative votes of at least three of the members of the commission appointed by the chief executive of the county involved, and the affirmative votes of at least three of the members of the bureau appointed by the chief executive of the city involved.

(L. 1984 S.B. 709 § 4)

Effective 5-15-84

Penalties may be imposed by ordinances for injuries to commission's property.

[67.614](#). The legislative authority of any city or county in which property of a regional convention and visitors commission is situated shall have the power to enact ordinances imposing suitable penalties for the punishment of persons committing injury upon the properties of the commission, or the grounds thereof.

(L. 1984 S.B. 709 § 5)

Effective 5-15-84

Annual report--annual audit by certified public accountant, compensation--certain exemptions from Sunshine Law.

[67.617](#). 1. Each regional convention and visitors commission shall, before the second Monday in October, make an annual report to the chief executive officers and governing bodies of the city and county, respectively, and to the general assembly stating the condition of the commission on the first day of July of that year, and the various sums of money received and distributed by it during the preceding calendar year. The fiscal year for each regional convention and visitors commission shall begin on the first day of July and end on the thirtieth day of June of the following calendar year.

2. Before the close of the first fiscal year of such commission, and at the close of every third fiscal year thereafter, the chief executives of the city and county, jointly, shall appoint one or more certified public accountants, who shall annually examine the books, accounts, and vouchers of the regional convention and visitors commission, and who shall make due report thereof to the chief executives and the board of the district. The commission shall produce and submit to the accountants for examination all books, papers, documents, vouchers, and accounts of their office belonging or pertaining to the office, and shall in every way assist the accountants in their work. In the report to be made by the accountants they may make any recommendation they deem proper as to the business methods of the officers and employees. A reasonable compensation for the services of the accountants shall be paid by the commission.

3. In addition to the exceptions available under sections [610.010](#) to [610.225](#), the leases, agreements, contracts, or subleases, and any amendments thereto, for space, usage, or services in any convention center or related facilities owned or operated by a regional convention and visitors

commission, or any drafts or unexecuted versions of such documents, shall not be considered public records within the meaning of subdivision (6) of section [610.010](#), when, in the reasonable judgment of the commission, the disclosure of the information in the records may endanger the competitiveness of the business or prospects of the commission or provide an unfair advantage to its competitors; provided, however, that the foregoing may not be deemed to include any leases, agreements, contracts, or subleases involving a professional sports franchise.

(L. 1984 S.B. 709 § 6, A.L. 1995 H.B. 414, A.L. 2015 H.B. 137)

Effective 7-14-15

Tax on hotels, motels, sleeping rooms--rate--submitted to voters,when--procedure--ballot form--effective when--adoption to exemptfrom certain other taxes.

[67.619](#). 1. The commission, by a vote of three members appointed by the chief executive officer of the county and three members appointed by the chief executive officer of the city, may submit to the voters of such city and such county a tax not to exceed three and three-fourths percent on the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and motels situated within the city and county involved, and doing business within such city and county. Upon the written request of the regional convention and visitors commission to the respective election officials of such city and county, such election officials shall submit a proposition to the voters of such city and county at the next general or primary election for the election of state officers. Such election officials shall give legal notice as provided in chapter 115.

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

Shall a sales tax of percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the regional cultural and performing arts district of the city of and the county of to provide funds for the promotion of regional convention and tourism and cultural and performing arts development?

☐ YES ☐ NO

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

4. The results of an election held under this section shall be certified by the election officials of the city and county, respectively, to the commission not more than thirty days after the day on which such election was held. The cost of such election shall be borne by the city and county, respectively, as provided by law.

5. In the event a tax is lawfully imposed by a regional convention and visitor commission under sections [67.601](#) to [67.626](#):

(1) No gross receipts tax on hotels or motels shall be levied or collected by the city involved so long as the tax imposed under sections [67.601](#) to [67.626](#) remains in effect;

(2) No convention and tourism tax, the proceeds of which are to be paid into a convention and tourism fund pursuant to section [66.390](#), shall be levied or collected by the county involved so long as the tax imposed under sections [67.601](#) to [67.626](#) remains in effect.

6. If a tax is imposed by a regional convention and visitor commission under sections [67.601](#) to [67.626](#), the commission shall have the authority to collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1984 S.B. 709 § 7, A.L. 1985 S.B. 411, A.L. 1988 S.B. 424)

Revenues, distribution.

[67.621](#). 1. Except as otherwise provided in subsection 2 of this section, the revenues received from the tax authorized in section [67.619](#) shall be used in furtherance of the commission's powers set forth in section [67.607](#).

2. The regional convention and visitors commission shall set aside and allocate for the use of the regional cultural and performing arts development district established in section [67.627](#) an amount equal to, but not greater than, four-fifteenths of the total revenues received from the tax authorized in section [67.619](#).

(L. 1984 S.B. 709 § 8)

Effective 5-15-84

Collection and administration of tax, options.

[67.623](#). 1. On and after the effective date of any tax authorized under the provisions of section [67.619](#), each regional convention and visitors commission may adopt one of the two following provisions for the collection and administration of the tax:

(1) Any regional convention and visitors commission may enter into agreements with the license collector of any constitutional charter city not within a county and the collector of revenue of each constitutional charter county adjoining such city for the purpose of collecting the tax authorized in section [67.619](#). The tax to be collected by the license collector and collector of revenue shall be remitted to the regional convention and visitors commission not later than thirty days following the end of any calendar quarter. In the event such agreements are entered into, the governing bodies of the city not within a county and the constitutional charter county adjoining the city shall adopt rules and regulations for the collection and administration of the tax.

(2) Any regional convention and visitors commission may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in section [67.619](#). In the event any regional convention and visitors commission enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized

in section [67.619](#), 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 under the provisions of section [67.619](#). The tax authorized under the provisions of section [67.619](#) 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 not less than one percent nor more than three percent for cost of collection.

2. The director of revenue of the state of Missouri is hereby authorized to enter into agreements with political subdivisions to collect on behalf of such political subdivisions taxes levied by such political subdivisions.

(L. 1984 S.B. 709 § 9)

Effective 5-15-84

Collection of tax, duties--unlawful advertisement--sale of business,duties--civil action allowed, when.

[67.624](#). 1. Every person receiving any payment or consideration upon the use of any sleeping room from the transient guest or guests of any hotel or motel, subject to the tax imposed by the provisions of sections [67.601](#) to [67.626](#), is exercising the taxable privilege of operating or managing a business subject to the provisions of sections [67.601](#) to [67.626](#) and is subject to the tax authorized by section [67.619](#). Such person shall be responsible not only for the collection of the amount of the tax imposed on the business to the extent possible under the rules and regulations promulgated by the commission pursuant to the provisions of sections [67.601](#) to [67.626](#), but shall, on or before the last day of the month following each calendar quarterly period of three months, make a return to the commission or its designated collector showing the gross receipts and the amount of tax levied pursuant to section [67.619](#) for the preceding quarter, and shall remit with such return, the tax so levied.

2. The person operating or managing the business described in subsection 1 of this section shall collect the tax from the transient guest or guests to the extent possible under the provisions of sections [67.601](#) to [67.626](#), but the inability to collect any part or all of the tax does not relieve that person of the obligation to pay to the commission the tax imposed by section [67.619](#).

3. It shall be unlawful for any person to advertise or hold out or state to the public or to any transient guest, directly or indirectly, that the tax or any part thereof imposed by section [67.619](#), 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 if added, that it or any part thereof will be refunded.

4. Any person operating or managing a business who owes any tax, penalty or interest, or is required to file any report with the commission, shall notify the commission in writing at least ten days prior to any sale of the entire business or the entire assets or property of the business, or a major part thereof. Such notice shall include the name of the business, the name of the owner of the

business, the name of the person collecting the tax at the time of the notice, the name of the purchaser, and the intended date of purchase. A purchaser of such business, assets or property who takes with notice of any delinquent tax or with notice of noncompliance with this section takes subject to any tax, penalty or interest owed by the seller.

5. The commission shall have the power to bring a civil action in any court of competent jurisdiction to enjoin the operation of the business of any person or the successor-in-interest to any person operating or managing the same business, which business gave rise to any tax, penalty or interest which is unpaid or to enjoin the operating or managing of any such business whose owners or successors-in-interest are operating or managing in violation of the provisions of sections [67.601](#) to [67.626](#). The courts shall expedite the hearing on the merits of any such action and shall not require the commission to post a bond pending such hearing.

(L. 1988 S.B. 424)

Lien allowed, when, procedure--release of, when--recorder's fee,amount--violations, penalty.

[67.626](#). 1. In any case in which any tax, interest or penalty imposed under sections [67.601](#) to [67.626](#) is not paid when due, the commission or its designated agent may file for record in the recorder's office of the city or the county where the business giving rise to the tax, interest or penalty is located, or in which the person owing the tax, interest or penalty resides, a notice of lien specifying the amount of tax, interest or penalty due and the name of the person liable for the same. From the time of filing any such notice, the amount of the tax specified in such notice shall have the force and effect of the lien of a judgment against the person named in the notice of lien and against the personal property of the business of such person for the amount specified in such notice.

2. Such lien may be released by filing for record in the office of the recorder where the lien was originally filed a release of the lien executed by a duly authorized agent of the commission upon payment of the tax, interest and penalty due, or upon receipt by the commission of security sufficient to secure payment thereof, or by final judgment holding such lien to have been erroneously imposed.

3. Each recorder shall receive a fee of three dollars for the filing of each notice of lien and a fee of one dollar and fifty cents for each release of lien filed for record. Such amounts shall be paid from funds collected by the commission. The commission is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

4. Any person violating any of the provisions of sections [67.601](#) to [67.626](#) shall be deemed guilty of a class D misdemeanor.

(L. 1988 S.B. 424)

Regional cultural and performing arts district created--purpose.(St. Louis, city and county).

[67.627](#). There is hereby created a "Regional Cultural and Performing Arts Development District" comprising any constitutional charter city not located within a county and any constitutional

charter county adjoining such city. Such regional cultural and performing arts development district is created for the public purpose of promoting, encouraging, and fostering the arts and cultural institutions and activities within its boundaries, and shall be deemed to be a public corporation acting in a governmental capacity.

(L. 1984 S.B. 709 § 11)

Effective 5-15-84

Definitions.

67.628. For purposes of sections 67.628 to 67.636, the term:

(1) "City" means a constitutional charter city not within a county;

(2) "Commission" means the regional cultural and performing arts development commission created in section 67.629;

(3) "County" means a constitutional charter county adjoining a constitutional charter city not within a county;

(4) "District" means the regional cultural and performing arts development district created in section 67.627.

(L. 1984 S.B. 709 § 10)

Effective 5-15-84

Commission appointment, terms--qualifications--vacancies--officers'powers--cultural institutions defined.

67.629. 1. The affairs of the regional cultural and performing arts development district shall be managed by a commission to be known as the "Regional Cultural and Performing Arts Development Commission", which shall consist of fifteen members, seven of whom shall be appointed by the chief executive of the city, and eight of whom shall be appointed by the chief executive of the county. Of the members first appointed, two members from the city and two members from the county shall be appointed for a term of four years, two members from the city and two members from the county shall be appointed for a term of three years, two members from the city and two members from the county shall be appointed for a term of two years, one member from the city and two members from the county shall be appointed for a term of one year. Thereafter, members appointed shall serve a four-year term. The chief executive officer of the city and the chief executive of the county shall designate in alternate years one of the members appointed by him to be chairman.

2. All members of the regional cultural and performing arts development commission shall reside within the district throughout their service, and shall serve without compensation. Any vacancy shall be filled by the respective chief executive who appointed the membership vacated. The commission shall elect its own secretary and such other officers as it deems necessary and expedient, and it may make such rules, regulations, and bylaws consistent with its purpose.

3. Each regional cultural and performing arts development commission is empowered to:

(1) Develop and implement plans, policies and programs to promote, encourage and foster the arts and cultural institutions and activities within the district;

(2) Cooperate and act jointly with other agencies, bureaus, boards, association or corporation, or other legal entity to promote, encourage and foster the arts and cultural institutions and activities within the district;

(3) Contract with any public or private agency, individual, partnership, association, corporation or other legal entity for the furnishing of services and supplies to promote, encourage and foster the arts and cultural institutions and activities within the district;

(4) Accept grants and donations from public or private entities to promote, encourage and foster the arts and cultural institutions and activities within the district;

(5) Fund or make grants in aid of public or private entities for the purpose of promoting, encouraging and fostering the arts and cultural institutions and activities within the district;

(6) Appoint a director and necessary assistants, to fix their compensation and to remove such appointees;

(7) Execute contracts and sue and be sued.

4. All decisions of a regional cultural and performing arts development commission shall be by majority of the commissioners.

5. As used in this section, the term "cultural institution" shall include institutions dedicated to the preservation of historic structures.

(L. 1984 S.B. 709 § 12)

Effective 5-15-84

Penalties may be imposed by ordinances for injuries--district's property.

67.631. The legislative authority of any city or county in which any property of a regional cultural and performing arts development district is situated shall have the power to enact ordinances imposing suitable penalties for the punishment of persons committing injury upon such district's property.

(L. 1984 S.B. 709 § 13)

Effective 5-15-84

Staff and administration expenses, limitation--certain institutions not to receive funds.

67.633. 1. No more than fifteen percent of the annual revenues of the commission shall be used for administrative or staffing expenses.

2. No funds raised through the imposition of a three and three-fourths percent room tax provided for in section [67.619](#) may be used to promote, fund, or contribute to the support of any institution receiving funds from taxes levied upon real and personal property under the provisions of chapter 184.

(L. 1984 S.B. 709 § 14)

Effective 5-15-84

Reports by commission, when--audit by certified public accountant,when, compensation.

[67.636](#). 1. Each regional cultural and performing arts development commission shall, before the second Monday in April, make an annual report to the chief executive officers and the governing bodies of the city and county, respectively, and to the general assembly stating the condition of the commission on the first day of January of that year, and the various sums of money received and distributed by it during the preceding calendar year.

2. Before the close of the first fiscal year of such commission, and at the close of every other fiscal year thereafter, the chief executives of the city and county, jointly, shall appoint one or more certified public accountants, who shall annually examine the books, accounts, and vouchers of the commission, and who shall make due report thereof to the chief executives and to the commission. The commission shall produce and submit to the accountants for examination all books, papers, documents, vouchers, and accounts of their office belonging or pertaining to the office, and shall in every way assist the accountants in their work. In the report to be made by the accountants they may make any recommendation they deem proper as to the business methods of the officers and employees. A reasonable compensation for the services of the accountants shall be paid by the commission.

(L. 1984 S.B. 709 § 15)

Effective 5-15-84

Definitions.

[67.638](#). As used in sections [67.638](#) to [67.645](#), the following terms mean:

(1) "City", a city with a population of three hundred fifty thousand or more inhabitants, located wholly or partially within a first class county with a charter form of government which does not adjoin a city not within a county or a charter city located in a first class county;

(2) "Convention and sports complex fund", the fund established by a county or city pursuant to the provisions of sections [67.638](#) to [67.645](#), for the purposes of developing, maintaining or operating within its jurisdiction, sports, convention, exhibition or trade facilities;

(3) "County", a first class county, other than a first class county with a charter form of government which adjoins a city not within a county;

(4) "Governing body", the county commission or other governing body charged with governing the county or the city council charged with governing the city.

(L. 1989 S.B. 295 & 312 § 1)

Convention and sports complex fund, certain cities and counties may establish, purpose.

[67.639](#). Each county and each city, as defined by section [67.638](#), is authorized to establish, by ordinance or order of the county or city governing body, a "Convention and Sports Complex Fund", for the purposes of developing, maintaining or operating within its jurisdiction, sports, convention, exhibition or trade facilities, which fund shall be separate from the general funds of such county or city, but which shall be subject to the provisions of the charter of such county or city.

(L. 1989 S.B. 295 & 312 § 2)

General assembly may make appropriations, conditions, limitations--matching funds required locally.

[67.641](#). 1. The general assembly may annually appropriate up to three million dollars from the state general revenue fund to each convention and sports complex fund created pursuant to section [67.639](#), provided that for an existing sports facility located in a first class county with a charter form of government which contains part of a city having a population of three hundred fifty thousand inhabitants or more or any city with a population greater than three hundred fifty thousand, located in more than one county, such county or city has entered into a contract or lease with a professional sports team affiliated with or franchised by the National Football League, the National Basketball Association, the National Hockey League, or the American League or the National League of Major League Baseball. No moneys shall be transferred pursuant to this section to the benefit of a sports complex for a county in any year unless each professional sports team which leases playing facilities within the county continue to lease the same playing facilities which were leased on August 28, 1989. Each convention and sports complex fund shall be administered by the county or city and used to carry out the provisions of sections [67.638](#) to [67.645](#).

2. Each city or county which has a convention and sports complex fund established pursuant to the laws of this state which administers a convention and sports complex fund, prior to receipt of any appropriations pursuant to this section shall enact or promulgate ordinances, or rules and regulations which provide, pursuant to the terms and provisions of section [70.859](#), for the purchase of goods and services and for construction of capital improvements for the sports complex. In no event shall more than three million dollars be transferred from the state to any one such convention and sports complex fund in any fiscal year pursuant to this section, and in no event shall any moneys be transferred from the state to any convention and sports complex fund for the planning, development, construction, maintenance or operation of any facility after June 30, 1999. Only one such transfer of state funds shall be made to any convention and sports complex fund after June 30, 1997, provided that any convention and sports complex fund which was appropriated state moneys prior to July 1, 1997, for the construction, maintenance or operation of a facility shall continue to receive state moneys, subject to appropriation.

3. This section shall not become effective unless and until the applicable county or the applicable city which has created a convention and sports complex fund has commenced paying into

the convention and sports complex fund amounts at a rate sufficient for the county or city to contribute the sum of three million dollars per calendar year, except that this section shall become effective with respect to any first class county not having a charter form of government on August 28, 1989, and with respect to any charter city located in a first class county not having a charter form of government at the time at which such county or city has commenced paying any moneys into its convention and sports complex fund. The appropriations made pursuant to subsection 1 of this section to any convention and sports complex fund shall not exceed the amounts contributed by the county or city to the fund. The county or city's proportional amount specified in this section may come from any source. Once the county or city has commenced paying such appropriate proportional amounts into its convention and sports complex fund, the county or city shall so notify the state treasurer and the director of revenue and, thereafter, subject to annual appropriation, transfers shall commence and continue each month pursuant to this section until such monthly transfers are made for thirty years. Moneys appropriated from general revenue shall not be expended until such first class charter county or a city located in such first class charter county has paid three million dollars into its fund, or until such first class county not having a charter form of government or until such charter city within a first class county not having a charter form of government has commenced payment of moneys into its fund.

(L. 1989 S.B. 295 & 312 § 3, A.L. 1996 H.B. 1237)

Law not to impair existing rights of political subdivisions.

[67.643](#). Nothing contained in sections [67.638](#) to [67.645](#) shall impair the powers of any county, municipality or other political subdivision to acquire, own, operate, develop or improve any facility of the type which it may be otherwise empowered to acquire, own, operate, develop or improve.

(L. 1989 S.B. 295 & 312 § 4)

Report to general assembly, when--biennial audit, required.

[67.645](#). The county or city shall, before the second Monday in April, make an annual report to the general assembly stating the condition of its convention and sports complex fund on the first day of January of that year, and the various sums of money received by the county or city into that fund and distributed by the county or city from that fund during the preceding calendar year, except that after the second year of operation and each year thereafter such report to the general assembly shall be made in January. The county or city shall employ a certified public accountant to conduct a biennial audit of all accounts and transactions of the convention and sports complex fund and may compensate such accountants out of the funds.

(L. 1989 S.B. 295 & 312 § 5)

Regional convention and sports complex authority established.

[67.650](#). In each city not within a county and in each first class county with a charter form of government which adjoins such city not within a county there is hereby established a joint "Regional Convention and Sports Complex Authority".

(L. 1988 H.B. 1144)

CROSS REFERENCE:

Sports complex authority, Jackson County, [64.920](#)

Definitions.

[67.651](#). As used in sections [67.650](#) to [67.658](#), the following terms mean:

- (1) "Authority", the regional convention and sports complex authority created in section [67.650](#);
- (2) "Bond", any bond, including refunding bonds, notes, interim certificates, debentures, or other obligations issued by an authority pursuant to section [67.653](#);
- (3) "Chief executive", the mayor of the city and the county executive of the county;
- (4) "City", a constitutional charter city not within a county;
- (5) "County", a constitutional charter county adjoining a constitutional charter city not within a county;
- (6) "Governing body", the board of aldermen charged with governing the city and the county council charged with governing the county;
- (7) "Multiple purposes", all purposes for which a building operated by the authority can legally be used, including multiple sports;
- (8) "Transient guest", a person who occupies a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

(L. 1988 H.B. 1144, A.L. 1991 S.B. 373)

Commissioners to be appointed--qualifications--terms--vacancies--officer's and employee's compensation--expenses--disqualified from voting on issue, when.

[67.652](#). 1. The authority shall consist of up to eleven commissioners who shall be qualified voters of the state of Missouri and residents of either the city or the county. The commissioners first appointed shall be appointed as follows:

- (1) Up to three commissioners who shall be residents of the city may be appointed by the chief executive of the city with the advice and consent of the board of aldermen;
- (2) Up to three commissioners who shall be residents of the county may be appointed by the chief executive of the county with the advice and consent of the county council; and
- (3) Up to five commissioners one of whom shall be the chairman, two of whom shall be a resident of the city, two of whom shall be a resident of the county and one of whom shall be a resident of the city, the county or a county contiguous to the county, may be appointed by the governor with the advice and consent of the senate. The governor shall appoint one of the commissioners to be the chairman of the authority. Of the commissioners appointed by the chief

executive of the city, no more than two shall be of the same political party, of the commissioners appointed by the chief executive of the county, no more than two shall be of the same political party and of the commissioners appointed by the governor, no more than three shall be of the same political party. In addition, no elective or appointed official of the state of Missouri or of any political subdivision thereof shall be a commissioner of the authority. Upon the appointment of eight commissioners as above provided, the authority shall be deemed to be duly constituted and shall be authorized to commence operations as provided in sections [67.650](#) to [67.658](#); but, after the authority is duly constituted nothing herein shall prohibit the appointment of additional commissioners up to the limits and in the manner provided in this section.

2. The commissioners shall serve for terms of six years, except that of the first such commissioners appointed, the first person, if any, appointed by the governor, the chief executive of the city and the chief executive of the county, respectively, shall serve for terms of two years, the next two persons, if any, appointed by the governor, and the next person, if any, appointed by the chief executive of the city and the chief executive of the county, respectively, shall serve for terms of four years, and the final persons, if any, appointed by the governor, the chief executive of the city and the chief executive of the county, respectively, shall serve for terms of six years. Each commissioner shall hold office until his successor has been appointed and qualified. No more than six commissioners of the authority shall be of the same political party.

3. In the event a vacancy exists or in the event a commissioner's term expires, a successor commissioner shall be appointed by whomever appointed the commissioner who initially held the vacant position and if no person is so selected within sixty days of the creation of the vacancy, the unexpired term of such commissioner may be filled by a majority vote of the remainder of the commissioners, provided that such successor commissioner shall meet the requirements set forth in subdivision (3) of subsection 1 above. Commissioners appointed to fill unexpired terms shall only serve until such unexpired term expires. Pending any such appointment to fill any vacancy, the remaining commissioners may conduct authority business.

4. The authority shall elect from its number a chairman and may appoint such officers and employ such employees as it may require for the performance of its duties, and may fix and determine their qualifications, duties and compensation. No action of the authority shall be binding unless taken at a meeting at which at least a majority of the commissioners then appointed vote in favor of such action. The commissioners shall be reimbursed by the authority for the actual and necessary expenses incurred in the performance of their duties.

5. In the event any of the state of Missouri, the city or the county fails to make any appropriation or to pay any rents, fees or charges provided in any contract, agreement lease or sublease between the authority and one or more of the state of Missouri, the city and the county, the commissioners, if any, appointed by the governor, if the state of Missouri has failed to make such appropriation or to pay such rents, fees or charges, and the commissioners, if any, appointed by the chief executive of the city or county, if the city or county, as applicable, has failed to make such appropriation or to pay such rents, fees or charges, shall be disqualified from voting on any matter, action or resolution to come before the authority, and from participating in any of the business of the authority, so long as any such failure continues. If less than a majority of the commissioners then appointed are thereby

qualified to vote, the commissioners that remain qualified to vote shall constitute a quorum and any action of the authority which is approved by a majority of such qualified commissioners, shall be binding upon the authority.

(L. 1988 H.B. 1144, A.L. 1989 S.B. 295 & 312)

Commission's powers and duties--bond issuesauthorized--rate--sales--refunding--exemption from income tax.

[67.653](#). 1. The authority shall have the following powers:

(1) To acquire by gift, bequest, purchase, lease or sublease from public or private sources and to plan, construct, operate and maintain, or to lease or sublease to or from others for construction, operation and maintenance, convention centers, sports stadiums, field houses, indoor and outdoor convention, recreational, and entertainment facilities and centers, playing fields, parking facilities and other suitable concessions, and all things incidental or necessary to a complex suitable for all types of convention, entertainment and meeting activities and for all types of sports and recreation, either professional or amateur, commercial or private, either upon, above or below the ground, except that no such stadium, complex or facility shall be used, in any fashion, for the purpose of horse racing or dog racing, and any stadium, complex or facility newly constructed by the authority shall be suitable for multiple purposes and designed and constructed to meet National Football League franchise standards and shall be located adjacent to an existing convention facility;

(2) To adopt bylaws for the regulation of its affairs and the conduct of its business;

(3) To maintain an office, and to conduct its meetings at such place or places in the city or in the county as it may designate;

(4) To charge and collect fees and rents for use of the facilities owned or operated by it or leased or subleased from or to others and to deposit any funds received under the provisions of sections [67.650](#) to [67.658](#) in a savings or checking account in a bank, credit union, or savings and loan association in this state;

(5) To adopt a common seal;

(6) To contract and to be contracted with, including, but without limitation, the authority to enter into contracts with cities, counties and other political subdivisions and public agencies under sections [70.210](#) to [70.325](#), and otherwise, and to enter into contracts with other entities, in connection with the acquisition by gift, bequest, purchase, lease or sublease and in connection with the planning, construction, financing, leasing, subleasing, operation and maintenance of any convention or sports facility and for any other lawful purpose, and to sue and to be sued;

(7) To receive for its lawful activities any rentals, contributions or moneys appropriated or otherwise designated for payment to the authority by municipalities, counties, state or other political subdivisions or public agencies or by the federal government or any agency or officer thereof or from any other source;

(8) To disburse funds for its lawful activities and fix salaries and wages of its officers and employees;

(9) To invest any of the authority's funds in such types of investments as shall be determined by a resolution adopted by the commissioners of the authority;

(10) To borrow money for the acquisition, planning, construction, equipping, operation, maintenance, repair, extension and improvement of any facility, or any part or parts thereof, which it has the power to own, lease or operate, and for any other proper corporate purpose, and to issue negotiable notes, bonds, or other instruments in writing as evidence of sums borrowed, as hereinafter provided in this section:

(a) Bonds issued hereunder shall be issued pursuant to a resolution adopted by the commissioners of the authority which shall set out the estimated cost to the authority of the proposed facility or facilities, and shall further set out the amount of bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection therewith. Any such bonds may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution;

(b) Notwithstanding the provisions of section [108.170](#), such bonds shall bear interest at such rate or rates determined by the authority and shall mature within a period not exceeding fifty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount thereof. Bonds issued by the authority shall possess all of the qualities of negotiable instruments under the laws of this state;

(c) Such bonds may be payable to bearer, may be registered or coupon bonds and if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing the same, which resolution may also provide for the exchange of registered and coupon bonds. Such bonds and any coupons attached thereto shall be signed in such manner and by such officers of the authority as may be provided for by the resolution authorizing the same. The authority may provide for the replacement of any bond which shall become mutilated, destroyed or lost;

(d) Bonds issued by the authority shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the general funds of the authority, including rents, revenues, receipts and income derived and to be derived for the use of any facility or combination of facilities, or any part or parts thereof, acquired, constructed, improved or extended in whole or in part from the proceeds of such bonds, including but not limited to convention center and stadium rentals, concessions, parking facilities and from funds derived from any other facilities or part or parts thereof, owned or operated by the authority, all or any part of which rents, revenues, receipts and income the authority is authorized to pledge for the payment of said principal, interest, and redemption premium, if any, except that direct appropriations of tax revenues received by the authority pursuant to sections [67.656](#) and [67.657](#) or otherwise, other than appropriations for the payment of rent, shall not be pledged for the payment of such bonds. Neither the commissioners of

the authority nor any person executing its bonds shall be personally liable on such bonds by reason of the issuance thereof. Bonds issued under the provisions of sections [67.653](#) to [67.655](#) shall not constitute a debt, liability, or obligation of this state, or any political subdivision of this state, nor shall any such obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the authority. The issuance of bonds under sections [67.653](#) to [67.655](#) shall not, directly, indirectly, or contingently, obligate the state of Missouri or any political subdivision thereof, or the authority, to levy any form of taxation therefor or to make any appropriation for their payment. Each obligation or bond issued under sections [67.653](#) to [67.655](#) shall contain on the face thereof a statement to the effect that the authority shall not be obligated to pay the same nor the interest on such bond, except from the revenues received by the authority or assets of the authority lawfully pledged therefor, and that neither the faith and credit nor the taxing power of this state or of any political subdivision of this state is pledged to the payment of the principal of or the interest on such obligation or bond. Bonds issued pursuant to this section may be further secured by a mortgage, deed of trust, trust agreement, pledge agreement, assignment or security agreement upon the rents, revenues, receipts and income herein referred to or any part thereof, or upon any leasehold interest or other property owned by the authority, or any part thereof, whether then owned or thereafter acquired, except that direct appropriations of tax revenues received by the authority pursuant to sections [67.656](#) and [67.657](#) or otherwise, other than appropriations for the payment of rent, shall not secure such bonds. The proceeds of such bonds shall be disbursed in such manner and under such restrictions as the authority may provide in the resolution authorizing the issuance of such bonds or in any such mortgage, deed of trust, trust agreement, pledge agreement or security agreement;

(e) The authority shall fix and maintain rates and rentals and make and collect charges for the use and services of its interest in the facility or facilities or any part thereof owned or operated by the authority which shall be sufficient to pay the cost of operation and maintenance thereof, to pay the principal of and interest on any such bonds payable from such rates, rentals and charges and to provide funds sufficient to meet all requirements of the resolution by which such bonds have been issued;

(f) The resolution authorizing the issuance of any such bonds may provide for the allocation of rents, revenues, receipts and income derived and to be derived by the authority from the use of any facility or part thereof, and of the proceeds received pursuant to sections [67.656](#) and [67.657](#), into such separate accounts as shall be deemed to be advisable to assure the proper operation and maintenance of any facility or part thereof and the prompt payment of any bonds issued to finance all or any part of the costs thereof. Such accounts may include reserve accounts necessary for the proper operation and maintenance of any such facility or any part thereof, and for the payment of any such bonds. Such resolution may include such other covenants and agreements by the authority as in its judgment are advisable or necessary properly to secure the payment of such bonds;

(g) The authority may issue negotiable refunding bonds for the purpose of refunding, extending or unifying the whole or any part of such bonds then outstanding, or any bonds, notes or other obligations issued by any other public agency, public body or political subdivision in connection with any facilities to be acquired, leased or subleased by the authority, which refunding bonds shall not

exceed the amount necessary to refund the principal of the outstanding bonds to be refunded and the accrued interest thereon to the date of such refunding, together with any redemption premium, amounts necessary to establish reserve and escrow funds and all costs and expenses incurred in connection with the refunding. The authority may provide for the payment of interest on such refunding bonds at a rate in excess of the bonds to be refunded;

(h) In case any of the commissioners or officers of the authority whose signatures appear on any bonds or coupons shall cease to be such commissioners or officers before the delivery of such bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes, the same as if such commissioners or officers had remained in office until such delivery;

(i) The authority is hereby declared to be performing a public function and bonds of the authority are declared to be issued for an essential public and governmental purpose and, accordingly, interest thereon and income therefrom shall be exempt from income taxation by the state of Missouri;

(11) To condemn any and all rights or property of any kind or character, necessary for the purposes of the authority, in the manner provided in chapter 523, except that no property now or hereafter vested in or held by the state, the county or the city shall be taken by the authority without the authorization or consent of such party; provided however, that the authority shall provide relocation benefits to all individuals and businesses, occupying said property, in the same manner as such relocation benefits are provided pursuant to the federal Relocation Assistance Act;

(12) To perform all other necessary and incidental functions, and to exercise such additional powers as shall be conferred by the general assembly or by act of Congress.

2. The authority shall proceed to carry out its duties, functions and powers in accordance with sections [67.650](#) to [67.658](#), and the authority is vested with all necessary and appropriate powers not inconsistent with the constitution or the laws of the United States to effectuate the same, except the power to levy taxes or assessments. In no event shall the state be liable for any deficiency or indebtedness incurred by the authority.

3. The authority shall grant or award at least fifteen percent of all contracts, employment opportunities, professional services and all other special contracts to persons who are members of a racial minority group, as defined in section [37.013](#)*.

4. The authority and any city, county, other political subdivision or public agency obtaining funds pursuant to the provisions of this chapter shall be subject to the provisions of sections [34.073](#) and [34.076](#).

(L. 1988 H.B. 1144, A.L. 1989 S.B. 295 & 312)

*Statutory reference to section 33.750 changed to section [37.013](#) to comply with section [3.060](#).

Investment in bond issues, by whom, authority.

[67.654](#). The bonds of the authority are securities in which all public officers and bodies of this state and all municipalities and municipal subdivisions, all insurance companies and associations

and other persons carrying on an insurance business, all banks, trust companies, savings associations, savings and loan associations, investment companies, all administrators, guardians, executors, trustees, and other fiduciaries, and all other persons whatsoever who are now or may hereafter be authorized to invest in bonds or other obligations of the state, may properly and legally invest funds, including capital, in their control or belonging to them.

(L. 1988 H.B. 1144)

Tax exemption for property and income of authority.

[67.655](#). The income of the authority and all properties at any time owned by the authority shall be exempt from all taxation in the state of Missouri. For the purposes of section 409.402, all bonds issued by the authority shall be deemed to be securities issued by a public instrumentality of the state of Missouri.

(L. 1988 H.B. 1144)

Regional convention and sports complex fund established--lapse to general revenue prohibited--funding, where.

[67.656](#). 1. A "Regional Convention and Sports Complex Fund", is hereby created. The regional convention and sports complex fund shall be administered by the authority and used to carry out the provisions of sections [67.650](#) to [67.658](#). The provisions of section [33.080](#) to the contrary notwithstanding, all moneys in the fund created by this section shall not be transferred and placed to the credit of the general revenue fund at the end of each biennium.

2. The regional convention and sports complex fund shall be funded with any rents, fees or charges received by the authority pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of section [67.657](#). If the amounts received by the authority and deposited in the regional convention and sports complex fund are insufficient to discharge the obligations incurred in connection with the financing of any facility, the user, tenant or lessee that secured a letter of credit, policy of insurance or guaranty securing payment of any bonds or other indebtedness issued by the authority to fund the construction of such facility, shall deposit such shortfall in the regional convention and sports complex fund at such time or times as are necessary to discharge the authority's obligations.

(L. 1988 H.B. 1144, A.L. 1989 S.B. 295 & 312)

Powers of authority, city or county--tax on sales or charges for hotels, voter approval, rate--ballot form--collection of tax--uses of revenue, excess revenue--alternative tax in lieu of license fee, ballot form, collection of tax--uses of revenue.

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

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

3. The state of Missouri or any agency, department or instrumentality thereof and the county, the city, or any political subdivision, public agency or public body, or any combination thereof pursuant to sections [70.210](#) to [70.325](#), or otherwise, are authorized to enter into contracts, agreements, leases and subleases with each other, the authority and others to acquire, sell, convey, lease, sublease, own, operate, finance, develop or improve, or any combination thereof, any facility of the type the authority is given the right to construct, own, operate, develop or improve, including without limitation to agree to pay rents or other fees or charges, subject to annual appropriations, and to mortgage, pledge, assign, convey, or grant security in any interest which any such entity may have in such facility.

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

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

☐ YES ☐ NO

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

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

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

(2) The governing body of the county 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 4 of this section. In the event the governing body enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 4 of 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 such additional tax. The tax 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 not less than one percent nor more than three percent for cost of collection and shall transfer all other moneys collected for such tax to the county for deposit in the county convention and recreation trust fund.

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

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

8. In addition to any other tax imposed by law, and notwithstanding the provisions of subdivision (1) of subsection 5 of section [67.619](#) to the contrary, the governing body of the city may repeal a present two-dollar license fee per occupied room levied in such city on hotels and motels and submit to the voters of the city a tax not to exceed three and one-half percent on the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and motels situated within the city involved, and doing business within such city for the purposes of funding debt service, lease payments or other expenses of an existing convention center, including any southern expansion thereof, of such city, a regional convention and sports complex authority or a regional convention and visitors commission or any combination thereof as herein provided. If the governing body so orders, the election officials of the city shall submit a proposition to the voters of such city at the next statewide or citywide election or at a special election called for that purpose, such special election to be held at the expense of the city. Such proposition shall be submitted to the voters in substantially the following form at such election:

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

☐ YES ☐ NO

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

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

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

(2) The governing body of 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 8 of this section. In the event the governing body enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of 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 such additional tax. The tax 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 not less than one percent nor more than three percent for cost of collection and shall transfer all other moneys collected for such tax to the city for deposit in the convention and sports facility trust fund.

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

(L. 1988 H.B. 1144, A.L. 1989 S.B. 295 & 312, A.L. 1991 S.B. 373)

Report by authority, contents, when--audit of accounts by independent accountants, when.

[67.658](#). 1. The authority shall, before the second Monday in April, make an annual report to the chief executives and governing bodies of the city and county, respectively, and to the general assembly stating the condition of the authority on the first day of January of that year, and the various sums of money received and distributed by it during the preceding calendar year, except that after the second year of operation and each year thereafter, such report to the general assembly shall be made in January. The authority shall employ an independent firm of accountants to conduct a biennial audit of all accounts and transactions of the authority.

2. In the nominating and appointment process of sections [67.650](#) to [67.658](#), those persons nominating and appointing as well as those confirming appointments shall be bound by the spirit of subsection 2 of section [213.020](#).

(L. 1988 H.B. 1144)

Greater St. Louis sports authority created--commissioners' qualifications--chairman, how appointed--actions binding when--terms--vacancies.

[67.660](#). 1. There is hereby created an authority to be known as the "Greater St. Louis Sports Authority", which shall consist of eight commissioners who shall be qualified voters of the state of Missouri, one of whom shall be the director of the department of economic development or his or her designee. The mayor of any city not within a county shall submit a panel of five names of residents of that city to the governor, who shall then select two names from such panel. The county executive of any county of the first classification with a population of nine hundred thousand or more shall submit a panel of five names of residents of that county to the governor, who shall then select two names from such panel. The county executive of any county of the first classification with a population of at least two hundred ten thousand but not more than three hundred thousand, the presiding commissioner of any county of the first classification with a population of at least eighty thousand but not more than eighty-three thousand, and the presiding commissioner of any county of the first classification with a population of at least one hundred seventy thousand but not more than two hundred thousand shall each submit a list of two names of residents from his or her county to the governor, who shall then select one name each from those counties. Of the persons selected by the governor, no more than four shall be from any one political party. The director of the department of economic development or his or her designee and the persons named by the governor shall constitute the commissioners of the authority. Other than the director of the department of economic development or his or her designee, no elective or appointed official of the state of Missouri or any political subdivision shall be a commissioner of the authority. Panel submissions shall be made as soon as practicable after December 23, 1997. The governor shall select the commissioners of the authority within thirty days after all panel submissions have been made.

2. The governor shall select from the eight commissioners of the authority a chairperson. No action shall be binding unless taken at a meeting at which at least five commissioners are present and unless a majority of the commissioners of the authority shall vote in favor thereof.

3. Except for the director of the department of economic development or his or her designee, the commissioners shall hold office for terms of five years, or for the unexpired terms of their predecessors. Each commissioner shall hold office until his or her successor has been appointed and qualified.

4. In the event a vacancy exists, the governor shall appoint a replacement from the same area as specified in subsection 1 of this section in which the commissioner who created the vacancy resided. All vacancies shall be filled within thirty days from the date thereof.

5. No compensation shall be payable to the commissioners by the authority.

(L. 1997 2d Ex. Sess. S.B. 1 § 5)

Effective 12-23-97

Authorities' duties--annual report due when--no public revenue authorized.

67.661. 1. The duties of the authority created in section 67.660 shall include, but are not limited to, the study and review of all current major sports leagues, clubs or franchises operating in any city not within a county and the analysis of possibilities for future growth and expansion of existing and new major sports leagues, clubs or franchises in that city and surrounding areas. Unless and until otherwise provided, the authority shall make an annual report, due by December first of every year, to the governor, the president pro tem of the senate, the speaker of the house of representatives and the director of the department of economic development, setting forth in detail the authority's findings and recommendations.

2. No use of public revenue is authorized by sections 67.660 to 67.661.

(L. 1997 2d Ex. Sess. S.B. 1 §§ 6, 7)

Effective 12-23-97

Limitations on applicability

67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed or collected by any municipality, any county, or any local taxing entity on or related to any transient accommodations, whether imposed as a hotel tax, occupancy tax, or otherwise, shall apply solely to amounts actually received by the operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the public. Under no circumstances shall a travel agent or intermediary be deemed an operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the public unless such travel agent or intermediary actually operates such a facility. This section shall not apply if the purchaser of such rooms is an entity which is exempt from payment of such tax. This section is intended to clarify that taxes imposed as a hotel tax, occupancy tax, or otherwise shall apply solely to amounts received by operators, as enacted in the statutes authorizing such taxes.

(L. 2010 H.B. 1442 § 1)

Tourism taxes, collection, distribution and administration.

[67.663](#). All local sales taxes or gross receipts taxes adopted for the purpose, in whole or in part, for providing revenues for the promotion of tourism, other than those collected by the department of revenue pursuant to other provisions of law, shall be collected, administered and distributed pursuant to procedures provided for or authorized by the applicable statutory or charter authorization for such tax and any other applicable provisions of law. If any tax, interest or penalty is due under any such statutory or charter authorization to which this section applies, the political subdivision, in addition to remedies provided under any other applicable provisions of law or charter provision, may make an assessment of the amount due; the remedies and collection procedures provided with respect to the collection of sales taxes under sections [144.380](#), [144.390](#), [144.400](#), [144.410](#), [144.425](#) and [144.427](#) may be used by the political subdivision and officials authorized to collect such taxes, interest and penalties and such political subdivision, officials and counsel representing them are authorized to proceed in the same manner in which the director of revenue and the attorney general are authorized to act under said sections with respect to sales taxes; and an assessment by a political subdivision pursuant to the authority granted in this section shall have the same effect and be considered as a final assessment under the aforementioned sections.

(L. 1997 2d Ex. Sess. H.B. 3 § 1)

Effective 9-15-97

Limitations on imposition of tourism taxes.

[67.664](#). If a county, municipality or other political subdivision imposes a local sales tax or a local gross receipts tax for the purpose of promoting tourism under any other statutory or charter authorization, such county, municipality or other political subdivision shall not impose any tax authorized pursuant to the provisions of section [67.1000](#), [67.1150](#), [67.1170](#), [67.1177](#), [67.1360](#), [67.1362](#) or [67.1364](#), or section [94.870](#). No city or county which is within an area within which a tax is imposed pursuant to section [67.601](#) to [67.626](#), shall itself impose any tax which is authorized under any of the provisions of sections [67.1000](#), [67.1150](#), [67.1170](#), [67.1177](#), [67.1360](#), [67.1362](#) or [67.1364](#).

(L. 1997 2d Ex. Sess. H.B. 3 § 2)

Effective 9-15-97

Tourism tax may be levied by certain lakefront counties, rate--tourism fund created--use of revenues--tourism committee, appointment, terms, duties--transient guest defined--refunds and penalties.

[67.665](#). 1. The county commission of any county bordering on a lake having at least one hundred and ten miles of shoreline may levy a tax not to exceed three percent on the amount of sales, rents or charges for all sleeping rooms paid by the transient guests of hotels, motels, condominiums and space rented campgrounds and houseboats situated within such county. The tax

shall be known as a "tourism tax" and shall be deposited by the county treasurer in a separate fund to be known as the "Tourism Fund". The county commission shall appropriate from the tourism fund.

2. The person, firm or corporation, subject to any tax imposed pursuant to sections [67.665](#) and [67.667](#) shall collect the tax from the transient guests, and each such transient guest shall pay the amount of the tax due to the person, firm or corporation required to collect the tax.

3. The tax imposed pursuant to the provisions of sections [67.665](#) and [67.667](#) shall be in addition to any and all other taxes and licenses.

4. The revenues received from any tax imposed under the provisions of sections [67.665](#) and [67.667](#) shall be used exclusively for the general area advertising and promotion of tourism business for the region from which it is collected but shall not be spent for specific areas within the county or counties comprising such region.

5. The governing body of a county levying a tax under the provisions of sections [67.665](#) and [67.667](#) shall appoint a tourism committee comprised of five persons, a majority of whom are engaged in the hotel or motel business in the county. Of the members first appointed, two shall serve for a term of three years, two shall serve for a term of two years, and one shall serve for a term of one year. Their successors shall serve for a term of three years, and may serve for more than one term. The members shall serve without compensation.

6. The tourism committee of any county shall allocate funds concerning programs and expenditures to promote conventions and tourism in the county, and may contract with any public or private agency, individual, partnership, association, or corporation for the furnishing of services and supplies for such activities. As used in this section, "transient guests" means a person or persons who, for a charge, occupy a room or rooms in a hotel, motel, condominium, houseboats or space at campgrounds for thirty-one days or less during any calendar quarter. The county commission shall permit the person required to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. All refunds and penalties as provided in sections [144.010](#) to [144.510](#) are hereby made applicable to violation of this section.

(L. 1982 S.B. 711 § 10)

Effective 5-20-82

Adoption of tourism tax, procedure--ballot form.

[67.667](#). The governing body of any county described in section [67.665](#) may, by adopting an order, impose the tourism tax; provided, however, that no order enacted pursuant to the authority granted by the provisions of section [67.665](#) 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 the tourism tax. The ballot of submission shall contain, but not be limited to, the following language:

[] For the tourism tax

[] Against the tourism 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 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 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, and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1982 S.B. 711 § 11)

Effective 5-20-82

Additional fee for short-term rentals of motor vehicles, check-off box provided (Platte County).

67.669. 1. Any county of the first classification without a charter form of government with a population of more than fifty-seven thousand inhabitants but less than sixty thousand inhabitants may, by ordinance or order of the governing body of the county and approved by the majority of the qualified voters of the county, require each contract covering the rental of a motor vehicle which is rented within such county on a short-term basis to provide a box which the renter may use to indicate that a one dollar fee may be added to the contract. For purposes of this section "short-term" shall mean a rental contract of less than one month. The fee shall be collected by any business located in such county which rents motor vehicles on a short-term basis upon payment of the contract by the customer.

2. The county collector of such county may provide for collection of such fee on forms provided by the county collector. Failure to collect and remit such fees by any business located in such county which rents motor vehicles on a short-term basis shall be subject to a penalty of five percent per month together with interest as determined by section 32.065.

3. All revenues collected from the imposition of the fee as authorized by this section shall be used solely for tourism purposes within such county.

(L. 2001 S.B. 323 & 230 § 1)

Tourism sales tax may be imposed by certain counties--election--ballot form--tax rate--effective when.

67.671. 1. The governing body of any county, except first class counties other than first class counties without charter form of government not adjoining any other first class county unless such first class county contains part of a city with a population over four hundred and fifty thousand, and except as otherwise provided in subsection 4 or subsection 7 of this section may, by a majority vote, impose a tourism sales tax throughout or in any portion of the county for the promotion of tourism as provided in this act*, but such tax shall not become effective unless the governing body of the county

submits to the voters of the county, at a public election, a proposal to authorize the county to impose a tax under the provisions of sections [67.671](#) to [67.685](#).

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

Shall the county of (Insert the name of the county) impose a tourism sales tax of (Insert rate of percent) percent in certain areas of the county?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax 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 [67.671](#) to [67.685](#), 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, and such proposal is approved by a majority of the qualified voters voting thereon.

3. Except as otherwise provided in subsection 4 or subsection 7 of this section, the tourism tax may be imposed at a rate of not more than seven-eighths of one percent on the receipts from the sale at retail of certain tangible personal property or taxable services within that part of the county for which such tax has been adopted, as specified in section [67.674](#).

4. The governing body of any third class county which adjoins the Mississippi River and which also adjoins one or more first class counties without a charter form of government and which has a population of not more than sixteen thousand inhabitants according to the 1980 decennial census may, by a majority vote, impose:

(1) A tourism sales tax on the sale of all food and beverages sold for consumption on the premises of all restaurants, bars, taverns, or other establishments which are primarily used to provide food and beverage services;

(2) A tourism sales tax upon the rent or lease charges paid by transient guests of hotels, motels, condominiums, houseboats, and space rented in campgrounds;

(3) Or both.

The tax may be imposed throughout or in any portion of the county for the promotion of tourism as provided in sections [67.671](#) to [67.685](#) but such tax shall not become effective unless the governing body of the county submits to the voters of the county, at a public election, a proposal to authorize the county to impose the tax.

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

Shall the county of (Insert name of county) impose a tourism sales tax of (Insert rate of percent) percent on the sale or rental of (Insert type of property or service) in certain areas of the county?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax 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 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, and such proposal is approved by a majority of the qualified voters voting thereon. The tourism tax may be imposed at a rate of not more than two percent on the receipts from the sale or rental at retail of certain tangible personal property or taxable services as provided in this subsection within that part of the county for which such tax has been adopted.

6. Within ten days after a vote in favor of the adoption of a tourism sales tax by the voters of any such county, the governing body of the county shall make its order imposing the tax. The tax shall become effective on the first day of the first calendar quarter after such order is made; provided that in any first class county with a population of at least eighty thousand but less than one hundred thousand, the tax shall become effective on the first day of the first month which begins more than thirty days after such order is made, and such tax shall be collected by the department of revenue in the same manner as prescribed in section [32.087](#), except as otherwise provided in this section.

7. In any county which has any part of a Corps of Engineers lake with a shoreline of at least eight hundred miles and not exceeding a shoreline of nine hundred miles, the tourism tax may be imposed at a rate of not more than two percent on the receipts from the sale at retail of certain tangible personal property or taxable services, subject to tax pursuant to chapter 144, within that portion of the county for which such tax has been adopted. All areas in such county imposing a tourism tax eligible to do so under the provisions of this section shall be contiguous with all other areas which adopt the tax.

8. All tourism sales tax collected pursuant to subsection 7 of this section shall be collected** and administered by the county collector as provided in section [67.680](#) and deposited in the "County Advertising and Tourism Sales Tax Trust Fund" created in such section.

(L. 1985 H.B. 129 § 1 subsecs. 1 to 4, A.L. 1988 H.B. 1607, A.L. 1993 S.B. 348, A.L. 1997 S.B. 21)

Effective 7-7-97

*"This act" (S.B. 21, 1997) contained numerous sections. Consult Disposition of Sections table for a definitive listing.

**Word "collect" appears in original rolls.

Retailer in area to add tax to purchase price--collection to be based on bracket system.

[67.672](#). 1. In the area of each county in which a tourism sales tax has been imposed in the manner provided by sections [67.671](#) to [67.685](#), every retailer within such area, except as otherwise limited in subsection 4 of section [67.671](#), but including those located partially within the area, shall add the tax imposed by the provisions of this act* to his sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

2. In counties imposing a tax under the provisions of sections [67.671](#) to [67.685](#), in order to permit sellers required to collect and report the tourism sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body may authorize the use of a bracket system similar to that authorized by the provisions of section [144.285](#) and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.

(L. 1985 H.B. 129 § 1 subsecs. 5, 6, A.L. 1988 H.B. 1607)

*"This act" (H.B. 1607, 1988) contained numerous sections. Consult Disposition of Sections table for a definitive listing.

Repeal of tax, procedure, ballot form--effective when.

[67.673](#). The governing body of any county which has adopted a tourism sales tax pursuant to sections [67.671](#) to [67.685](#) may submit the question of repeal of the tax to the voters at any primary or general election. The ballot of submission shall be in substantially the following form:

Shall the county of (Insert name of county) repeal the tourism sales tax of (Insert rate of percent) percent in effect in certain areas of the county?

☐ YES ☐ NO

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

(L. 1985 H.B. 129 § 1 subsec. 7)

Additional tax imposed on goods subject to tourism sales tax, computation--report to county collector or to director of revenue, when.

[67.674](#). The order imposing the tourism sales tax under the provisions of sections [67.671](#) to [67.685](#) shall impose upon all sellers within the area wherein the tax is to be paid an additional tax on all goods subject to tax included in chapter 144 except as otherwise limited in subsection 4 of section [67.671](#). The amount reported and returned by the seller shall be computed on the basis of the tax imposed by the order as authorized by sections [67.671](#) to [67.685](#). The seller shall report and return the amount so computed to the county collector unless the tax is imposed on all sales within the entire county that are subject to taxation under the provisions of sections [144.010](#) to [144.525](#), in which case the seller shall report the amount so computed to the director of revenue.

(L. 1985 H.B. 129 § 2, A.L. 1988 H.B. 1607, A.L. 1993 S.B. 348)

Effective 3-10-93

Collection of tourism tax, duties of county collector or director of revenue, when.

67.676. 1. On and after the effective date of any tax imposed in certain areas of a county under the provisions of sections 67.671 to 67.685, the county collector shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the county collector shall collect the additional tax authorized by the provisions of sections 67.671 to 67.685. The tax imposed in certain areas of a county under sections 67.671 to 67.685 shall be collected and reported upon such forms as may be prescribed by the county collector.

2. On or after the effective date of any tax imposed throughout a county under the provisions of sections 67.671 to 67.685, the county collector shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the county collector shall collect the additional tax authorized by the provisions of sections 67.671 to 67.685, unless the tax is imposed on all sales within the entire county that are subject to taxation under the provisions of sections 144.010 to 144.525, in which case the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and all provisions of sections 32.085 and 32.087 shall apply to the tax so imposed, the provisions of sections 67.671 to 67.685 to the contrary notwithstanding. If the director of revenue is responsible for collection of the tax, an amount not to exceed one percent shall be retained by the director of revenue for deposit in the general revenue fund to offset the costs of collection. Any other tax imposed throughout a county under sections 67.671 to 67.685 shall be collected and reported upon such forms as may be prescribed by the county collector.

(L. 1985 H.B. 129 § 3, A.L. 1993 S.B. 348)

Effective 3-10-93

Collection provisions--exemptions--discounts--penalties--sale deemed consummated, where.

67.678. 1. The following provisions shall govern the collection of the tax imposed by the provisions of sections 67.671 to 67.685:

(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 the provisions of sections 67.671 to 67.685, except as modified in sections 67.671 to 67.685;

(2) All exemptions granted to agencies of government, organizations, and persons 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 67.671 to 67.685.

2. 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 67.671 to 67.685, 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 67.671 to 67.685.

3. All discounts allowed the retailer under the provisions of the state sales tax law for the collection of and for payment of taxes under that act are hereby allowed and made applicable to any taxes collected under the provisions of sections [67.671](#) to [67.685](#).

4. The penalties provided in sections [32.057](#) and [144.010](#) to [144.510](#) for a violation of those acts are hereby made applicable to violations of the provisions of sections [67.671](#) to [67.685](#).

5. For the purposes of the tourism sales tax imposed by an order pursuant to sections [67.671](#) to [67.685](#), all retail sales shall be deemed to be consummated at the place of business of the retailer.

(L. 1985 H.B. 129 § 4)

Cost of collection--fund established--county treasurer's duties--bonding requirements--annual audit--abolishing tax, effect on fund.

[67.680](#). 1. All tourism sales taxes under sections [67.671](#) to [67.685](#) * collected by the county collector, less one percent for cost of collection which shall be deposited in the county's general revenue fund after payment of premiums for surety bonds required by subsection 4 of this section, shall be deposited with the county treasurer in a special trust fund, which is hereby created, to be known as the "County Advertising and Tourism Promotion Trust Fund". The moneys in the county advertising and tourism promotion trust fund shall be deemed to be dedicated county funds and shall not be commingled with any other funds of the county. The county treasurer shall keep accurate records of the amount of money in the trust fund and the records shall be open to the inspection of officers of the county, the state and the public.

2. The county treasurer may make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made. If the county abolishes the tax in any area, the county collector may retain, in the trust fund, for a period of one year, two percent of the amount collected from such area to cover possible refunds or overpayments of the tax within such area. After one year has elapsed after the effective date of abolition of the tax in such area, the county treasurer shall close the account of that area.

3. The county treasurer shall annually report on his management of the trust fund and administration of such tourism sales taxes. He shall provide the governing body of the county with a detailed accounting of the source of all funds received by him for the county. Notwithstanding any other provisions of law, the state auditor shall annually audit the trust fund.

4. The county collector and the county treasurer and any of their deputies, assistants and employees, who shall have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into their hands under the provisions of sections [67.671](#) to [67.685](#) shall enter additional surety bonds, payable to the counties in whose behalf such funds have been collected under the provisions of sections [67.671](#) to [67.685](#), as may be required by the governing body of their respective counties. The cost of the premium for the additional surety bonds shall be paid from the county advertising and tourism promotion trust fund.

(L. 1985 H.B. 129 § 5)

*Words "shall be" appear here in original rolls.

Delinquencies--limitation for bringing suit--prosecutor may bring action.

67.681. In any county or area of a county where the tourism sales tax has been imposed, if any person is delinquent in the payment of the amount required to be paid by him under the provisions of sections 67.671 to 67.685 or in the event a determination has been made against him for taxes and penalty under the provisions of sections 67.671 to 67.685, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.510. If the county collector determines that suit must be filed against any person for the collection of delinquent taxes due any area of the county under sections 67.671 to 67.685, he shall refer the case to the county prosecuting attorney. The county, acting through the prosecuting attorney, may seek a judgment for the delinquent taxes and penalty due such county. In the event any person fails or refuses to pay the amount of any tourism sales tax due, the county collector shall promptly notify the prosecuting attorney of the county so that appropriate action may be taken by the county.

(L. 1985 H.B. 129 § 6)

Tourism board, appointment--qualifications--term--duties--staff authorized.

67.683. 1. In each county where a tourism sales tax is levied and collected throughout or in any part of the county under the provisions of sections 67.671 to 67.685, the governing body of the county shall appoint a tourism board consisting of seven members, who shall be active in the travel industry, and no more than four shall be of the same political party affiliation as the presiding commissioner.

2. Members shall be appointed for three-year terms, but of the members first appointed, one shall be appointed for a term of one year, three shall be appointed for terms of two years, and three shall be appointed for terms of three years.

3. Members shall serve only while actively engaged in the business which they represent, and each shall be a resident of the county from which he is appointed.

4. The tourism board shall determine in what manner moneys within the county advertising and tourism promotion trust fund will be expended, and disbursements from the fund shall be made strictly in accordance with the directions of the board. Expenditures from the fund may be made for the employment of personnel selected by the board to engage in advertising and promotion activities, and the board is expressly empowered to employ such personnel.

(L. 1985 H.B. 129 § 7)

Counties may cooperate--percentage of total collection--effect on additional board member.

67.685. Any two or more counties levying a tourism sales tax throughout or in any area of the county under the provisions of sections 67.671 to 67.685 may act cooperatively in carrying on activities for the advertising and promotion of tourism activities within their respective areas as authorized by the provisions of chapter 70; and, in such event, at the end of the first full year in which the tax is collected, the proceeds from the tax in all cooperating counties shall be totaled. If in any one cooperating county at least forty percent of the total amount was collected, the governing body of that county shall appoint an additional member to the board; if at least sixty percent of the total was collected in one county, the governing body of that county shall appoint two additional members to the board, with all of such additional appointments being made from the general public of the county from which the appointment is made.

(L. 1985 H.B. 129 § 8)

Sales tax for capital improvements may be imposed in certain counties, procedure--use of revenue--tax effective when--brackets to be established--rate of tax--sales tax revenue collected, defined.

67.700. 1. Any county, as defined in section 67.724, may, by ordinance or order, impose a sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525 for any capital improvement purpose designated by the county in its ballot of submission to its voters; provided, however, that no ordinance or order enacted pursuant to the authority granted by sections 67.700 to 67.727 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 a tax under the provisions of sections 67.700 to 67.727. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto 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 sales tax authorized by sections 67.700 to 67.727 unless and until the governing body of the county shall again have submitted another proposal to authorize it to impose the sales tax under the provisions of

sections [67.700](#) to [67.727](#) and such proposal is approved by a majority of the qualified voters voting thereon.

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

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

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

(L. 1983 H.B. 269 & 514 § 1, A.L. 1985 H.B. 542, A.L. 1991 H.B. 29, S.B. 415, A.L. 1993 S.B. 157 & 29, A.L. 2000 S.B. 894, A.L. 2003 S.B. 522)

(2000) Suggested ballot language does not mandate a specific time limit, thus sales tax approved pursuant to this section without a time limit is valid. *Hovis v. Daves*, 14 S.W.3d 593 (Mo.banc).

(2002) Senate Bill 894 provision declared unconstitutional as a violation of the clear title requirement of Art. III, Section 23. Home Builders of Greater St. Louis v. State, 75 S.W.3d 267 (Mo.banc).

Submission of ballot--limitations on use of revenue (St. LouisCounty).

67.701. 1. In any county of the first class having a charter form of government and having a population of nine hundred thousand or more the ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (County's name)impose a countywide sales tax at the rate of (Insert amount) for a period of (Insert number) years from the date on which such tax is first imposed for the purpose of(Insert capital improvement), one-fifth of such tax to fund storm water control and public works projects.

[] 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".

2. No tax shall be imposed pursuant to this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the ground.

(L. 1987 H.B. 210, A.L. 1991 S.B. 34)

CROSS REFERENCE:

Municipalities in St. Louis County, additional sales tax for capital improvement purposes, 94.890

Deposit--distribution to county, when--refunds authorized--taxrepealed, effect.

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to 67.727 on behalf of any county, less one percent for the 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". The moneys in the county alternate 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 sales tax under sections67.700 to 67.727, and the records shall be open to the inspection of officers of each county and the general 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 by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of

each county imposing the tax authorized by sections [67.700](#) to [67.727](#), the sum, as certified by the director of revenue, due the county.

2. 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 repeals the tax authorized by sections [67.700](#) to [67.727](#), 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 such 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 repeal of the tax authorized by sections [67.700](#) to [67.727](#) in such county, the director of revenue shall authorize the state treasurer to 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.

3. Except as modified in sections [67.700](#) to [67.727](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [67.700](#) to [67.727](#).

(L. 1983 H.B. 269 & 514 § 5, A.L. 1991 H.B. 29)

County-municipal storm water and public works trust fund created--tax revenue, how distributed (St. Louis County).

[67.713](#). 1. Notwithstanding the provisions of section [67.712](#), as to the disposition of any other sales tax imposed under the provisions of sections [67.700](#) to [67.727](#), one-fifth of the sales taxes collected by the director of revenue from the tax authorized by section [67.701](#) on behalf of any county of the first class having a charter form of government and having a population of nine hundred thousand or more, 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 sections [67.700](#) to [67.727](#), shall be deposited in a special trust fund, which is hereby created, to be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund". The moneys in the county-municipal storm water and public works 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 and the records shall be open to the inspection of officers of the county and of the municipalities within the county and the public. Not later than the tenth day of each month, the director of the department of revenue shall distribute all moneys deposited in the county-municipal storm water and public works sales tax trust fund during the preceding month to the county which levied the tax, and the municipalities which are located wholly or partially within such county as follows:

(1) The county which levied the sales tax shall receive 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 the county;

(2) Each municipality located wholly within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of such municipality bears to the total population of the county; and

(3) Each municipality located partially within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of that part of the municipality located within the county bears to the total population of the county.

2. The director of revenue may make refunds from the amounts in the county-municipal storm water and public works sales tax trust fund and credited to any county or municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county or municipality. 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 county-municipal storm water and public works sales tax 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 or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

3. If the governing body of any municipality located wholly or partially within the county so requests by resolution, no funds shall be expended from the proceeds of any tax imposed under section [67.701](#) within the corporate boundaries of the requesting municipality for the construction, reconstruction or widening of any road established or to be established pursuant to section [137.558](#), the total cost of which exceeds one hundred thousand dollars unless: (a) a public hearing is first held at a place near such proposed action; and (b) plans and specifications of such proposed action are prepared and a cost-benefit analysis prepared in accordance with accepted accounting principles of such proposed action is presented to such public hearing. Such cost-benefit analysis and its work papers shall be a public document and subject to inspection as provided in chapter 610. The provisions of this subsection shall not apply to proposed projects in unincorporated areas of the county.

(L. 1987 H.B. 210, A.L. 1991 S.B. 34)

CROSS REFERENCE:

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

Repeal or amendment of sales tax, procedure.

[67.721](#). 1. No county imposing a sales tax pursuant to sections [67.700](#) to [67.727](#) may repeal or amend such sales tax unless such repeal or amendment is submitted to and approved by the voters of the county in the manner provided in section [67.700](#). An amendment to such tax may include a

revision of the rate which may be levied and capital improvements purpose which the proceeds of the tax may be used for.

2. Whenever the governing body of any county in which a county sales tax has been imposed in the manner provided by sections [67.700](#) to [67.727](#) receives a petition, signed by ten percent of the registered voters of such county voting in the last gubernatorial election, calling for an election to repeal such county sales tax, the governing body shall submit to the voters of such county a proposal to repeal the county sales tax imposed under the provisions of sections [67.700](#) to [67.727](#). If a majority of the votes cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal the county sales tax, then the ordinance or order imposing the county sales tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal the county sales tax, then the ordinance or order imposing the county sales tax, along with any amendments thereto, shall remain in effect.

(L. 1983 H.B. 269 & 514 § 8, A.L. 1991 S.B. 415)

Definition of county.

[67.724](#). For purposes of sections [67.700](#) to [67.727](#), the term "county" shall include all counties, except any city not within a county.

(L. 1983 H.B. 269 & 514 § 9, A.L. 1987 H.B. 210)

Tax may be imposed in addition to other sales taxes--counties may contract with certain political subdivisions to handle projects.

[67.727](#). 1. The tax authorized by sections [67.700](#) to [67.727](#) may be imposed, in accordance with sections [67.700](#) to [67.727](#), by a county in addition to or in lieu of the tax authorized by sections [67.500](#) to [67.545](#).

2. Any county imposing a sales tax pursuant to the provisions of sections [67.700](#) to [67.727](#) may contract with any other county or with any city for the construction, maintenance, or utilization of any facility or project funded in whole or in part from revenues derived from the tax levied pursuant to the provisions of sections [67.700](#) to [67.727](#).

(L. 1983 H.B. 269 & 514 § 10)

Sales tax for storm water control and public works may be imposed,how--collection and distribution of revenues--abolition of tax,procedure.

[67.729](#). 1. Any county except any first class county having a charter form of government and having a population of nine hundred thousand or more may, in the same manner and by the same procedure and subject to the same penalties as set out in sections [67.700](#) to [67.727](#), impose a sales tax of not more than one-tenth of one percent for the purpose of funding storm water control and public works projects other than stadiums or other sports facilities. This sales tax shall be in addition to any other sales tax authorized by law.

2. Notwithstanding the provisions of section [67.712](#) as to the disposition of any other sales tax imposed under the provisions of sections [67.700](#) to [67.727](#), all sales taxes collected by the director of revenue from the tax authorized by 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Storm Water and Public Works Sales Tax Trust Fund". The moneys in the county storm water and public works 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 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 county storm water and public works sales tax trust fund during the preceding month to the county which levied the tax, and the municipalities which are located wholly or partially within such county as follows:

(1) The county which levied the sales tax shall receive 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 the county;

(2) Each municipality located wholly within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of such municipality bears to the total population of the county; and

(3) Each municipality located partially within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of that part of the municipality located within the county bears to the total population of the county.

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the county storm water and public works sales tax 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 county storm water and public works sales tax 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 authorize the state treasurer to 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.

(L. 1985 H.B. 813 § 1, A.L. 1987 H.B. 210, A.L. 1991 H.B. 29 merged with S.B. 34)

Capital improvements sales tax--bonds--election procedure--ballotform.

67.730. 1. Any county of the first class having a charter form of government and containing the major portion of a city with a population of over three hundred fifty thousand may, upon the vote of a majority of the qualified voters of the county voting thereon, issue and sell its negotiable interest-bearing revenue bonds for the purpose of paying all or part of the cost of any capital improvements project or projects designated by the governing body of the county. The bonds shall be retired from the proceeds of a countywide sales tax on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The sales tax to retire the revenue bonds shall be approved as a part of the proposal to issue the bonds submitted to the qualified voters of the county and may be imposed in addition to or in lieu of all and any other sales tax authorized by law to be imposed by the county.

2. The proposal to issue negotiable interest-bearing revenue bonds for the purpose of capital improvement projects and the imposition of a sales tax to pay the principal and interest on such bonds may be submitted by the governing body of the county to the voters of the county at a county or state general, primary, or special election. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of issue its negotiable interest-bearing revenue bonds in the total face amount of \$ payable in years for the purpose of funding capital improvement projects in the county and impose a countywide sales tax at the rate of to pay the principal and interest on such bonds?

☐ 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 bonds may be issued by the county from time to time and in such amounts as may be necessary to carry out the county's program of capital improvements, but not to exceed the total amount of bonds authorized by the vote of the qualified voters. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the county shall have no power to issue the revenue bonds or impose the sales tax authorized by sections 67.730 to 67.739 unless and until the governing body of the county shall again have submitted the proposal and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1987 H.B. 210 § 5, A.L. 1991 H.B. 29)

Bonds, advertisement and sale, limitations on use of proceeds,retirement, interest rate--not an indebtedness of thecounty--bonds shall be negotiable instruments.

67.731. The governing body of the county shall provide the method for the advertisement and sale of the bonds. The proceeds from the sale of the bonds shall be deposited in the county treasury and used only for the capital improvement project or projects for which the bonds were issued. The bonds shall be retired serially and by installments within a period of twenty years from their date of

issue and shall bear interest at a rate or rates not exceeding the rate permitted by law. Any such revenue bonds so issued shall not be deemed to be an indebtedness of the county within the meaning of any constitutional or statutory limitation upon the incurring of an indebtedness and the principal and interest of the revenue bond shall be payable only from the proceeds of the sales tax imposed pursuant to the provisions of sections [67.730](#) to [67.739](#). The bonds may be issued with or without the reservation of the right to call them for payment and redemption in advance of their maturity, upon the giving of such notice and with or without a covenant requiring the payment of a premium in the event of such payment and redemption prior to maturity, as the governing body of the county determines. The bond, when issued and sold, shall be negotiable instruments within the meaning of the merchant and the negotiable instruments law.

(L. 1987 H.B. 210 § 6)

Imposition of tax, when--interest and sinking fund, limitations on use.

[67.732](#). At the time the county issues the first bonds, the governing body shall impose a sales tax on all retail sales made in the county which are subject to taxation under the provisions of sections [144.010](#) to [144.525](#) at the rate approved by the qualified voters. The ordinance or order imposing the sales tax shall specify that the tax shall expire upon the payment of all principal and interest on the revenue bonds for which the tax was imposed to provide the funds for such payment. Proceeds from the sales tax shall be used to provide and maintain an interest and sinking fund in an amount adequate to pay the principal of and interest on such bonds and for no other purpose. Any money remaining in the interest and sinking fund after the payment of all outstanding principal and interest on the bonds may be transferred by the governing body of the county to the county's general revenue fund.

(L. 1987 H.B. 210 § 7, A.L. 1991 H.B. 29)

Bonds, refunding.

[67.733](#). 1. The revenue bonds issued pursuant to the provisions of sections [67.730](#) to [67.739](#) may be refunded, in whole or in part, in any of the following circumstances:

(1) When any such bonds have by their terms become due and payable and there are not sufficient funds in the interest and sinking fund provided for their payment to pay such bonds and the interest thereon;

(2) When any such bonds are by their terms callable for payment and redemption in advance of their date of maturity and are duly called for payment and redemption;

(3) When any such bonds are voluntarily surrendered by the holder or holders thereof for exchange for refunding bonds.

2. For the purpose of refunding any bonds issued under the provisions of sections [67.730](#) to [67.739](#), including refunding bonds, the governing body of the county may make and issue refunding bonds in the amount necessary to pay off and redeem the bond to be refunded

together with unpaid and past due interest thereon and any premium which may be due under the terms of the bonds, together also with the cost of issuing the refunding bonds, and may sell the same in like manner as is herein provided for the sale of revenue bonds, and with the proceeds thereof pay off, redeem and cancel the old bonds and coupons that have matured, or the bonds that have been called for payment and redemption, together with the past due interest and the premium, if any, due thereon, or the bonds may be issued and delivered in exchange for a like par value amount of bonds to refund which the refunding bonds were issued. No refunding bonds issued pursuant to the provisions of sections [67.730](#) to [67.739](#) shall be payable in more than twenty years from the date thereof.

3. The refunding bonds shall be payable from proceeds of the sales tax imposed for payment of the bonds refunded thereby. Bonds of two or more issues may be refunded by a single issue of refunding bonds.

(L. 1987 H.B. 210 § 8)

Rate of tax.

[67.734](#). The sales tax authorized under sections [67.730](#) to [67.739](#) may be imposed at a rate of one-fourth of one percent, three-eighths of one percent, one-half of one percent, or one percent, on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections [144.010](#) to [144.525](#).

(L. 1987 H.B. 210 § 9, A.L. 1991 H.B. 29)

Applicable provisions, administration.

[67.737](#). Except as modified in sections [67.730](#) to [67.739](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [67.730](#) to [67.739](#).

(L. 1987 H.B. 210 § 12, A.L. 1991 H.B. 29)

Trust fund, distribution of proceeds--additional duties of director of revenue--refunds authorized.

[67.738](#). 1. All sales taxes collected by the director of revenue under sections [67.730](#) to [67.739](#) on behalf of any county, less one percent for the 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust Fund". The moneys in the county capital improvement bond 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 sales tax under sections [67.730](#) to [67.739](#), and the records shall be open to the inspection of officers of each county and the general 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 by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of each county imposing the tax authorized by sections [67.730](#) to [67.739](#), the sum, as certified by the director of revenue, due the county.

2. The director of revenue may authorize the state treasurer to make refund 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 repeals the tax authorized by sections [67.730](#) to [67.739](#), the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal or expiration 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 such 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 repeal or expiration of the tax authorized by sections [67.730](#) to [67.739](#) 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.

(L. 1987 H.B. 210 § 13, A.L. 1991 H.B. 29)

Voter approval required for removal or amendment--contracts with other political subdivisions authorized.

[67.739](#). 1. No county imposing a sales tax pursuant to sections [67.730](#) to [67.739](#) may repeal or amend such sales tax unless such repeal or amendment is submitted to and approved by the voters of the county in the manner provided in section [67.730](#).

2. Any county imposing a sales tax pursuant to the provisions of sections [67.730](#) to [67.739](#) may contract with any other county or with any city for the construction, maintenance, or utilization of any facility or project funded in whole or in part from revenues derived from the tax levied pursuant to the provisions of sections [67.730](#) to [67.739](#).

(L. 1987 H.B. 210 § 14, A.L. 1991 H.B. 29)

Recreation sales tax authorized--ballot language--rate, use of moneys--expiration date.

[67.745](#). 1. Any county of the third classification without a township form of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants may impose a sales tax throughout the county for public recreational projects and programs, but the sales tax authorized by this section shall not become effective unless the governing body of such county submits to the qualified voters of the county a proposal to authorize the county to impose the sales tax.

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

Shall the County of impose a sales tax of up to one percent for the purpose of funding the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, including the acquisition of land for such purposes?

☐ YES ☐ NO

3. If approved by a majority of qualified voters in the county, the governing body of the county shall appoint a board of directors consisting of nine members. Of the initial members appointed to the board, three members shall be appointed for a term of three years, three members shall be appointed for a term of two years, and three members shall be appointed for a term of one year. After the initial appointments, board members shall be appointed to three-year terms.

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

5. All revenue collected from the sales tax under this section by the director of revenue on behalf of a county, less one percent for the 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Recreation Sales Trust Fund". 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 of revenue shall keep accurate records of the amount of money in the trust fund collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of such county and the general public. Not later than the tenth day of each calendar month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding calendar month by distributing to the county treasurer, or such officer as may be designated by county ordinance or order, of each county imposing the tax under this section the sum due the county as certified by the director of revenue.

6. 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. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section 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 overpayments of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in a county, the director of revenue shall remit the balance in the account to the county and close the account of such county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due such county.

7. The tax authorized under this section may be imposed in accordance with this section by a county in addition to or in lieu of the tax authorized in sections [67.750](#) to [67.780](#).

8. The sales tax imposed under this section shall expire twenty years from the effective date thereof unless an extension of the tax is submitted to and approved by the qualified voters in the county in the manner provided in this section. Each extension of the sales tax shall be for a period of ten years.

9. The provisions of this section shall not in any way affect or limit the powers granted to any county to establish, maintain, and conduct parks and other recreational grounds for public recreation.

10. Except as modified in this section, the provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under this section.

(L. 2005 H.B. 58 § 4 merged with H.B. 186 § 1 merged with S.B. 210 § 4)

Definitions.

[67.750](#). As used in sections [67.750](#) to [67.799](#) and sections [67.1700](#) to [67.1769](#), the following terms mean:

(1) "Board", any board, commission, committee or council appointed or designated to carry out the provisions of sections [67.750](#) to [67.799](#) and sections [67.1700](#) to [67.1769](#);

(2) "County", any county or any city not within a county;

(3) "District", any regional recreational district proposed or created pursuant to sections [67.750](#) to [67.799](#) and sections [67.1700](#) to [67.1769](#);

(4) "Executive", any mayor, county executive, presiding commissioner, or other chief executive of a county;

(5) "Gateway Arch grounds", the Jefferson National Expansion Memorial National Historic Site as defined by the United States Department of the Interior, and related public property and improvements;

(6) "Governing body", any city council, county commission, board of aldermen, county council, board of education or township board;

(7) "Metropolitan district", any metropolitan park and recreation district established pursuant to sections [67.1700](#) to [67.1769](#);

(8) "Political subdivision", any county, township, city, incorporated town or village in the state of Missouri, and any school district in any county of the first classification without a charter form of government with a population of one hundred thousand or more inhabitants which contains all or part of a city with a population of three hundred fifty thousand or more inhabitants;

(9) "Regional recreation fund" or "metropolitan park and recreation fund", the fund held in the treasury of the county providing the largest financial contribution to the district or metropolitan district, as appropriate, which shall be the repository for all taxes and other moneys raised by or for

the regional recreation district or metropolitan park and recreation district pursuant to sections [67.792](#) to [67.799](#) and sections [67.1700](#) to [67.1769](#).

(L. 1961 p. 304 § 1, A.L. 1963 p. 120, A.L. 1993 S.B. 194, A.L. 1999 S.B. 405, A.L. 2012 H.B. 1504)

Subdivision may establish recreational system, restriction--taxlevy--limits--excess property may be sold, exception.

[67.755](#). 1. The governing body of any political subdivision may provide, establish, equip, develop, operate, maintain and conduct a system of public recreation, including parks and other recreational grounds, playgrounds, recreational centers, swimming pools, and any and all other recreational areas, facilities and activities, and may do so by purchase, gift, lease, condemnation, exchange or otherwise, and may employ necessary personnel, except that a board of education shall not obtain property for recreational areas or facilities by condemnation. Funds to be spent for such purposes may be set up in their respective budgets by any governing body.

2. If sufficient funds cannot be made available from ordinary levies, additional funds may be raised by a special tax levy, general obligation bond issue within constitutional limits or revenue bond issue, but no special tax shall be levied or any bonds issued by any political subdivision unless the rate and purpose of the tax or bond issue is submitted to a vote and a two-thirds majority of the voters voting thereon vote therefor. The rate of such special tax levied by one or more political subdivisions shall not total in the aggregate more than twenty cents on each one hundred dollars assessed valuation of all real and tangible personal property subject to its or their taxing powers. In the event that any political subdivision is now authorized by statute to levy a tax for this purpose, the combined levies authorized by such statute and by this section shall not exceed the larger levy authorized. All ballots submitting such special tax to the voters shall state on their face the rate of the proposed levy in cents per hundred dollars of assessed valuation.

3. The governing body charged with the administration of a public recreational facility may sell at public sale any property acquired for the facility by means other than condemnation, in excess of that actually occupied by the public recreational facility, and all proceeds from such sales shall be used to retire any revenue bonds issued to finance the project.

(L. 1961 p. 304 § 2, A.L. 1963 p. 120, A.L. 1967 p. 139, A.L. 1978 H.B. 971, A.L. 1993 S.B. 194)

Joint operation of recreation system.

[67.760](#). Any two or more governing bodies may establish and conduct jointly a system of public recreation and may exercise all the powers authorized by sections [67.750](#) to [67.780](#). The respective governing bodies administering programs jointly may provide by agreement among themselves for all matters connected with the programs and determine what items of cost and expense shall be paid by each.

(L. 1961 p. 304 § 3)

Administration by existing agency or by board or commission--organization of board.

[67.765](#). The governing bodies establishing a system of public recreation may conduct the same through any existing board or body or may establish a separate recreational board or commission, or park and recreational board or commission, and delegate thereto all administrative powers and responsibilities of the governing body under sections [67.750](#) to [67.780](#). The board or commission shall consist of not less than five nor more than nine persons. Members shall be appointed by the mayor or other presiding officer of each governing body subject to confirmation by a majority vote of the governing body. Members shall serve for a term of five years or until their successors are appointed and qualified, except that members first appointed shall be appointed for such terms that the terms of not more than two of the members shall expire annually thereafter. Any vacancy shall be filled for the unexpired term in the same manner as an original appointment. Members of the board shall serve without pay. Within fifteen days after their appointment they shall meet and organize by selecting one of their members as president and by the election of such other officers as they may deem necessary. Subject to the approval of the governing bodies, they shall adopt and promulgate the rules and regulations for the conduct, administration and management of the public recreational program.

(L. 1961 p. 304 § 4)

Subdivision may accept gifts for recreational purposes.

[67.770](#). The governing body of any political subdivision may accept or reject any grant or devise of real estate or any gift or bequest of any other project or any donation to be applied, principal or income, for either temporary or permanent use for recreational grounds or other recreational purpose.

(L. 1961 p. 304 § 5)

Use of facilities of other governmental agencies, when.

[67.775](#). The board, by consent of those in charge, may use the facilities of other municipal or county departments, including those of schools and park boards and districts, if such use does not interfere with the primary purpose the facilities are intended to serve, and the trusteeship and responsibility for such physical properties and lands shall remain with the political subdivision which is responsible for them when not used for recreation.

(L. 1961 p. 304 § 6)

Effect on other powers of subdivision.

[67.780](#). The provisions of sections [67.750](#) to [67.780](#) shall not in any way repeal, affect or limit the powers heretofore or hereafter granted to any county, city, township, village or school district, under the provisions of any charter or by law, to establish, maintain and conduct parks and other recreational grounds and public recreation.

(L. 1961 p. 304 § 7)

County recreational system--citation of law--definitions.

67.781. 1. Sections 67.781 to 67.790 may be referred to and cited as the "County Recreational System Act".

2. As used in sections 67.781 to 67.790, the following terms mean:

(1) "Authority", any county recreational lake authority created by sections 67.781 to 67.790;

(2) "Conservation storage level", the target elevation established for a recreational lake at the time of design and construction of such lake;

(3) "Costs", the sum total of all reasonable or necessary expenses incidental to the acquisition, construction, expansion, repair, alteration and improvement of the project, including without limitation the following: the expense of studies and surveys; the cost of all lands, properties, rights, easements and franchises acquired; land title and mortgage guaranty policies; architectural and engineering services; legal, organizational marketing or other special services; provisions for working capital; reserves for principal and interest; and all other necessary and incidental expenses, including interest during construction on bonds issued to finance the project and for a period subsequent to the estimated date of completion of the project;

(4) "Project", recreation and tourist facilities and services, including, but not limited to, lakes, parks, recreation centers, restaurants, hunting and fishing reserves, historic sites and attractions and any other facilities that the authority may desire to undertake, including the related infrastructure buildings and the usual and convenient facilities appertaining to any undertakings, and any extensions or improvements of any facilities, and the acquisition of any property necessary therefor, all as may be related to the development of recreational and tourist accommodations and facilities.

(L. 1990 S.B. 776)

Recreation sales tax--rate of tax--election procedure--duties of director of revenue--refunds authorized--expires, when (Bollinger and Cape Girardeau counties).

67.782. 1. Any county of the third class having a population of more than ten thousand and less than fifteen thousand and any county of the second class having a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit, may jointly impose a sales tax throughout each of their respective counties for public recreational purposes including the financing, acquisition, construction, operation and maintenance of recreational projects and programs, but the sales taxes authorized by this section shall not become effective unless the governing body of each such county submits to the voters of their respective counties a proposal to authorize the counties to impose the sales tax.

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

Shall the County of impose a sales tax of percent in conjunction with the county of for the purpose of funding the financing, acquisition, construction, operation and

maintenance of recreational projects and programs, including the acquisition of land for such purposes?

☐ YES ☐ NO

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

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

4. All sales taxes collected by the director of revenue under this section on behalf of any county, less one percent for the 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 with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Recreation Sales Tax Trust Fund". The moneys in the county recreation 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 sales tax under this section, and the records shall be open to the inspection of officers of each county and the general 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 by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of each county imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the county.

5. 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. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section 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 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section 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.

6. The tax authorized by this section may be imposed, in accordance with this section, by a county in addition to or in lieu of the tax authorized by sections [67.750](#) to [67.780](#).

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

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

9. The governing body of each of the counties imposing a sales tax under the provisions of this section may cooperate with the governing body of any county or other political subdivision of this state in carrying out the provisions of this section, and may establish and conduct jointly a system of public recreation. The respective governing bodies administering programs jointly may provide by agreement among themselves for all matters connected with the programs and determine what items of cost and expense shall be paid by each.

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

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

(L. 1987 H.B. 210 § 4, A.L. 1990 S.B. 776, A.L. 1991 H.B. 29)

Recreational lake authority--purpose and powers--exemption--immunity.

[67.783](#). 1. There is hereby created within any county of the third class having a population of more than ten thousand and less than fifteen thousand and any county of the second class having a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit, a joint county recreational lake authority, which shall be a body corporate and politic and a political subdivision of this state.

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

3. It shall be the purpose of each authority to promote the general welfare, to promote recreation and to encourage private capital investment through the construction, operation and maintenance of a recreational lake and related improvements to be located jointly in the second class county and the third class county.

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

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

(L. 1990 S.B. 776)

Lake authority,members--appointment--terms--successors--qualifications--election.

[67.785](#). 1. The authority shall consist of nine members, appointed or elected as follows:

(1) Within thirty days after approval by the voters of the sales tax authorized in section [67.782](#), the county commission of the second class county shall initially appoint six members to the authority, with the terms of two members each expiring on December 31, 1992, December 31, 1994, and December 31, 1996. The county commission of the third class county shall initially appoint three members to the authority, with the terms of one member each expiring on December 31, 1992, December 31, 1994, and December 31, 1996;

(2) As the term of each initial member expires, new members shall be elected from each county. Each elected member shall serve a six-year term and until his successor is duly elected and qualified.

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

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

4. If six or more persons from the second class county file as candidates, a primary election shall be held in August, and the four candidates who receive the most votes shall be candidates at the general election. If two or more candidates receive an equal number of votes, and if that number of votes would otherwise qualify each tied candidate for a position on the general election ballot, all such tied candidates shall be included on the general election ballot. The two candidates from the second class county receiving the most votes in the general election shall be declared the winners.

5. If four or more persons from the third class county file as candidates, a primary election shall be held in August, and the two candidates who receive the most votes shall be candidates at the general election. If two or more candidates receive an equal number of votes, and if that number of votes would otherwise qualify each tied candidate for a position on the general election ballot, all such tied candidates shall be included on the general election ballot. The candidate from the second class county receiving the most votes in the general election shall be declared the winner.

(L. 1990 S.B. 776)

Lake authority--initial meeting--officers--duties--bond,amount--restrictions.

67.787. 1. The county commissions shall by joint resolution establish a date and time for the initial meeting of the authority. At the initial meeting and annually thereafter, the authority shall elect one of its members as chairman and one as vice chairman. In addition, at the initial meeting and annually thereafter, the authority shall appoint a secretary and a treasurer, either of whom may be a member of the authority and, if not a member of the authority, shall receive such compensation as shall be fixed from time to time by action of the authority. The authority may appoint an executive director who shall not be a member of the authority and who shall serve at its pleasure. If an executive director is appointed, he shall receive such compensation as shall be fixed from time to time by action of the authority. The authority may designate the secretary to act in lieu of the executive director. The secretary shall keep a record of the proceedings of the authority and shall be the custodian of all books, documents, and papers filed with the authority, the minute books or journal thereof, and its official seal. The secretary may cause copies to be made of all minutes and other records and documents of the authority and may give certificates under the official seal of the authority to the effect that the copies are true and correct copies, and all persons dealing with the authority may rely on such certificates. The authority, by resolution duly adopted, shall fix the powers and duties of its executive director as it may from time to time deem proper and necessary.

2. Each member of the authority shall execute a surety bond in the penal sum of fifty thousand dollars or, in lieu thereof, the chairman of the authority shall execute a blanket bond covering each member and the employees or other officers of the authority, each surety bond to be conditioned upon the faithful performance of the duties of the office or offices covered, to be executed by a surety company authorized to transact business in the state as surety, and to be approved by the attorney general and filed in the office of the secretary of state. The cost of each such bond shall be paid by the authority.

3. No authority member shall participate in any deliberations or decisions concerning issues where the authority member has a direct financial interest in contracts, property, supplies, services, facilities or equipment purchased, sold, or leased by the authority. Authority members shall additionally be subject to the limitations regarding the conduct of public officials as provided in chapter 105.

(L. 1990 S.B. 776)

Lake authority--powers--funds--condemnation--security force--zoning.

[67.788](#). 1. The authority may:

- (1) Acquire, own, construct, lease, and maintain recreational projects;
- (2) Acquire, own, lease, sell or otherwise dispose of interests in and to real property and improvements situated thereon and in personal property necessary to fulfill the purposes of the authority;
- (3) Contract and be contracted with, and to sue and be sued;
- (4) Accept gifts, grants, loans or contributions from the United States of America, the state of Missouri, political subdivisions, municipalities, foundations, other public or private agencies, individuals, partnerships or corporations;
- (5) Employ such managerial, engineering, legal, technical, clerical, accounting, advertising, stenographic, and other assistance as it may deem advisable. The authority may also contract with independent contractors for any of the foregoing assistance;
- (6) Disburse funds for its lawful activities and fix salaries and wages of its employees;
- (7) Fix rates, fees and charges for the use of any projects and property owned, leased, operated or managed by the authority;
- (8) Adopt, alter or repeal its own bylaws, rules and regulations governing the manner in which its business may be transacted; however, said bylaws, rules and regulations shall not exceed the powers granted to the authority by sections [67.781](#) to [67.790](#);
- (9) Either jointly with a similar body, or separately, recommend to the proper departments of the government of the United States, or any state or subdivision thereof, or to any other body, the carrying out of any public improvement;
- (10) Provide for membership in any official, industrial, commercial, or trade association, or any other organization concerned with such purposes, for receptions of officials or others as may contribute to the advancement of the authority and development therein, and for such other public relations activities as will promote the same, and such activities shall be considered a public purpose;
- (11) Cooperate with municipalities and other political subdivisions as provided in chapter 70; and
- (12) Enter into any agreement with any other state, agency, authority, commission, municipality, person, corporation, or the United States, to effect any of the provisions contained in sections [67.781](#) to [67.790](#).

2. The state or any political subdivision or municipal corporation thereof may in its discretion, with or without consideration, transfer or cause to be transferred to the authority or may place in its possession or control, by deed, lease or other contract or agreement, either for a limited period or in fee, any property wherever situated.

3. The state or any political subdivision may appropriate, allocate and expend such funds of the state or political subdivision for the benefit of the authority as are reasonable and necessary to carry out the provisions of sections [67.781](#) to [67.790](#).

4. The authority may exercise the power of eminent domain under chapter 523. If the authority exercises such power, condemnation proceedings shall be maintained by and in the name of the authority, and it may proceed in the manner provided by the laws of this state for any municipality. The authority shall not exercise such power of eminent domain in any area which lies more than three hundred feet beyond the probable maximum flood level of any recreational lake, except for the purpose of establishing parks or recreational facilities or constructing roads, parking facilities or parkways, bridges, water and sewer systems and other infrastructure improvements. For purposes of this section, "probable maximum flood level" means the potential flood level as determined by a nationally recognized engineering firm utilizing current probable maximum precipitation figures as determined by the U. S. Weather Service.

5. The authority is authorized to contract for or to provide for and maintain a security force with respect to any project or other property owned, leased, operated or under the control of the authority and within the territory thereof. A member of such force shall be a peace officer and, as such, shall have authority equivalent to the authority of a law enforcement officer of the county in which he is discharging his duties.

6. The authority shall have the authority to exercise all zoning and planning powers that are granted to cities, towns and villages under sections [89.010](#) to [89.140](#), except that the authority shall not exercise such powers inside the corporate limits of any city, town or village which has adopted a city plan under the laws of this state before August 28, 1990.

7. The authority may sell and supply water and construct, own and operate infrastructure projects in areas within its jurisdiction, including but not limited to roads, bridges, water and sewer systems and other infrastructure improvements.

(L. 1990 S.B. 776)

Lake authority--revenue bonds, form, denominations, terms--options--refunds--negotiability--security--not liability of state--not personal liability.

[67.789](#). 1. The authority may issue revenue bonds for the acquisition, construction, erection, development, equipment, furnishing and maintenance of any recreational facility, program or project. All bonds issued by the authority shall be payable solely out of fees and charges incident to the operation and use of such facility, program, or project, sales tax moneys pledged under sections [67.781](#) to [67.790](#) for payment of the bonds, or revenues and receipts derived from the leasing or sale by the authority of, or loan by the authority with respect to, the facility, program or project. The bonds may be executed and delivered by the authority at any time and from time to time, may be issued as serial bonds, as term bonds or as a combination thereof, may be issued as current interest bonds, compound interest bonds or zero-coupon bonds, may be in such form and denomination or denominations and of such terms and maturities, may be in fully registered form or in bearer form, registrable either as to principal or interest or both, may bear such conversion

privileges, may be payable in such installment or installments and at such time or times not exceeding forty years from the date of the issuance thereof, may be payable at such place or places whether within or without the state of Missouri, may bear interest at such rate or rates per annum either initially or thereafter, as shall be determined by the authority or as shall be determined in any manner approved by the authority in its resolution, including, but not limited to, the delegation thereof to its chairman, vice chairman, executive director or a third party pursuant to a formula set forth therein, notwithstanding the provisions of section [108.170](#), may be made payable at such time or times and at such place or places, may be evidenced in such manner, may be executed by such officers of the authority, may have attached thereto, in the case of bearer bonds or bonds registrable as to principal only, interest coupons bearing the facsimile signature of the secretary of the authority, and may contain such provisions not inconsistent herewith, all as shall be provided in the resolution or resolutions of the authority whereunder the bonds shall be authorized to be issued or as shall be provided in a trust indenture authorized by the authority. If deemed advisable by the authority, there may be retained in the resolution or the trust indenture under which any bonds of the authority are authorized to be issued an option to call for redemption in advance of maturity all or any part of such bonds as may be specified in the resolution or in the trust indenture, at such price or prices, upon the giving of such notice or notices, and upon such terms and conditions as may be set forth in the resolution or in the trust indenture and as may be recited on the face of the bond, but nothing in this section shall be construed to confer upon the authority the right or option to call for redemption in advance of maturity any bonds except as may be provided in the resolution or in the trust indenture under which they shall be issued. The bonds of the authority may be sold at public or private sale for such price, in such manner, and from time to time as may be determined by the authority notwithstanding the provisions of section [108.170](#), and the authority may pay all expenses, premiums, and commissions which it may deem necessary or advantageous in connection with the issuance thereof from the proceeds of the bonds.

2. Issuance by the authority of one or more series of bonds for one or more than one purpose shall not preclude it from issuing other bonds in connection with the same facility or project, any other facility or project, or any other purpose hereunder, but the resolution or trust indenture whereunder any subsequent bonds may be issued shall recognize and protect any prior pledge or mortgage made for any prior issue of bonds. Any issue of bonds of the authority at any time outstanding may be refunded at any time and from time to time by the authority by the issuance of its refunding bonds in such amount as the authority may deem necessary, but not exceeding the amount sufficient to refund the principal of the bonds so to be refunded together with any unpaid interest thereon and any premiums, commissions, service fees, and other expenses necessary to be paid in connection with the refunding. Any such refunding may be effected whether the bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the refunding bonds and the application of the proceeds thereof to the payment of the bonds being refunded or by the exchange of the refunding bonds for the bonds being refunded with the consent of the holder or holders of the bonds being refunded, regardless of whether or not the bonds being refunded were issued in connection with the same facility or project, or a separate facility or project, or any other purpose hereunder and regardless of whether or not the bonds proposed to be refunded shall be payable on the same date or different dates or shall be due serially or otherwise.

3. All bonds of the authority and the interest thereon are hereby made and shall be construed to be negotiable instruments.

4. The principal of and interest on any bonds issued by the authority may be secured by a pledge of the revenues, rentals, and receipts out of which the same shall be made payable and may be secured by a trust indenture, mortgage or deed of trust, including assignment of leases or other contract rights of the authority thereunder, covering all or any part of the facilities from which the revenues, rentals, or receipts so pledged may be derived, including any enlargements of and additions to any such facilities thereafter made. The resolution under which the bonds are authorized to be issued and any such trust indenture, mortgage, or deed of trust may contain any agreements and provisions respecting the maintenance of the properties covered thereby, the fixing and collecting of rentals for any portions thereof leased by the authority to others, the creation and maintenance of special funds from such revenues, rentals, or receipts, and the rights and remedies available in the event of default, including the designation of a trustee, all as the authority shall deem advisable and not in conflict with the provisions of this section. Each pledge, agreement, lease, indenture, mortgage and deed of trust made for the benefit or security of any of the bonds of the authority shall continue effective until the principal of and interest on the bonds for the benefit of which the same were made shall have been fully paid or provisions for such payment duly made. In the event of a default in the payment or in any agreement of the authority made as a part of the contract under which the bonds were issued, whether contained in the resolution authorizing the bonds or in any trust indenture, mortgage, or deed of trust executed as security therefor, the payment or agreement may be enforced by suit, mandamus, the appointment of a receiver in equity, foreclosure of any mortgage or deed of trust, or any one or more of these remedies.

5. Bonds or notes issued under sections [67.781](#) to [67.790](#) shall not constitute a debt or liability of the state or of either county in which the authority is located, or a pledge of the full faith and credit of the state or of any political subdivision thereof.

6. No member of the authority or any authorized person executing authority notes or bonds shall be liable personally on said notes or bonds or shall be subject to any personal liability or accountability by reason of the issuance thereof.

7. The notes and bonds of the authority are securities in which all public officers and bodies of this state and all political subdivisions and municipalities, all insurance companies and associations, and other persons carrying on an insurance business, all banks, trust companies, savings associations, savings and loan associations, credit unions, investment companies, all administrators, guardians, executors, trustees, and other fiduciaries, and all other persons whatsoever, who now or may hereafter, be authorized to invest in notes and bonds or other obligations of this state, may properly and legally invest funds, including capital, in their control or belonging to them.

(L. 1990 S.B. 776)

Lake authority--tax increment financing--approval, by whom.

[67.790](#). 1. The authority shall have the power to adopt tax increment financing within its boundaries in the same manner as provided for a municipality under sections [99.800](#) to [99.865](#).

2. If the authority desires to implement a tax increment financing project within the boundaries of a municipality partially or totally within the boundaries of the authority, the authority shall first obtain the permission of the governing body of the municipality.

3. Any tax increment financing project of the authority shall first be approved by the county commission of the county in which the proposed tax increment financing project lies.

(L. 1990 S.B. 776)

Regional recreation district may be created, territory that may be included--ineligible areas, exception--powers of district--disincorporation in Clay County, procedure.

67.792. 1. A regional recreational district may be created, incorporated and managed as provided in sections 67.792 to 67.799 and may exercise the powers prescribed by sections 67.792 to 67.799. A regional recreational district may include municipalities or territory not in municipalities or both, or territory in one or more counties, if the voters in the proposed district vote, pursuant to section 67.796, to be included in the regional recreational district. No regional recreational district shall be organized pursuant to sections 67.792 to 67.799 if such district contains any portion of, according to the last federal decennial census:

(1) A county of the first classification having a charter form of government and having a population of at least nine hundred thousand inhabitants;

(2) A county of the first classification having a charter form of government and having a population of more than two hundred ten thousand but less than three hundred thousand inhabitants;

(3) A city not within a county; or

(4) A county of the first classification having a population of more than one hundred seventy thousand but less than one hundred seventy-five thousand inhabitants.

Any recreation system or public parks system which exists in whole or in part within a regional recreational district created pursuant to sections 67.792 to 67.799 shall remain in existence with the same powers and responsibilities it had prior to the creation of the regional recreational district. Nothing in this section shall be construed to limit or prohibit later establishment or cessation of any park or recreation system or any powers and responsibilities of any such park or recreation system pursuant to state law.

2. When a regional recreational district is organized it shall be a body corporate and a political subdivision of the state, as that term is defined in subdivision (7) of section 67.750, and shall be known as ". Regional Recreational District", and in that name may sue and be sued, issue general revenue bonds and levy and collect taxes within the limitations of sections 67.792 to 67.799.

3. Notwithstanding the provisions of sections 67.792 to 67.799 to the contrary, in any regional recreational district located in whole or in part in any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, a request to disincorporate the district shall be presented to the county commission or similar

authority. The request shall state the name of the district and shall request the disincorporation of the district when:

- (1) The regional recreational district enacts a resolution to disincorporate the district;
- (2) The regional recreational district has no more than one thousand dollars in debt; and
- (3) The regional recreational district has disposed of all real property.

If a request is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing, the county commission shall disincorporate the regional recreational office.

(L. 1995 H.B. 88 § 1, A.L. 1999 S.B. 405, A.L. 2005 H.B. 479)

Petition to create a regional recreational district--filedwhere--content--hearing.

67.793. 1. Whenever the creation of a regional recreational district is desired, one hundred or more persons residing in the proposed district may file with the county clerk in which the greater part of the proposed district's population resides a petition requesting the creation of the regional recreational district. In case the proposed district is situated in two or more counties, the petition shall be filed in the office of the county clerk of the county in which the greater part of the proposed district's population resides, and the governing body of that county shall set the petition for public hearing and conduct such hearing. The petition shall set forth:

- (1) A description of the territory to be embraced in the proposed district;
- (2) The names of the municipalities located within the proposed district;
- (3) The name of the proposed district;
- (4) The population of the proposed district;
- (5) The assessed valuation of the proposed district;
- (6) The type and rate of tax proposed to be levied; and

(7) A request that the question be submitted to the voters residing within the limits of the proposed regional recreational district whether they will establish a regional recreational district pursuant to the provisions of sections 67.792 to 67.799 to be known as "..... Regional Recreational District" for the purpose of establishing, operating and maintaining public parks, neighborhood trails and recreational facilities within the boundaries of the district.

2. Whenever one hundred or more persons residing in an area contiguous to an existing regional recreational district desire to become part of that contiguous district, such persons may file a petition with the county clerk of the county in which the greater part of the population within the proposed addition to the district resides, and the governing body of that county shall set the petition for public hearing and conduct such hearing. The petition for the addition to a district shall set forth the same facts required for the creation of such a district pursuant to subdivisions (1) to (7) of subsection 1 of this section, except that:

(1) Subdivision (6) of subsection 1 of this section shall only permit the imposition of a tax on the real property located within the addition to the district; and

(2) Subdivision (7) of subsection 1 of this section shall, in the petition for the addition, be a request that the question be submitted to the voters residing within the limits of the proposed addition to the ". regional recreational district" as to whether or not they will become a part of the ". regional recreational district" for the purpose of establishing, operating and maintaining public parks, neighborhood trails and recreational facilities within the boundaries of such district.

3. The petition shall, after having been filed pursuant to this section, receive a hearing by the governing body of the county of filing pursuant to section [67.794](#).

4. The governing body of any county otherwise eligible to participate in a regional recreational district may directly authorize, by ordinance, the creation of a regional recreational district or an addition to an existing regional recreational district without the submission of a petition. The governing body of each such county shall, upon the enactment of such ordinance, submit the question of its approval to the voters in such county. If less than an entire county is proposed to participate in such a regional recreational district, the question may be submitted to the registered and qualified voters residing in the proposed district, or if no registered and qualified voters reside in the proposed district, to the owners of the real property located within the proposed district. Any ordinance adopted by the governing body creating a regional recreational district supported by a sales tax but with no registered and qualified voters residing within the proposed district boundaries shall be unanimously approved by the owners of real property within the proposed district. The proposed district shall consist only of those counties, or portions of counties, where the governing body has approved an ordinance to create a district.

(L. 1995 H.B. 88 § 2, A.L. 1999 S.B. 405, A.L. 2004 H.B. 795, et al. merged with H.B. 833)

Hearing on petition--notice by publication, content--costs howpaid--two petitions filed covering in part same territory, procedure.

[67.794](#). 1. Upon the filing of the petition with the county clerk pursuant to section [67.793](#), the county clerk shall present it to the governing body of the county who shall set the petition for hearing not less than thirty days nor more than forty days after the filing.

2. Notice shall be given by the governing body of the county of the time and place where the hearing will be held, by publication on three separate days in one or more newspapers having a general circulation within the territory proposed to be incorporated as a regional recreational district or to be added to an existing regional recreational district, the first of which publications shall be not less than twenty days prior to the date set for the hearing and if there is no such newspaper, then notice shall be posted in ten of the most public places in the territory, not less than twenty days prior to the date set for the hearing. This notice shall include a description of the territory as set out in the petition, names of municipalities located therein, and the type and rate of the tax to be levied, the name of the proposed district and the question of creating a regional recreational district or adding to an existing district.

3. The costs of printing and publication or posting of notices of public hearing thereon shall be paid in advance by the petitioners, and, if a district is organized or territory is added to an existing district pursuant to sections [67.792](#) to [67.799](#), such persons shall be reimbursed out of the funds received by the district from taxation or other sources.

4. If two or more petitions covering in part the same territory are filed prior to the public hearing upon the petition which is first filed, the petitions shall be consolidated for public hearing, and hearing on such petitions may be continued to permit the giving of notice of any subsequent petitions. At the public hearing upon the petitions, the petitioners in the petition first filed may move to amend the petition to include any part of the territory described in the subsequent petitions, either as originally filed or as amended. Any such motion shall be allowed by the governing body of the county. The public hearing shall proceed upon the first petition as originally filed or as so amended, and further proceedings upon any other petitions subsequently filed shall be stayed until the termination of all proceedings upon the first petition, or any petition may be dismissed or withdrawn upon motion of the petitioners therein by their representatives.

(L. 1995 H.B. 88 § 3, A.L. 1999 S.B. 405)

Submission of question, formation or expansion of a regionalrecreation district, when.

[67.795](#). If the governing body of the county finds that the petition and notice meets the requirements of sections [67.793](#) and [67.794](#), and that the boundaries as defined are reasonable boundaries for the formation of or addition to a regional recreational district, the question of the creation of or addition to a regional recreational district shall be submitted to the voters in the proposed or existing district.

(L. 1995 H.B. 88 § 4, A.L. 1999 S.B. 405)

Ballot form, content.

[67.796](#). Pursuant to sections [67.793](#) to [67.795](#), the question shall be submitted to the voters in the proposed district in substantially the following form:

(1) For the creation of a new district:

Shall there be organized in the counties of, state of Missouri, a regional recreational district for the establishment and maintenance of public parks, recreational facilities, and other recreational grounds within the boundaries of such proposed district, to be known as ". Regional Recreational District" as (requested by petition filed with the county clerk of Or provided by ordinance no. . . . of. . . .) County, Missouri, on the . . . day of (month) . . . , (year). . . ?

[] YES [] NO

(2) For an addition to a district:

Shall there be annexed to the ". Regional Recreational District" the territory within the boundaries of (describe the territory)?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the district shall be deemed organized or added, as the case may be. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the district shall not be organized or added to unless and until another proposal to authorize the organization of or addition to a regional recreational district is submitted to the voters of the proposed district and such proposal is approved by a majority of the qualified voters voting thereon. In the event that the proposed district or addition to a district consists of more than one county, if a majority of the votes cast on the proposal by the qualified voters voting in the territory proposed for inclusion in the district are in favor of the proposal, then the district shall be deemed organized, but if a majority of the votes cast on the proposal by the qualified voters voting in the territory proposed for inclusion are opposed to the proposal, then the district shall not be organized, or territory shall not be added, as the case may be, unless and until another proposal to authorize the organization of or addition to a regional recreational district is submitted to the voters of the proposed district and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1995 H.B. 88 § 5, A.L. 1999 S.B. 405)

**Board of directors appointed for district or elected in certain districts (Clay County),
qualifications--terms--officers--powers and duties--money to be deposited in treasury of
county containing largest portion of district.**

67.797. 1. When a regional recreational district is organized in only one county, the executive, as that term is defined in subdivision (4) of section 67.750, with the advice and consent of the governing body of the county shall appoint a board of directors for the district consisting of seven persons, chosen from the residents of the district. Where the district is in more than one county, the executives, as defined in subdivision (4) of section 67.750, of the counties in the district, with the advice and consent of the governing bodies of each county shall, as nearly as practicable, evenly appoint such members and allocate staggered terms pursuant to subsection 2 of this section, with the county having the largest area within the district appointing a greater number of directors if the directors cannot be appointed evenly. No member of the governing body of the county or official of any municipal government located within the district shall be a member of the board and no director shall receive compensation for performance of duties as a director. Members of the board of directors shall be citizens of the United States and they shall reside within the district. No board member shall be interested directly or indirectly in any contract entered into pursuant to sections 67.792 to 67.799.

2. The directors appointed to the regional recreation district shall hold office for three-year terms, except that of the members first appointed, two shall hold office for one year, two shall hold office for two years and three shall hold office for three years. The executives of the counties within the regional recreational district shall meet to determine and implement a fair allocation of the staggered terms among the counties, provided that counties eligible to appoint more than one board member may not appoint board members with identical initial terms until each of a one-year, two-year and three-year initial term has been applied to such county. On the expiration of such initial

terms of appointment and on the expiration of any subsequent term, the resulting vacancies shall be filled by the executives of the respective counties, with the advice and consent of the respective governing bodies. All vacancies on the board shall be filled in the same manner for the duration of the term being filled. Board members shall serve until their successors are named and such successors have commenced their terms as board members. Board members shall be eligible for reappointment. Upon the petition of the county executive of the county from which the board member received his or her appointment, the governing body of the county may remove any board member for misconduct or neglect of duties.

3. Notwithstanding any other provision of sections [67.750](#) to [67.799](#) to the contrary, after August 28, 2004, in any district located in whole or in part in any county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants, upon the expiration of such initial terms of appointment and on the expiration of any subsequent term, the resulting vacancies shall be filled by election at the next regularly scheduled election date throughout the district. In the event that a vacancy exists before the expiration of a term, the governing body of the county shall appoint a member for the remainder of the unexpired term. Board members shall be elected for terms of three years. Such elections shall be held according to this section and the applicable laws of this state. If no person files as a candidate for election to the vacant office within the applicable deadline for filing as a candidate, then the governing body of any such county shall appoint a person to be a member of the board for a term of three years. Any appointed board members shall be eligible to run for office.

4. Directors shall immediately after their appointment meet and organize by the election of one of their number president, and by the election of such other officers as they may deem necessary. The directors shall make and adopt such bylaws, rules and regulations for their guidance and for the government of the parks, neighborhood trails and recreational grounds and facilities as may be expedient, not inconsistent with sections [67.792](#) to [67.799](#). They shall have the exclusive control of the expenditures of all money collected to the credit of the regional recreational fund and of the supervision, improvement, care and custody of public parks, neighborhood trails, recreational facilities and grounds owned, maintained or managed by the district. All moneys received for such purposes shall be deposited in the treasury of the county containing the largest portion of the district to the credit of the regional recreational fund and shall be kept separate and apart from the other moneys of such county. Such board shall have power to purchase or otherwise secure ground to be used for such parks, neighborhood trails, recreational grounds and facilities, shall have power to appoint suitable persons to maintain such parks, neighborhood trails and recreational facilities and administer recreational programs and fix their compensation, and shall have power to remove such appointees.

5. The board of directors may issue debt for the district pursuant to section [67.798](#).

6. If a county, or a portion of a county, not previously part of any district, shall enter a district, the executives of the new member county and any previous member counties shall promptly meet to apportion the board seats among the counties participating in the enlarged district. All purchases in excess of ten thousand dollars used in the construction or maintenance of any public park, neighborhood trail or recreational facility in the regional recreation district shall be made pursuant to

the lowest and best bid standard as provided in section [34.040](#) or pursuant to the lowest and best proposal standard as provided in section [34.042](#). The board of the district shall have the same discretion, powers and duties as the commissioner of administration has in sections [34.040](#) and [34.042](#).

7. Notwithstanding any other provisions in this section to the contrary, when a regional recreational district is organized in only one county on land owned solely by the county, the governing body of the county shall have exclusive control of the expenditures of all moneys collected to the credit of the regional recreational fund, and of the supervision, improvement, care, and custody of public parks, neighborhood trails, recreational facilities, and grounds owned, maintained, or managed by the county within the district.

(L. 1995 H.B. 88 § 6, A.L. 1999 S.B. 405, A.L. 2004 H.B. 1494, A.L. 2007 S.B. 22 merged with S.B. 233)

Bonds--issuance, interest, payments--income tax exemption.

[67.798](#). 1. Bonds issued pursuant to sections [67.792](#) to [67.798](#) shall be issued pursuant to a resolution adopted by the board of directors of the district which shall set out the estimated cost to the directors of the district of the proposed improvements, and shall further set out the* amount of bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection with such bonds. Any such bonds may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.

2. Notwithstanding the provisions of section [108.170](#), such bonds shall bear interest at such rate or rates determined by the district and shall mature within a period not exceeding twenty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount of such bonds. Bonds issued by the district shall possess all of the qualities of negotiable instruments pursuant to the laws of this state.

3. Such bonds may be payable to bearer, may be registered or coupon bonds and if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing such bonds, which resolution may also provide for the exchange of registered and coupon bonds. Such bonds and any coupons attached to such bonds shall be signed in such manner and by such officers of the district as may be provided by the resolution authorizing such bonds. The district may provide for the replacement of any bond which has become mutilated, destroyed or lost.

4. Bonds issued by the district shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the recreation fund, including revenues derived from annual property taxes. Neither the board members nor any person executing the bonds shall be personally liable on such bonds by reason of the issuance of such bonds. Bonds issued pursuant to this section shall not constitute a debt, liability or obligation of this state, or any political subdivision of this state other than the issuing district, nor shall any such obligations be a pledge of the faith and credit of this

state, but shall be payable solely from the revenues and assets held by the district. The issuance of bonds pursuant to this section shall not directly, indirectly or contingently obligate this state or any political subdivision of this state other than the issuing district, or the district, to levy any form of taxation for such bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to this section shall contain on its face a statement to the effect that the district shall not be obligated to pay such bond nor the interest on such bond except from the revenues received by the district or assets of the district lawfully pledged for such district, and that neither the faith and credit nor the taxing power of this state or of any political subdivision of this state other than the issuing district is pledged to the payment of the principal of, or the interest on, such obligation or bond. The proceeds of such bonds shall be disbursed in such manner and pursuant to such restrictions as the district may provide in the resolution authorizing the issuance of such bonds.

5. The district may issue negotiable refunding bonds for the purpose of refunding, extending or unifying the whole or any part of such bonds then outstanding, or any bonds, notes or other obligations issued by any other public agency, public body or political subdivision in connection with any facilities to be acquired, leased or subleased by the district, which refunding bonds shall not exceed the amount necessary to refund the principal of the outstanding bonds to be refunded and the accrued interest on such bonds to the date of such refunding, together with any redemption premium, amounts necessary to establish reserve and escrow funds and all costs and expenses incurred in connection with the refunding. The board shall provide for the payment of interest and principal of such refunding bonds in the same manner as was provided for the payment of interest and principal of the bonds refunded.

6. In the event that any of the board members or officers of the district whose signatures appear on any bonds or coupons shall cease to be on the board before the delivery of such bonds, such signatures shall remain valid and sufficient for all purposes, the same as if such board members or officers had remained in office until such delivery.

7. The district is hereby declared to be performing a public function and bonds of the district are declared to be issued for an essential public and governmental purpose and, accordingly, interest on such bonds and income from such bonds shall be exempt from income taxation by this state.

(L. 1999 S.B. 405)

*Word "the" does not appear in original rolls.

Regional recreational district may levy property or sales tax, purpose--rate of tax--election, ballot form--tax, how collected--qualified voters defined.

67.799. 1. A regional recreational district may, by a majority vote of its board of directors, impose an annual property tax for the establishment and maintenance of public parks and recreational facilities and grounds within the boundaries of the regional recreational district not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within the district, except that no such tax shall become effective unless the board of directors of the district submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax.

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

Shall a cent tax per one hundred dollars assessed valuation be levied for public parks and recreational facilities?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until the board of directors of the district submits another proposal to authorize the tax and such proposal is approved by a majority of the qualified voters voting thereon.

3. The property tax authorized in subsections 1 and 2 of this section shall be levied and collected in the same manner as other ad valorem property taxes are levied and collected.

4. (1) A regional recreational district may, by a majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to sections [144.010](#) to [144.525](#) for the purpose of funding the creation, operation and maintenance of public parks, recreational facilities and grounds within the boundaries of a regional recreational district. The tax authorized by this subsection shall be in addition to all other sales taxes allowed by law. No tax pursuant to this subsection shall become effective unless the board of directors submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax, and such tax shall become effective only after the majority of the voters voting on such tax approve such tax.

(2) In the event the district seeks to impose a sales tax pursuant to this subsection, the question shall be submitted in substantially the following form:

Shall a cent sales tax be levied on all retail sales within the district for public parks and recreational facilities?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until another proposal to authorize the tax is submitted to the voters of the district and such proposal is approved by a majority of the qualified voters voting thereon. The provisions of sections [32.085](#) and [32.087](#) shall apply to any tax approved pursuant to this subsection.

5. As used in this section, "qualified voters" or "voters" means any individuals residing within the proposed district who are eligible to be registered voters and who have registered to vote under chapter 115 or, if no individuals eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax authorized in this section. If the owner of the property within the proposed district is a political subdivision or

corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.

(L. 1995 H.B. 88 § 7, A.L. 1999 S.B. 405, A.L. 2004 H.B. 795, et al. merged with H.B. 833)

Notice to nonresident property owners, when.

[67.800](#). Before any political subdivision or special taxing district for public works or public improvements shall be formed, and before any political subdivision or special taxing district excepting school districts may impose any special assessment for public works or public improvements, a copy of any notice required to be published by general law shall be mailed to all nonresident property owners who request notice as provided herein, within ten days after the first publication of such notice.

(L. 1969 S.B. 156 § 1)

Owner to file affidavit of request, contents, fee.

[67.810](#). Any nonresident property owner may file with the county clerk, the circuit clerk, the city clerk, or clerk of any political subdivision, who is required by law to publish notices required by general law in regard to the formation of special taxing districts for public works or public improvements, or in regard to the imposition of special assessments by such special taxing districts, an affidavit requesting copies of such notices. The affidavit shall specify the notices to be required by the nonresident property owner by reference to the particular statutes which provide for publication of such notices, and the duty of the various clerks to provide notice shall be limited to those specific notices requested in the affidavit. The affidavit shall be accompanied by a self-addressed envelope together with sufficient postage for the mailing of any notice by certified mail. The affidavit shall also be accompanied by a fee of one dollar payable to the political subdivision.

(L. 1969 S.B. 156 § 2)

Notice, how sent, by whom.

[67.820](#). 1. The county clerk, circuit clerk, city clerk, or clerk of any political subdivision, upon whom the duty is imposed by law to publish notice required by law in regard to the formation of a special taxing district for public works or public improvements, shall mail by certified mail with return receipt a copy of each published notice in regard to the formation of any special taxing district within the county, city or other political subdivision to each nonresident property owner who has requested such notice by affidavit as provided in section [67.810](#).

2. The county clerk, circuit clerk, city clerk, or clerk of any political subdivision, upon whom the duty is imposed by law to publish notice required by law in regard to any special assessment by a special taxing district, shall mail by certified mail with return receipt a copy of each published notice to each nonresident property owner who has requested such notice by affidavit as provided in section [67.810](#).

(L. 1969 S.B. 156 §§ 3, 4)

Receipt of notice, owner to refile affidavit.

[67.830](#). If any clerk shall provide notice to a nonresident property owner pursuant to section [67.820](#), such nonresident property owner shall refile with the clerk the affidavit together with self-addressed envelope, postage and filing fee, as provided in section [67.810](#), for any further notices which the nonresident property owner may require.

(L. 1969 S.B. 156 § 5)

Request for notice expires, when, renewed, how.

[67.840](#). The request for notice provided in section [67.810](#) shall expire five years following the date that the affidavit is filed, and ten days prior to such expiration date the clerk with whom the affidavit was filed shall return the affidavit to the nonresident property owner with notification that the request for notice can be renewed upon a renewed compliance by the nonresident property owner with the provisions of section [67.810](#). The clerk shall return the affidavit together with such notification in the self-addressed envelope provided by the nonresident property owner pursuant to section [67.810](#).

(L. 1969 S.B. 156 § 6)

Failure of notice, effect of.

[67.850](#). The failure of any county clerk, circuit clerk, city clerk, or clerk of a political subdivision to mail any copy of a published notice as provided in sections [67.800](#) to [67.860](#) shall not invalidate the formation of any political subdivision or special taxing district for public works or public improvements, nor shall it invalidate any bonds issued by such political subdivision or special taxing district, nor shall it invalidate any special assessment made by such subdivision or district.

(L. 1969 S.B. 156 § 7)

Nonresident property owner defined.

[67.860](#). The term "nonresident property owner" as used in sections [67.800](#) to [67.860](#) is defined as any person whose residence is outside the boundaries of the political subdivision or taxing district.

(L. 1969 S.B. 156 § 8)

Policy statement.

[67.870](#). The general assembly finds that the rapid growth and random spread of urban development is encroaching upon, impairing, or eliminating, many open areas and spaces of varied sizes and character, including many such sites having significant scenic or esthetic values, which areas and spaces, if preserved and maintained in their present open state, would constitute important physical, healthful, esthetic or economic assets adding to the value of existing or impending urban and metropolitan development.

(L. 1971 H.B. 570 § 1)

Provisions of sections [67.870](#) to [67.910](#) applicable to state and certain subdivisions.

[67.875.](#) The general assembly hereby declares that it is necessary for sound and healthful urban and metropolitan development, and in the public interest, for the state or any county having a population in excess of two hundred thousand, or any county adjoining, or city not within but adjoining such county, to expend or advance public funds for, or to accept, any interest in land herein described for the purpose of acquiring, maintaining, improving, protecting, limiting the future use of, or otherwise conserving and properly utilizing open spaces and areas within such counties, or cities, and the acquisition of such interests in land shall be deemed for a public purpose.

(L. 1971 H.B. 570 § 2)

Who may acquire land and for what purpose.

[67.880.](#) The Missouri state park board, and any county having a population in excess of two hundred thousand and any county adjoining, or city not within but adjoining such county, may acquire by purchase, gift, grant, bequest, devise, or otherwise, the fee, development right or restrictive covenant, conservation easement, covenant or other contractual right in land or water rights located within such counties or cities necessary or appropriate to maintain, improve, protect, limit the future use of, or otherwise conserve and properly utilize open spaces and areas within such counties or cities. The state park board or any such county or city may also acquire the fee to any property for the purpose of conveying or leasing said property back to its original owner or other person under such covenants or other contractual arrangements as will limit the future use of the property in accordance with the purposes herein expressed.

(L. 1971 H.B. 570 § 3)

Plan for conservation, hearing and reports required before condemnation authorized.

[67.885.](#) No private property shall be acquired by eminent domain hereunder until and unless the state park board or governing body of such county or city shall adopt a resolution or formal order declaring the public purpose or use therefor or shall have adopted a plan for conservation of open spaces embracing such property, and shall have held a public hearing thereon, and received the report of the planning agency of the state or county or city with regard to such acquisition.

(L. 1971 H.B. 570 § 4)

Not-for-profit organizations may acquire land or water rights in same manner, exception.

[67.890.](#) Any not-for-profit organization formed for the purpose of conserving open spaces in harmony with the policies recited in sections [67.870](#) to [67.910](#) may acquire in the same manner, other than by eminent domain, any such interest in land or water rights for the same purposes.

(L. 1971 H.B. 570 § 5)

Tax assessments, how affected.

[67.895](#). After transfer and acquisition of any such interest pursuant to sections [67.870](#) to [67.910](#), all county and municipal assessors and taxing authorities, in determining the assessed valuation placed on such open space or area for purposes of taxation of the private ownership therein, shall take due account of and assess private property interests with due regard to the limitation of future use of the land.

(L. 1971 H.B. 570 § 6)

Definitions.

[67.900](#). For the purposes of sections [67.870](#) to [67.910](#), an "open space" or "open area" means any space or area the preservation or restriction of the use of which would:

- (1) Maintain or enhance the conservation of natural or scenic resources,
- (2) Protect natural streams or water supply,
- (3) Promote conservation of soils, wet lands, beaches or marshes,
- (4) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries, or other open areas and open spaces,
- (5) Preserve archaeologic and historic sites,
- (6) Implement the plan of development adopted by the planning agency of the state or county or municipality, or
- (7) Promote orderly urban or suburban development.

(L. 1971 H.B. 570 § 7)

Authorization to accept funds or grants.

[67.905](#). The state park board, any county having a population in excess of two hundred thousand or any county adjoining, or city not within but adjoining such county, may accept and receive funds or grants from any other governmental or private agency, person or organization to be expended for the purposes of sections [67.870](#) to [67.910](#) and may enter into contracts with such governmental or private agency, person or organization consistent with the public purposes of sections [67.870](#) to [67.910](#) with regard thereto.

(L. 1971 H.B. 570 § 8)

Sections [67.870](#) to [67.910](#) not to apply to second class counties having more than 100,000 and less than 110,000 inhabitants.

[67.910](#). Any other provision of sections [67.870](#) to [67.910](#) to the contrary notwithstanding, the provisions hereof shall not apply to counties of the second class having a population of more than one hundred thousand and less than one hundred ten thousand inhabitants.

(L. 1971 H.B. 570 § 9)

Dissolution of certain special purpose districts--procedure forelection, form of ballot.

[67.950](#). 1. Any special purpose district formed under the provisions of a statute of this state requiring approval by the voters of the district, and for which no specific procedure is provided to terminate or dissolve such a district, may be dissolved as provided in this section and section [67.955](#).

2. A petition describing the boundaries of the district sought to be dissolved shall be filed with the clerk of the circuit court of the county in which the subject district is located or, if the subject district embraces lands in more than one county, with the clerk of the circuit court of the county having the largest acreage within the boundaries of the subject district. Such petition, in addition to such boundary description, shall allege that further operation of the subject district is inimical to the best interests of the inhabitants of the district and that the district should, in the interest of the public welfare and safety, be dissolved, and such other information as may be useful to the court in determining whether the petition should be granted and a decree of dissolution entered. Such petition shall also include a detailed plan for payment of all debt and obligations of the district at the time of dissolution. Such petition shall be accompanied by a cash deposit of fifty dollars as an advancement of the costs of the proceeding, and the petition shall be signed by eight percent or more of the voters of the district. The petition shall be verified by at least one of the signers thereof and shall be served upon the governing board of the district. The district shall be a party, and if the governing board in its discretion determines that such dissolution is not in the public interest, the district shall oppose such petition and pay all cost and expense thereof.

3. Upon the filing of the petition, the petition shall be presented to the circuit court and such court shall fix a date for a hearing on such petition. The clerk of the court shall give notice of the filing of the petition in some newspaper of general circulation in the county in which the proceedings are pending, and if the district extends into any other county or counties, such notice shall also be published in some newspaper of general circulation in such other county or counties. The notice shall contain a description of the subject boundary lines of the district and the general purposes of the petition, and shall set forth the date fixed for the hearing on the petition, which shall not be less than seven nor more than twenty-one days after the date of the last publication of the notice and shall be on some regular judicial day of the court in which the petition is pending. Such notice shall be signed by the clerk of the circuit court and shall be published in three successive issues of a weekly newspaper or in twenty successive issues of a daily newspaper.

4. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.

5. Exceptions to the dissolution of a district may be made by any voter or landowner of the district, and by the district as provided in this section. Such exceptions shall be filed not less than

five days prior to the date set for the hearing on the petition. Such exceptions shall specify the grounds upon which the exceptions are filed, and the court shall take them into consideration in passing upon the petition and shall also consider the evidence in support of the petition and in support of the exceptions made. Unless petitioners prove that all debts and financial obligations of the district can be paid in full upon dissolution, the petition shall be dismissed at the cost of the petitioners.

6. Should the court find that it would not be to the public interest to dissolve a district, the petition shall be dismissed at the costs of the petitioners. If, however, the court should find in favor of the petitioners, the court shall enter its interlocutory decree of dissolution, which decree shall provide for the submission of the question to the voters of the district. The decree of dissolution shall not become final and conclusive until it has been submitted to the voters residing within the boundaries described in such decree and approved by a majority of the votes cast. The decree shall provide for the submission of the question and shall fix the date thereof.

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

Shall the district be dissolved?

8. The returns shall be certified by the election authority to the circuit court having jurisdiction in the case. Upon receiving such certification, the court shall enter its order canvassing the returns and declaring the result of such election. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the court shall, in such order declaring the result of the election, enter a further order declaring the decree of dissolution to be final and conclusive. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the court shall enter a further order declaring such decree of dissolution to be void and of no effect. No appeal shall lie from any of such orders. In the event that the court declares the decree of dissolution to be final as provided in this subsection, the clerk of the circuit court shall file certified copies of such decree of dissolution and of such final order with the secretary of state, the recorder of deeds of the county or counties in which the district is located, and with the clerk of the county commission of the county or counties in which the district is located.

9. Notwithstanding any other provision of law in this section to the contrary, no district shall be dissolved until all of its outstanding indebtedness has been paid, and the court in its decree of dissolution shall provide for the disposition of the remaining property of the district.

(L. 1977 S.B. 198 § 1, A.L. 1978 H.B. 971, A.L. 2015 S.B. 497)

CROSS REFERENCE:

Dissolution of a consolidated sewer district, [249.1118](#)

Procedure for dissolution--bonded indebtedness, effect of.

[67.955](#). Subject to any decree of dissolution entered under section [67.950](#), the governing body, upon passage of a proposition to dissolve, shall dispose of all assets of the district and apply all proceeds to the payment of all indebtedness of the district and if any funds are left after such liquidation they shall be paid to the taxpayers of the district. Such payments shall be computed on

the ratio of each taxpayer's tax paid in to the total tax collected for the last taxable year for which the district collected taxes. The liquidation, payments and refunds shall be completed within one hundred twenty days after the date of the submission of the question, and the district shall cease to exist; except that if general obligation bonded indebtedness exists the district shall continue to exist solely for the purpose of levying and collecting taxes to pay such indebtedness.

(L. 1977 S.B. 198 § 2, A.L. 1978 H.B. 971, A.L. 2015 S.B. 497)

CROSS REFERENCE:

Dissolution of a consolidated sewer district, [249.1118](#)

Definitions.

[67.970](#). As used in sections [67.970](#) to [67.983](#):

(1) "City" means any city not within a county or any city having a population of over one hundred thousand persons located in a county of the first class not having a charter form of government which does not adjoin any other first class county;

(2) "Commission" means a residential renovation loan commission authorized by the provisions of section [67.972](#);

(3) "Project" means the purchase and renovation of one or more residences or residential structures which have been determined to be of substandard quality or condition and the subsequent sale thereof following renovation;

(4) "Renovate" or "renovation" means the renovation, reconstruction, remodeling, repairing, weatherizing, installation of energy conservation measures or devices, and similar work necessary to make a residence safe, sanitary, and decent, and make it meet the minimum building code requirements and occupancy requirements of a city, as the term "city" is defined in this section.

(L. 1983 H.B. 788 § 1)

Residential renovation loan commission, procedure to establish--commission membership, terms--expenses.

[67.972](#). 1. The governing body of any city, by enacting an appropriate ordinance, may establish a commission and authorize the commission to engage in a program of renovation of residences as authorized by the provisions of sections [67.970](#) to [67.983](#).

2. When authorized by the governing body of the city, a "Residential Renovation Loan Commission" shall be established. It shall be composed of five members, all of whom shall be appointed by the mayor of the city. Each commission member shall serve for a term of five years; except that, of the members first appointed, one shall be appointed for a term of one year, one shall be appointed for a term of two years, one shall be appointed for a term of three years, one shall be appointed for a term of four years, and one shall be appointed for a term of five years. Members may serve consecutive terms. All members of a residential renovation loan commission shall serve without compensation for such service, but shall be reimbursed for all necessary and actual

expenses incurred by them in the performance of their official duties. If a court of competent jurisdiction determines that any provision of this section would obligate the state of Missouri to pay for any service authorized by the provisions of sections [67.970](#) to [67.983](#), then those provisions shall terminate and be of no force and effect.

(L. 1983 H.B. 788 § 2)

Powers of commission.

[67.974](#). Each residential renovation loan commission may:

(1) Receive, hold and convey title to real estate on projects carried out by the commission and receive and use for the purposes described in sections [67.970](#) to [67.983](#) any grants or loans made by the Missouri housing development commission pursuant to section 215.035 or 215.050;

(2) Approve all proposed purchases of residences for renovation;

(3) Approve the workmen who will perform the renovation and reconstruction work; the workmen, to be selected from the local labor force, shall be capable of performing the work for which they will be hired, and shall be, as far as practicable, persons who are not employed on a regular basis and who are indigenous to the areas which are selected for renovation activity;

(4) Contract and be contracted with;

(5) Seek such legal and other professional and staff assistance deemed necessary to carry out the purposes of this section;

(6) Sell the residences renovated, but such sales shall be subject to the following requirements:

(a) All residences sold which were acquired from a land reutilization authority pursuant to section [92.810](#) and at least seventy-five percent of all residences sold shall be sold to persons who qualify for low-income housing ownership benefits under federal or state law, or both, as determined annually by the residential renovation loan commission;

(b) Each residence shall be sold only to a person who will be the actual owner of record of the residence and will actually occupy the residence for a period of not less than five years;

(c) Each residence shall be sold at a price which will allow the commission to recover all costs incurred by it in acquiring, renovating, and selling such residence, including, but not limited to, the purchase price paid for such residence, labor, materials, and other renovation expenses and any reimbursement of expenses made to a land reutilization authority for property acquired pursuant to section [92.810](#);

(7) Do all other things necessary to implement and administer the residential renovation program authorized by sections [67.970](#) to [67.983](#).

(L. 1983 H.B. 788 § 3, A.L. 1993 S.B. 376)

Residences selected for renovation, location--plans to have hearingbefore commissions to determine impact.

[67.976](#). Residences selected for purchase and renovation under the provisions of sections [67.970](#) to [67.983](#) shall be located in those areas of the city, which are in the greatest need of neighborhood rehabilitation. Each residential renovation loan commission shall cause to be made, a plan or plans, available to the public, to carry out the purposes of this section and to assist the reasonable renovation of other residences in other areas of each such city, giving the highest priority to those areas of each such city that possess the greatest need of neighborhood renovation together with sufficient existing housing resources so that said renovation would reasonably add value to the neighborhood. In making the plan or plans required by this section, each residential renovation loan commission shall hold public hearings at reasonable times and places from which to obtain community input in order to assess the impact of any proposed plan on any neighborhood involved and to assist them in determining which such neighborhood or neighborhoods shall be given such highest priority consider, among all other relevant considerations:

(1) The number of properties owned by the land reutilization agency in a neighborhood capable of renovation; and

(2) The prior commitment of private developers to the area selected, or areas adjacent thereto, for purposes of assuring that low and moderate income can obtain long-term financing and insurance.

(L. 1983 H.B. 788 § 4)

Bonds issues, authorization--forms--sales--rate of interest.

[67.978](#). The commission may at any time issue revenue bonds for the purpose of paying any part of the cost of any project or part thereof. Every issue of its bonds shall be payable out of the property and revenues of the commission which may be pledged, assigned, mortgaged, or in which a security interest is granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. The bonds shall be authorized by resolution of the commission, shall bear such date or dates, and shall mature at such time or times, but not in excess of twenty years, as the resolution shall specify. The bonds shall be in such denomination, bear interest at such rate, be in such form, either coupon or registered, be issued in such manner, be payable in such place or places and be subject to redemption as the resolution may provide. The bonds of the commission may be sold at either public or private sale, at such price as the commission shall determine, but at not less than ninety-five percent of the principal amount thereof and at an interest rate not in excess of the maximum rate, if any, applicable to general and business corporations.

(L. 1983 H.B. 788 § 5)

Notes authorized--sales--interest rate--to mature when.

[67.981](#). Pending the issuance of bonds, the commission may issue notes payable from the proceeds of such bonds or from such other sources as the commission may specify as in the case of bonds. Such notes shall mature in not more than five years and shall be sold at public or private sale as the commission may specify at not less than ninety-five percent of the principal amount thereof and at an interest rate not in excess of the maximum rate, if any, applicable to general and business corporations. The other details with respect to such notes shall be determined by the commission as in the case of bonds.

(L. 1983 H.B. 788 § 6)

Issuance of renewal notes and refunding bonds--sales.

[67.983](#). The commission may from time to time issue renewal notes or refund any bonds by the issuance of refunding bonds, whether the bonds to be refunded have or have not matured, and to issue bonds partially to refund bonds then outstanding and partially for any other purpose. Renewal notes or refunding bonds may be sold at public or private sale and the proceeds applied to the purchase, redemption, or payment of the notes or bonds to be refunded.

(L. 1983 H.B. 788 § 7)

Senior citizens' services fund tax, election, ballot, levy and collection of, limitation.

[67.990](#). 1. The governing body of any county or city not within a county may, upon approval of a majority of the qualified voters of such county or city voting thereon, levy and collect a tax not to exceed five cents per one hundred dollars of assessed valuation, or in any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants, the governing body may, upon approval of a majority of the qualified voters of the county voting thereon, levy and collect a tax not to exceed ten cents per one hundred dollars of assessed valuation upon all taxable property within the county or city or for the purpose of providing services to persons sixty years of age or older. The tax so levied shall be collected along with other county or city taxes, in the manner provided by law. All funds collected for this purpose shall be deposited in a special fund for the provision of services for persons sixty years of age or older, and shall be used for no other purpose except those purposes authorized in sections [67.990](#) to [67.995](#). Deposits in the fund shall be expended only upon approval of the board of directors established in section [67.993](#) and only in accordance with the fund budget approved by the county or city governing body.

2. The question of whether the tax authorized by this section shall be imposed shall be submitted in substantially the following form:

OFFICIAL BALLOT

Shall (name of county/city) levy a tax of cents per each one hundred dollars assessed valuation for the purpose of providing services to persons sixty years of age or older?

☐ YES ☐ NO

(L. 1989 H.B. 351 § 1, A.L. 2003 H.B. 600)

Effective 7-01-03

Fund established, when--board of directors, appointment, members, terms, vacancies, officers--duties--use of fund moneys--powers.

[67.993](#). 1. Upon the approval of the tax authorized by section [67.990](#) by the voters of the county or city not within a county, the tax so approved shall be imposed upon all taxable property within the county or city and the proceeds therefrom shall be deposited in a special fund, to be known as the "Senior Citizens' Services Fund", which is hereby established within the county or city treasury. No moneys in the senior citizens' services fund shall be spent until the board of directors provided for in subsection 2 of this section has been appointed and has taken office.

2. Upon approval of the tax authorized by section [67.990](#) by the voters of the county or city, the governing body of the county or the mayor of the city shall appoint a board of directors consisting of seven directors, who shall be selected from the county or city at large and shall, as nearly as practicable, represent the various groups to be served by the board. Each director shall be a resident of the county or city. Each director shall be appointed to serve for a term of four years and until his successor is duly appointed and qualified; except that, of the directors first appointed, one director shall be appointed for a term of one year, two directors shall be appointed for a term of two years, two directors shall be appointed for a term of three years, and two directors shall be appointed for a term of four years. Directors may be reappointed. All vacancies on the board of directors shall be filled for the remainder of the unexpired term by the governing body of the county or mayor of the city. The directors shall not receive any compensation for their services, but may be reimbursed for all actual and necessary expenses incurred in the performance of their official duties from the moneys in the senior citizens' services fund.

3. The administrative control and management of the funds in the senior citizens' services fund and all programs to be funded therefrom shall rest solely with the board of directors appointed under subsection 2 of this section; except that, the budget for the senior citizens' services fund shall be approved by the governing body of the county or city prior to making of any payments from the fund in any fiscal year. The board of directors shall use the funds in the senior citizens' services fund to provide programs which will improve the health, nutrition, and quality of life of persons who are sixty years of age or older. The budget may allocate funds for operational and capital needs to senior-related programs in the county or city in which such property taxes are collected. No funds in the senior citizens' services fund may be used, directly or indirectly, for any political purpose. In providing such services, the board of directors may contract with any person to provide services relating, in whole or in part, to the services which the board itself may provide under this section, and for such purpose may expend the tax proceeds derived from the tax authorized by section [67.990](#).

4. The board of directors shall elect a chairman, vice chairman, and such other officers as it deems necessary; shall establish eligibility requirements for the programs it furnishes; and shall do all other things necessary to carry out the purposes of sections [67.990](#) to [67.995](#). A majority of the board of directors shall constitute a quorum.

5. The board of directors, with the approval of the governing body of the county or city, may accept any gift of property or money for the use and benefit of the persons to be served through the programs established and funded under sections [67.990](#) to [67.995](#), and may sell or exchange any such property so long as such sale or exchange is in the best interests of the programs provided under sections [67.990](#) to [67.995](#) and the proceeds from such sale or exchange are used exclusively to fund such programs.

(L. 1989 H.B. 351 § 2, A.L. 2008 H.B. 1380)

Fund abolished, moneys transferred to general revenue--audit of fund,when.

[67.995](#). 1. If the tax, special fund, and board of directors authorized by sections [67.990](#) to [67.995](#) are ever repealed or abolished, all funds remaining in the special fund shall be transferred to the general revenue fund of the county or city not within a county.

2. If the governing body of the county or city shall determine that an audit is necessary or desirable, the accounts of the board of directors shall be audited by a certified public accountant selected by the governing body of the county or city. An audit performed under this subsection shall also review the records of the receipts and disbursements and the property inventory of every officer or office of the board of directors which receives or disburses money on behalf of the board or which holds property belonging to the board. Upon the completion of the investigation, the certified public accountant shall render a report to the governing body of the county or city, along with a statement showing, under appropriate classifications, the receipts and disbursements of the board of directors during the period of the audit. The expense of an audit performed under this subsection shall be paid by the board of directors from funds in the senior citizens' services fund.

(L. 1989 H.B. 351 §§ 3, 4)

Senior services and youth program sales tax--ballot language--trustfund created, use of moneys (Perry County).

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

county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

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

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

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

3. On or after the effective date of any tax authorized under this section, the county which imposed the tax shall enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections [32.085](#) and [32.087](#) shall apply. All revenue collected under this section by the director of the department of revenue on behalf of any county, 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 "Senior Services and Youth Programs 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 county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special 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.

4. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the county may authorize the use of a bracket system similar to that authorized in

section [144.285](#) and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in sections [144.010](#) to [144.525](#) governing the state sales tax, and section [32.057](#), the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections [144.010](#) to [144.525](#) are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections [144.010](#) to [144.525](#) for the administration and collection of the state sales tax shall satisfy the requirements of this section, 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. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section [32.057](#) and sections [144.010](#) to [144.525](#) are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections [144.010](#) to [144.525](#).

6. The governing body of any county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the county. The ballot of submission shall be in substantially the following form:

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

☐ 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 in favor of repeal, that 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.

7. Whenever the governing body of any county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the county 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 county 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.

8. 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 county shall notify the director of the department of revenue of the action at least thirty 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 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 shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

9. Each county imposing the tax authorized in this section shall establish a senior services tax commission to administer the portion of the sales tax revenue dedicated to providing senior services. Such commission shall consist of seven members appointed by the county commission. The county commission shall determine the qualifications, terms of office, compensation, powers, duties, restrictions, procedures, and all other necessary functions of the commission.

(L. 2007 H.B. 205 merged with H.B. 795 merged with S.B. 22 merged with S.B. 30 merged with S.B. 233)

Transient guests to pay tax on sleeping rooms in hotels and motels, purpose to fund convention and visitors bureau, any county and certain cities--limitation on tax, certain cities and counties.

67.1000. 1. The governing body of the following cities and counties may impose a tax as provided in this section:

(1) Any county;

(2) Any city which is the county seat of any county or which now or hereafter has a population of more than three thousand five hundred inhabitants and which has heretofore been authorized by the general assembly;

(3) Any city or county with more than three hundred fifty hotel and motel rooms within the boundaries of such city or county;

(4) Any other city which has a population of more than eighteen thousand and less than forty-five thousand inhabitants located in a county of the first classification with a population over two

hundred thousand adjacent to a county of the first classification with a population over nine hundred thousand.

2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or county, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at an election permitted under section [115.123](#) a proposal to authorize the governing body of the city or county to impose a tax under the provisions of this section and section [67.1002](#). The tax authorized by this section and section [67.1002](#) shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom the city or county has contracted, and which is established for the purpose of promoting the city or county as a convention, visitor and tourist center. Such tax shall be stated separately from all other charges and taxes.

3. As used in this section and section [67.1002](#), the term "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter, except that in any county of the third classification without a township form of government and with more than forty-one thousand one hundred but fewer than forty-one thousand two hundred inhabitants, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for ninety days or less during any calendar quarter.

4. Provisions of this section to the contrary notwithstanding, the governing body of any home rule city with more than thirty-nine thousand six hundred but fewer than thirty-nine thousand seven hundred inhabitants and partially located in any county of the first classification with more than seventy-one thousand three hundred but fewer than seventy-one thousand four hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be not more than seven percent per occupied room per night, except that such tax shall not become effective unless the governing body of such city submits to the voters of the city at an election permitted under section [115.123](#) a proposal to authorize the governing body of the city to impose a tax under the provisions of this subsection and section [67.1002](#). The tax authorized by this subsection and section [67.1002](#) shall be in addition to the charge for the sleeping room 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 solely for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom the city has contracted, and which is established for the purpose of promoting the city as a convention, visitor, and tourist center. Such tax shall be stated separately from all other charges and taxes.

5. Notwithstanding any other provision of law to the contrary, the tax authorized in this section shall not be imposed by the following cities or counties:

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

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

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

6. This section shall not be construed as repealing any taxes levied by any city or county on transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

(L. 1991 H.B. 25 § 1 subsec. 1, A.L. 1996 H.B. 1237, A.L. 1997 S.B. 155, A.L. 1997 2d Ex. Sess. H.B. 3, A.L. 1998 S.B. 820 and H.B. 1587, A.L. 2007 H.B. 795 merged with S.B. 22, A.L. 2010 H.B. 1442 merged with S.B. 644, A.L. 2011 H.B. 161)

Ballot form--tax to be effective when--collection of tax,options--penalty on unpaid taxes--delinquent when, any county andcertain cities.

67.1002. 1. The question shall be submitted in substantially the following form:

Shall the (City or County) levy a tax of percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the city or county, where the proceeds of which shall be expended for promotion of tourism or funding a convention and visitors bureau?

☐ 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 or county shall have no power to impose the tax authorized by this section unless and until the governing body of the city or county again submits the question to the qualified voters of the city or county and such question is approved by a majority of the qualified voters voting on the question.

2. On and after the effective date of any tax authorized under the provisions of this section and section 67.1000, the city or county which levied the tax may adopt one of the two following provisions for the collection and administration of the tax:

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

(2) The city or county 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 and section 67.1000. In the event any city or county enters into an agreement with the director of revenue of the state of

Missouri for the collection of the tax authorized in this section and section [67.1000](#), 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 under the provisions of this section and section [67.1000](#). The tax authorized under the provisions of this section and section [67.1000](#) 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 not less than one percent nor more than three percent for cost of collection.

3. If a tax is imposed by a city or county under this section and section [67.1000](#), the city or county may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1991 H.B. 25 § 1 subsecs. 2, 3, 4, A.L. 2011 H.B. 161)

Transient guest tax on hotels and motels in counties and cities meeting a room requirement or a population requirement, amount, issue submitted to voters, ballot language.

[67.1003](#). 1. The governing body of the following cities and counties may impose a tax as provided in this section:

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

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

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

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

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

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

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

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

2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in

the city or county or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body of the city or county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

3. Notwithstanding any other provision of law to the contrary, except as provided in subsection 5 of this section, the tax authorized in subsection 1 of this section shall not be imposed by the following cities or counties:

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

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

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

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

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

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

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

☐ 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 second 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 tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

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

8. This section shall not be construed as repealing any taxes levied by any city or county on transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

(L. 1999 H.B. 139 § 1, A.L. 2000 H.B. 1659 merged with S.B. 724, A.L. 2001 H.B. 242 merged with S.B. 323 & 230, A.L. 2005 H.B. 58 merged with H.B. 186, A.L. 2007 S.B. 22 merged with S.B. 81 merged with S.B. 233, A.L. 2010 S.B. 644, A.L. 2011 H.B. 161)

Transient guest tax for certain counties, amount--issue submitted to voters, ballot language (includes Platte County).

67.1004. 1. The governing body of any noncharter county of the first classification with a population of less than seventy-five thousand and containing part of a city with a population of more than four hundred and thirty thousand may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof, which shall be not more than one quarter of one percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election, a proposal to authorize the governing body of the county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

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

☐ YES ☐ NO

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

(L. 1999 H.B. 139 § 2)

Effective 7-13-99

Transient guests to pay tax on sleeping rooms in hotels or motels--rate--election, ballot form--purpose, tourism--rate of tax change, procedure (Pettis County).

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

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

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

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

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

☐ 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 second 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 tax authorized by sections 67.1006 to 67.1012 shall not become effective unless and until the question is resubmitted under the provisions of sections 67.1006 to 67.1012 to the qualified voters of the county and such question is approved by a majority of the qualified voters of the county voting on the question.

3. The governing body of any county imposing a tax under this section may, by order or ordinance, change the rate of such tax from two dollars per room per night to not more than five percent per occupied room per night. No such order or ordinance shall become effective unless the

governing body of the county submits to the voters of the county at a state general, primary, or special election a proposal to authorize the governing body of the county to change the rate of tax imposed under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the change in the tax rate shall become effective on the first day of the second 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 change in the tax rate shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the county and such question is approved by a majority of the qualified voters voting on the question.

(L. 1991 H.B. 25 § 2 subsecs. 1, 2, A.L. 2011 H.B. 161)

Tourism commission to be established, appointment, qualifications, terms (Pettis County).

[67.1008](#). Upon adoption of the tax authorized in sections [67.1006](#) to [67.1012](#), there shall be established a "Tourism Commission", to consist of five members, two of whom shall be appointed by the governing body of the county and two of whom shall be appointed by the governing body of the largest city within the county. Of the two members each appointed by the governing bodies of the city and county, one member each shall be a representative of the hotel and motel industry. Of each of the members so appointed by the governing bodies of the city and county, one member shall be appointed for a term of three years and one member shall be appointed for a term of two years. The remaining member of the commission shall be appointed jointly by the governing bodies of the city and county and shall be a member of a locally formed organization representing the local general business interests in the area and shall be appointed for a term of four years.

(L. 1991 H.B. 25 § 2 subsec. 3)

Transient guest tax authorized for certain cities--ballot language (Cities of Edmundson and Woodson Terrace).

[67.1009](#). 1. The governing body of the following cities may impose a tax as provided in this section:

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

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

2. The governing body of any city listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be not more than six-tenths of one percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body

of the city to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law. Such tax shall be stated separately from all other charges and taxes.

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

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent up to six-tenths of one percent)?

☐ 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 second 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 tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

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

(L. 2013 S.B. 99)

Tax revenues to be administered by commission for promotion of tourism, powers and duties (Pettis County).

67.1010. Any tax, and the revenues derived from the tax, imposed under the provisions of sections 67.1006 to 67.1012 shall be administered by the tourism commission, appointed under the provisions of sections 67.1006 to 67.1012. The revenues received from the tax shall be deposited by the commission in a special fund and used solely for the promotion of tourism within the county with at least fifty percent of the revenue used for joint efforts to promote a state-operated facility for the first five years the tax is in effect. After the expiration of five years, the commission shall decide on the use of the moneys.

(L. 1991 H.B. 25 § 2 subsec. 4, A.L. 2013 H.B. 184 merged with S.B. 23)

Collection of tax, options, penalty for delinquency, when (Pettis County).

67.1012. 1. Upon voter approval of the tax authorized under the provisions of this act*, the tourism commission authorized to administer the tax shall adopt one of the two following provisions for the collection and administration of the tax:

(1) The commission may adopt rules and regulations for the internal collection of such tax by the commission; or

(2) The commission may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in sections [67.1006](#) to [67.1012](#). In the event the commission enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in sections [67.1006](#) to [67.1012](#), 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 under the provisions of sections [67.1006](#) to [67.1012](#). The tax authorized under the provisions of sections [67.1006](#) to [67.1012](#) 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 not less than one percent nor more than three percent for cost of collection.

2. If a tax is imposed under sections [67.1006](#) to [67.1012](#), there shall also be imposed a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1991 H.B. 25 § 2 subsecs. 5, 6)

*"This act" (H.B. 25, 1991) contained numerous sections. Consult Disposition of Sections table for a definitive listing.

Transient guests of hotels and motels to pay tax to fund exposition and community center (including city of Marshall).

[67.1015](#). 1. The governing body of any third class city with a population of at least twelve thousand located in a county of the fourth classification may impose 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, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state municipal, general or primary election, a proposal to authorize the governing body of the city to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room 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 solely for building and operating an exposition and community center. Such tax shall be stated separately from all other charges and taxes.

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

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent for the purpose of building and operating an exposition and community center?

☐ YES ☐ NO

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

4. Within ten days after a vote in favor of the adoption of a tax authorized by this section and by the voters of any such city, the governing body of the city shall make its order imposing the tax. The

tax shall become effective on the first day of the first calendar quarter after such order is made, and such tax shall be collected by the department of revenue in the same manner as prescribed in section [32.087](#), except as otherwise provided in this section.

(L. 2000 S.B. 724)

County transient guest taxes--procedures.

[67.1016](#). 1. The governing body of any county of the second, third, or fourth classification 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 county or a portion thereof. The tax shall be not more than one cent per occupied room per night, and shall be imposed solely for the purpose of promoting tourism-related activities in the county. 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.

2. No such order or ordinance shall become effective unless the governing body of the county submits to the voters of the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section. 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 second 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 tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the county and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue generated by the tax shall be collected by the county collector of revenue, 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 that are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds. Any interest and moneys earned on such investments shall be credited to the fund.

4. Upon adoption of the tax under this section, there shall be established in each county adopting the tax a "Tourism Commission", to consist of five members appointed by the governing body of the county. No more than one member of the tourism commission shall be a member of the governing body of the county. Of the initial members appointed, two shall hold office for one year, two shall hold office for two years, and one shall hold office for three years. Members appointed after expiration of the initial terms shall be appointed to a three-year term. Each member may be reappointed. Vacancies shall be filled by appointment by the governing body of the county for the remainder of the unexpired term. The members shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses incurred in service of the tourism commission.

5. The governing body of any county that has adopted the tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the county. If a majority of the votes cast on the proposal are in favor of repeal, that 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 tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the county, and the repeal is approved by a majority of the qualified voters voting on the question.

6. Whenever the governing body of any county that has adopted the tax authorized in this section receives a petition, signed by a number of registered voters of the county equal to at least two percent of the number of registered voters of the county voting in the last gubernatorial election, calling for an election to repeal the tax imposed under this section, the governing body shall submit to the voters of the county 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, that 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 tax shall remain effective until the question is resubmitted under this section to the qualified voters of the county and the repeal is approved by a majority of the qualified voters voting on the question.

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

(L. 2007 S.B. 30)

Transient guest tax to pay for law enforcement and promotion oftourism (Carter County).

67.1018. 1. The governing body of any county of the third classification without a township form of government and with more than five thousand nine hundred but fewer than six thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election a proposal to authorize the governing body of the county 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 fifty percent of the proceeds of such tax shall be used by the county to fund law enforcement with the remaining fifty percent of such proceeds to be used to fund the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

Shall (insert the name of the county) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of county) at a rate of (insert rate of percent) percent for the benefit of the county?

☐ 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 second 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 tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the county and such question is approved by a majority of the qualified voters of the county voting on the question.

(L. 2010 H.B. 1442)

Disaster relief services, nongovernmental agencies exempt from tax,when.

[67.1020](#). Nongovernmental agencies congressionally mandated to provide disaster relief services shall be exempt from paying a transient guest tax imposed under this chapter and chapters 66, 92, and 94. No such tax shall be imposed on any person where payment is being made by such an agency.

(L. 2013 S.B. 23)

Definitions.

[67.1062](#). As used in sections [67.1062](#) to [67.1071](#), unless the context clearly requires otherwise, the following words and phrases mean:

(1) "Agency", an entity which provides any service related to homeless persons or the repair or replacement of housing structures which are in violation of the county housing code, and shall include not-for-profit housing partnerships as defined in 24 CFR Part 92 or successor regulations;

(2) "City", any city not within a county;

(3) "County", a county of the first class having a charter form of government;

(4) "Designated authority", the board, commission, agency, or other body designated under the provisions of section [67.1065](#) as the authority to administer the allocation and distribution of funds to agencies;

(5) "Homeless", an involuntary state characterized by a lack of habitable housing or shelter.

(L. 1990 S.B. 657 § 1, A.L. 1991 S.B. 185 § 66.650, A.L. 1993 H.B. 383, A.L. 1994 S.B. 515, A.L. 2000 H.B. 1238, A.L. 2005 H.B. 58 merged with H.B. 186)

Governing body of county may establish program of assistance forhomeless--financing by additional user fees for recordinginstruments, voter approval required.

[67.1063](#). 1. The governing body of the county may provide for a program of assistance to homeless persons, including the repair or replacement of housing structures which are in violation of the county housing code, as provided by sections [67.1062](#) to [67.1071](#). The governing body is hereby

authorized to impose by order or ordinance the fee provided by subsection 2 or 3 of this section in order to finance this program.

2. In addition to the fees imposed in section [59.319](#), a user fee of three dollars shall be charged and collected on all instruments recorded with the recorder of deeds, over and above any other fees required by law, as a condition precedent to the recording of any instrument, but such fee shall not become effective unless the governing body of the county submits to the voters of the county a proposal to authorize the county to impose such fee and a majority of the votes cast on the proposal are in favor of the proposal.

3. In addition to the fees imposed in section [59.319](#) and in subsection 2 of this section, in any county with a population over nine hundred thousand, a user fee of three dollars shall be charged and collected on all instruments recorded with the recorder of deeds, over and above any other fees required by law, as a condition precedent to the recording of any instrument, but such fee shall not become effective unless the governing body of the county submits to the voters of the county a proposal to authorize the county to impose such fee and a majority of the votes cast on the proposal are in favor of the proposal. If the proposal is approved, the fee shall be forwarded to the executive of the county for distribution to any agency, as defined in section [67.1062](#), which renovates or rehabilitates housing structures for the purpose of sale at market rates to market-rate buyers.

(L. 1990 S.B. 657 § 2 subsecs. 1, 2, A.L. 1993 H.B. 383, A.L. 2000 H.B. 1238)

Recorder of deeds to file report--pay over funds to county treasurerfor deposit.

[67.1064](#). At the end of each month, the recorder of deeds shall file a verified report with the governing body of the county of the fees collected pursuant to the provisions of subsection 2 of section [67.1063](#). The report may be consolidated with the monthly report of other fees collected by the recorder. Upon the filing of the reports the recorder of deeds shall forthwith pay over to the county treasurer all fees collected pursuant to subsection 2 of section [67.1063](#). The county treasurer shall deposit all such fees in a special fund to be expended only to provide financial assistance to agencies as provided in sections [67.1062](#) to [67.1071](#).

(L. 1990 S.B. 657 § 2 subsec. 3)

Effective 5-31-90

Administrative body to be appointed, duties, expenses, limitation.

[67.1065](#). The governing body of the county shall designate in the order or ordinance imposing the fees, as provided in sections [67.1063](#) and [67.1064](#), an appropriate board, commission, agency, or other body of the county, as the authority to administer the allocation and distribution of the funds to agencies, in the manner provided in sections [67.1062](#) to [67.1071](#). The members of the designated authority may be reimbursed from the special fund for moneys actually and necessarily expended in the performance of their duties under the provisions of sections [67.1062](#) to [67.1071](#), but such reimbursement shall not exceed more than two and one-half percent of the fees collected pursuant to sections [67.1063](#) and [67.1064](#).

(L. 1990 S.B. 657 § 3)

Effective 5-31-90

Agencies applying for funds, information required.

[67.1067](#). 1. Any agency providing services related to homeless persons may apply to the designated authority for funds to be used to provide such services for the homeless. All applications shall include, but not be limited to, the following:

- (1) A list of the directors of the applicant, if any, and a list of the trustees of the agency if different;
- (2) The proposed budget of the agency for the following calendar year, or other period for which funding is sought;
- (3) A summary of the services proposed to be offered in the following calendar year, or other period for which funding is sought;
- (4) An estimate of the number of persons to be served during the following calendar year, or other period for which funding is sought; and
- (5) Any other information deemed relevant to the application by the designated authority.

2. After review of an application for funds from an agency that meets the criteria set forth in section [67.1069](#), the designated authority shall notify the agency in writing whether it is eligible to receive funds and, if the agency is eligible, specify the amount available for that agency from the fund established pursuant to sections [67.1063](#) and [67.1064](#).

(L. 1990 S.B. 657 § 4, A.L. 1993 H.B. 383, A.L. 2005 H.B. 58 merged with H.B. 186)

Requirements for agencies to be eligible for funds.

[67.1069](#). To qualify for funds allocated and distributed pursuant to section [67.1067](#), an agency may be any entity which provides services related to homeless persons or which meets all of the following requirements:

- (1) Have trustees who represent the racial, ethnic and socioeconomic diversity of the community to be served, at least one of whom must possess experience in confronting or mitigating the problems of homeless;
- (2) Receive at least twenty-five percent of its funds from sources other than funds distributed pursuant to section [67.1067](#). These other sources may be public or private and may include contributions of goods or services, including materials, commodities, transportation, office space or other types of facilities or personal service; and
- (3) Require persons employed by or volunteering services to the agency to maintain the confidentiality of any information that would identify individuals served by the agency.

(L. 1990 S.B. 657 § 5, A.L. 2005 H.B. 58 merged with H.B. 186)

Eligible agencies.

67.1070. Funds shall be allocated to:

(1) Agencies offering or proposing to offer the broadest range of housing-related services to persons in the community served, including:

(a) Emergency short-term and long-term shelter for the homeless;

(b) Prevention of residential foreclosures and evictions;

(c) Coordination of existing community services; and

(d) Projects to encourage self-sufficiency of participants and facilitate transition from dependency on subsidized housing;

(2) Other entities essential for carrying out the purposes of this section.

(L. 1990 S.B. 657 § 6, A.L. 1993 H.B. 383, A.L. 2005 H.B. 58 merged with H.B. 186)

Report to be made by agencies receiving funds, content--program.

67.1071. An agency that receives funds pursuant to sections 67.1062 to 67.1071 shall file an annual report with the designated authority of the county, on or before the thirty-first day of March of the year following the year in which funds were received. The annual report shall include statistics on the number of persons served by the agency, and shall include the results of an independent audit of expenditures of funds received by the agency pursuant to the provisions of sections 67.1062 to 67.1071. No information contained in the report shall identify any person served by the agency or enable any person to determine the identity of any such person. The designated authority shall compile the reports filed pursuant to this section annually and transmit the compiled report to the governing body of the county or city with its estimate of the number of homeless residing in the county or city and its recommendations of programs to reduce homelessness in the county or city along with its estimates of the resources necessary to implement and operate such programs.

(L. 1990 S.B. 657 §§ 7, B, A.L. 1994 S.B. 515, A.L. 1999 S.B. 83)

County convention and sports facilities authority to be a political subdivision of state (St. Charles County).

67.1150. 1. There is hereby authorized to be created in any county with a population of at least two hundred thousand inhabitants which adjoins a county with a population of nine hundred thousand or more inhabitants, a special authority to be known as the "..... County Convention and Sports Facilities Authority", hereinafter referred to in sections 67.1150 to 67.1158 as the "authority". The authority may be created by order of the county governing body, and certified copies of such order shall be filed in the offices of the governor and secretary of state. The authority shall be a body corporate and politic, and a political subdivision of the state of Missouri.

2. The provisions of sections [67.1150](#) to [67.1158](#) shall apply to any authority organized under the provisions of sections [67.1150](#) to [67.1158](#).

(L. 1991 H.B. 25 §§ 3, 4, A.L. 1993 H.B. 541, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

Authority to consist of five commissioners, qualifications, appointment, chairman, elected from members, staff--quorum required for action--terms, expenses.

[67.1153](#). 1. The authority shall consist of five commissioners, who shall be qualified voters of the state of Missouri and residents of the county in which the authority is created. The commissioners shall be appointed by the governor with the advice and consent of the senate. No more than three of the commissioners appointed shall be of any one political party, and no elective or appointed official of any political subdivision of this state shall be a member of the authority.

2. The authority shall elect from its number a chairman, and may appoint such officers and employees as it may require for the performance of its duties and fix and determine their qualifications, duties and compensation. No action of the authority shall be binding unless taken at a meeting at which at least three members are present and unless a majority of the members present at such meeting shall vote in favor thereof.

3. Of the commissioners initially appointed to the* authority, one shall serve for two years, one shall serve for three years, one shall serve for four years, one shall serve for five years, and one shall serve for six years. Thereafter, successors shall hold office for terms of five years, or for the unexpired terms of their predecessors. Each commissioner shall hold office until his successor has been appointed and qualified.

4. The commissioners shall receive no salary for the performance of their duties, but shall be reimbursed for the actual and necessary expenses incurred in the performance of their duties, to be paid by the authority.

(L. 1991 H.B. 25 § 5)

*Word "the" does not appear here in original rolls.

Powers and duties of commissioners.

[67.1155](#). The authority shall have the following powers:

(1) To acquire property by gift, bequest, purchase, or lease from public or private sources, and to plan, construct, operate, maintain, or lease to others for construction, operation and maintenance, any convention, visitor and sports facility, any parking facility and other suitable concessions, and all other incidental facilities suitable for all types of convention, visitor and sports activities;

(2) To charge and collect fees and rents for use of the facilities owned or operated by it or leased from or to others;

(3) To adopt a common seal, to contract and to be contracted with, and to sue and to be sued and to adopt bylaws for the regulation of its affairs and the conduct of its business;

(4) To receive for its lawful activities any contributions or moneys appropriated by municipalities, counties, state, or other political subdivisions or agencies or by the federal government or any agency or officer thereof, or from any other source;

(5) To disburse funds for its lawful activities and fix the salaries and wages of its officers and employees;

(6) To borrow money for the acquisition, planning, construction, equipping, operation, maintenance, repair, extension and improvement of any facility, or any part or parts thereof, which it has the power to own or to operate, and to issue negotiable notes, bonds, or other instruments in writing as evidence of sums borrowed, as follows:

(a) Bonds or notes issued under the authority of this section shall be issued pursuant to a resolution adopted by the commissioners of the authority, which shall set out the estimated cost to the authority of the proposed facility or facilities, and shall further set out the amount of bonds or notes to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment, and all other details in connection therewith. Any such bonds or notes may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution;

(b) Such bonds or notes shall bear interest at such rates as determined by the authority and shall mature within a period not exceeding thirty years, and may be sold at public or private sale for not less than ninety-five percent of the principal amount thereof. Bonds or notes issued by an authority shall possess all of the qualities of negotiable instruments under the laws of this state;

(c) Such bonds or notes may be payable to the bearer, may be registered or coupon bonds or notes and, if payable to the bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing the same. The resolution may also provide for the exchange of registered and coupon bonds or notes. Such bonds or notes and any coupons attached thereto shall be signed in such manner and by such officers of the authority as may be provided for by the resolution authorizing such bonds. The authority may provide for the replacement of any bond or note which shall become mutilated, destroyed or lost;

(d) Bonds or notes issued by an authority shall be payable as to principal, interest and redemption premium, if any, out of the general funds of the authority, including rents, revenues, receipts and income derived and to be derived for the use of any facility or combination of facilities, and revenues from the tax authorized to be levied under section [67.1158](#). Bonds or notes issued pursuant to this section shall not constitute an indebtedness of the authority within the meaning of any constitutional or statutory restriction, limitation or provision, and such bonds or notes shall not be payable out of any funds raised or to be raised by taxation other than the tax authorized by section [67.1158](#). Bonds or notes issued pursuant to this section may be further secured by a mortgage or deed of trust upon the rents, revenues, receipts and income referred to in

sections [67.1150](#) to [67.1158](#), or any part of such rents, revenues, receipts, and income, or upon any leasehold interest or other property owned by the authority, or any part thereof, whether then owned or thereafter acquired. The proceeds of such bonds or notes shall be disbursed in such manner and under such restrictions as the authority may provide in the resolution authorizing the issuance of such bonds or notes or in any such mortgage or deed of trust;

(e) It shall be the duty of the authority to fix and maintain rates and make and collect charges for the use and services of its interest in the facility or facilities or any part thereof operated by the authority which shall be sufficient to pay the cost of operation and maintenance thereof, to pay the principal of and interest on any such bonds or notes, and to provide funds sufficient to meet all requirements of the resolution by which such bonds or notes have been issued;

(f) The resolution authorizing the issuance of any such bonds or notes may provide for the allocation of rents, revenues, receipts and income derived and to be derived by the authority from the use of any facility or part thereof, into such separate accounts as shall be deemed to be advisable to assure the proper operation and maintenance of any facility or part thereof and the prompt payment of any bonds or notes issued to finance all or any part of the costs thereof. Such accounts may include reserve accounts necessary for the proper operation and maintenance of any such facility or any part thereof, and for the payment of any such bonds or notes. Such resolution may include such other covenants and agreements by the authority as in its judgment are advisable or necessary properly to secure the payment of such bonds or notes;

(g) The authority may issue negotiable refunding bonds or notes for the purpose of refunding, extending or unifying the whole or any part of such bonds or notes then outstanding, which bonds or notes shall not exceed the principal of the outstanding bonds or notes to be refunded and the accrued interest thereon to the date of such refunding, including any redemption premium. The authority may provide for the payment of interest on such refunding bonds or notes at a rate in excess of the bonds or notes to be refunded;

(7) To condemn any and all rights or property, of any kind or character, necessary for the purposes of the authority, subject to the provisions of chapter 523. No property now or hereafter vested in or held by the state or by any county, city, village, township or other political subdivision shall be taken by the authority without the express authority or consent of such political subdivision.

(L. 1991 H.B. 25 § 6, A.L. 1993 H.B. 541)

Effective 7-2-93

Tax on transient guests in hotels and motels may be established--rate--purpose and use--ballot form, collection options, delinquency, penalty, suits to enforce--audit authorized.

[67.1158](#). 1. The governing body of a county which has established an authority under the provisions of sections [67.1150](#) to [67.1158](#) may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county, which shall be more than two percent but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a

state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and the proceeds of such tax shall be used by the authority solely for funding the construction and operation of convention, visitor and sports facilities, other incidental facilities, and operation of the authority consistent with the provisions of sections [67.1150](#) to [67.1158](#). 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 (County) levy a tax of percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the county, the proceeds of which shall be expended for the funding of convention, visitor and sports facilities, other incidental facilities, and the county convention and sports facilities authority?

☐ 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 county shall have no power to impose the tax authorized by this section unless and until the governing body of the county resubmits the question and such question is approved by a majority of the qualified voters voting thereon.

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

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

(2) The county 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 county 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 shall collect the additional tax authorized under the provisions of this section. The tax authorized by 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 not less than one percent nor more than three percent for cost of collection.

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

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

6. Suits to enforce the collection and payment of the tax against the taxed facilities may be filed and prosecuted by the authority. If suit is filed, the authority may recover as damages a reasonable attorney's fee and costs of suit against the taxed facility.

(L. 1991 H.B. 25 § 7, A.L. 1993 H.B. 541)

Effective 7-2-93

Lien for unpaid taxes--release of lien, when--fee for recording of lien--notification of sale of property, when--civil action authorized, when.

67.1159. 1. In any case in which any tax, interest or penalty imposed under sections **67.1150** to **67.1158** is not paid when due, the authority or its designated agent may file for record in the real estate records of the recorder's office of the city or the county where the business giving rise to the tax, interest, or penalty is located, or in which the person owing the tax, interest, or penalty resides, a notice of lien specifying the amount of tax, interest, or penalty due and the name of the person liable for the same. From the time of filing any such notice, the amount of the tax specified in such notice shall have the force and effect of a lien against the real and personal property of the business of such person or the facility giving rise to the tax for the amount specified in such notice.

2. A lien created under subsection 1 of this section may be released:

(1) By filing for record in the office of the recorder where the lien was originally filed a release of the lien executed by a duly authorized agent of the authority upon payment of the tax, interest, and penalty due; or

(2) Upon receipt by the authority of sufficient security to secure payment thereof; or

(3) By final judgment holding such lien to have been erroneously imposed.

3. Each recorder shall receive the standard statutory fee for the recording of each notice of lien and for each release of lien filed for record. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

4. Any person operating or managing a business or facility who owes any tax, penalty, or interest, or is required to file any report with the authority, shall notify the authority in writing at least ten days prior to any sale of the entire business or facility, or the entire assets or property of the business or facility, or a major part thereof. Such notice shall include the name of the business or facility, the name of the owner of the business or facility, the name of the person collecting the tax at the time of the notice, the name of the purchaser, and the intended date of purchase. A purchaser of

such business, facility, assets, or property who takes with notice of any delinquent tax or with notice of noncompliance with this section takes subject to any tax, penalty, or interest owed by the seller.

5. The authority shall have the power to bring a civil action in any court of competent jurisdiction to enjoin the operation of the business or facility of any person or the successor-in-interest to any person operating or managing the same business or facility, which business or facility gave rise to any tax, penalty, or interest which is unpaid or to enjoin the operating or managing of any such business or facility whose owners or successors-in-interest are operating or managing in violation of the provisions of sections [67.1150](#) to [67.1159](#). The courts shall expedite the hearing on the merits of any such action and shall not require the authority to post a bond pending such hearing.

(L. 2005 H.B. 58 merged with H.B. 186 merged with S.B. 210)

Lake area business district, authorized, boundaries--resolution,contents--hearing, notice.

[67.1170](#). 1. The governing body of any county which borders on or which contains part of a lake with not less than one hundred miles of shoreline, may establish a lake area business district in the manner provided in this section and, upon establishment, each such district shall be a body corporate and politic and a political subdivision of the state. If such lake area business district is established, it shall consist of the area in that county which is within five miles, more or less, the determination being if the major portion of a voting precinct lies within the five-mile distance of such a lake.

2. Upon petition by fifty or more owners of real property located within five miles of the lake described in subsection 1 of this section, the governing body of the county shall adopt a resolution of intention to establish a lake area business district. The resolution shall contain the following information:

(1) Description of the boundaries of the proposed area;

(2) The time and place of a hearing to be held by the governing body considering establishment of the district; and

(3) The proposed uses to which the additional revenue shall be put and the proposed tax rate to be voted on by residents of the district pursuant to section [67.1177](#).

3. Whenever a hearing is held as provided in this section, the governing body of the county shall:

(1) Publish notice of the hearing on two separate occasions in at least one newspaper of general circulation in the county not more than fifteen days nor less than ten days before the hearing;

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

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

4. If the governing body following the hearing decides to establish the proposed district, it shall adopt an order to that effect. The order shall contain the following:

- (1) The description of the boundaries of the district;
- (2) A statement that a lake area business district has been established;
- (3) The uses to which any additional revenue generated by a tax levied pursuant to section [67.1177](#) shall be put; and
- (4) The creation of an advisory board and enumeration of its duties and responsibilities, as provided by section [67.1175](#).

(L. 1993 H.B. 345 § 12, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

CROSS REFERENCE:

Violation of collection provisions of tourism sales tax, penalty, [144.157](#)

Advisory board, established, members--duties, powers.

[67.1175](#). 1. In each lake area business district established pursuant to section [67.1170](#), there shall be created an advisory board, which shall be a nonprofit entity, to consist of seven members. Six members shall be elected by members of the county lodging association which shall be made up of all businesses that collect the lodging tax. Each lodging business shall be entitled to vote for two members from within its* designated category which is defined in this section. Two of the members elected shall each be an owner, operator or administrative employee of a hotel, motel or resort with fifty or less rooms, two of the members elected shall each be an owner, operator or administrative employee of a hotel, motel or resort with more than fifty rooms but with less than three hundred rooms, two of the members elected shall each be an owner, operator or administrative employee of a hotel, motel or resort with at least three hundred rooms, and one member shall be a member of the governing body of the county and shall serve on the board in an advisory capacity. As used in this section, the term "administrative employee" means any employee, as determined by the hotel, motel or resort, who has managerial authority over one or more major administrative functions of the hotel, motel or resort. If there are no hotels, motels or resorts in the county which have the number of rooms prescribed for a lodging category under this subsection, members of the lodging association within that category shall elect owners, operators, or administrative employees of hotels, motels or resorts which have the number of rooms prescribed in the other categories. If there are less than six persons who meet the criteria established in this subsection who desire to serve on the board, the number of members on the board who are owners, operators or administrative employees of hotels, motels or resorts shall be reduced to the nearest appropriate even number. Of the members first elected, two members from the county lodging association shall be elected for a term of three years, two members from the county lodging association shall be elected for a term of two years, and two members from the county lodging association shall be elected for a term of one year. Thereafter, each member elected from the county lodging association shall serve a three-year term. The member who is a member of the governing body of the county shall serve for a term of two years

and may be reappointed, but shall only serve as long as he continues in his office as a member of the governing body of the county. All members shall serve without compensation. Any vacancy within the three lodging categories shall be filled by a special election within the county lodging association, but the person so elected shall be affiliated with the same size of hotel, motel or resort as the person who vacated the position, and if the person who vacated the position was an appointed member of the governing body of the county, such appointee shall also be a member of the governing body of the county. The board shall elect its own treasurer, secretary and such other officers as it deems necessary and expedient, and it may make such rules, regulations, and bylaws to carry out its duties under sections [67.1170](#) to [67.1180](#).

2. The advisory board of a lake area business district, on behalf of the district, may:

(1) Cooperate with public agencies and with any industry or business located within the district in the implementation of any project;

(2) Enter into any agreement with any public agency, person, firm, or corporation to implement any of the provisions of sections [67.1170](#) to [67.1180](#);

(3) Contract and be contracted with, and sue and be sued;

(4) Accept gifts, grants, loans, or contributions from the county in which the district is located, the United States of America, the state of Missouri, political subdivisions, foundations, other public or private agencies, individuals, partnerships, or corporations;

(5) Employ such managerial, engineering, legal, technical, clerical, accounting, and other assistance as it may deem advisable;

(6) Make final decisions as to how the revenue derived from any tax to be imposed under section [67.1177](#) shall be used.

(L. 1993 H.B. 345 § 13)

Effective 2-4-93

*Word "their" appears in original rolls.

Hotel and motel tax, authorized, rate--election, ballot, costs--purpose, use of revenues--collection.

[67.1177](#). 1. The board, by a majority vote, may submit to the residents of such district a tax of not less than two percent and not more than six percent on the amount of sales or charges for all sleeping rooms offered to the public and paid by the transient guests of hotels, motels and resorts situated within the district. Upon the written request of the board to the election officials of the county in which the district is situated, such election officials shall submit a proposition to the residents of such district at a countywide or statewide primary or general election, or at a special election called for that purpose. Such election officials shall give legal notice as provided in chapter 115. As used in this section, the term "hotels, motels and resorts" includes any condominium offered to the public which is rented to a person or entity for a period of less than thirty-one days, any privately owned campground offered to the public which rents space to persons or entities for a period of less than

thirty-one days, and also includes any rental of a houseboat originating from a point within the district and which is offered to the public. The term "hotels, motels and resorts" shall not include any facilities operated by a recognized church and its affiliates for the purpose of providing religious education and recreation to the church's members. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel or resort for thirty-one days or less during any calendar quarter.

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

Shall a lodging tax of percent on the amount of sales or charges for all lodging paid by the transient guests of hotels, motels and resorts be levied in the lake area business district of the county of to provide funds for the promotion of tourism in the district?

☐ YES ☐ NO

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

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

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

6. On and after the effective date of any tax authorized under the provisions of this section, the advisory board shall enter into an agreement with the county collector of the county where the district is situated for the purpose of collecting the tax. The tax to be collected by the county collector

shall be remitted to the advisory board of the district not later than thirty days following the end of any calendar quarter. The county commission shall adopt rules and regulations for the collection and administration of the tax. The county collector shall retain on behalf of the county two percent for cost of collection.

(L. 1993 H.B. 345 § 14, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

Dissolution of district, procedures--trustee, appointment, duties.

67.1180. 1. Whenever a petition calling for dissolution of a lake area business district, signed by two-thirds of the owners of real property subject to ad valorem taxes on such real property in the district who collect the lodging tax, organized pursuant to sections **67.1170** to **67.1180**, is filed with the county commission of any county in which such district is situated, setting forth the name of the district and the number of acres owned by each signer of such petition and the whole number of acres in such district, the county commission may, if in its opinion the public good will be thereby advanced, dissolve such lake area business district. No such lake area business district shall be dissolved until notice is published in a newspaper of general circulation in the county where the district is situated for four weeks successively prior to the hearing of the petition.

2. No dissolution of such lake area business district shall invalidate or affect any right accruing to such lake area business district or to any person, or invalidate or affect any contract entered into or imposed on such lake area business district.

3. Whenever the county commission dissolves any such lake area business district, the county commission shall appoint a person to act as trustee for the district so dissolved, and such trustee, before entering upon the discharge of his duties, shall take and subscribe an oath that he will faithfully discharge the duties of his office, and shall give bond with sufficient security to be approved by the county commission, to the use of such dissolved lake area business district, conditioned for the faithful discharge of his duty. The trustee may prosecute and defend to final judgment all suits instituted by or against the district, collect all moneys due the district, liquidate all lawful demands against the district, and for that purpose shall sell any property belonging to such district, or so much thereof as may be necessary, and generally to do all acts requisite to bring to a speedy close all the affairs of the district, and for that purpose, under the order and direction of the county commission, to exercise all the powers given by law to such district.

4. When the trustee has closed the affairs of the lake area business district, and has paid all debts due by such district, he shall pay over to the county treasurer all money remaining in his hands, and take receipt therefor, and deliver to the clerk of such county commission all books, papers, records and deeds belonging to the dissolved lake area business district.

(L. 1993 H.B. 345 § 15)

Effective 2-4-93

Audit required, promotion of tourism moneys.

[67.1181](#). Any political subdivision authorized by this chapter to collect and expend tax revenues imposed by such political subdivision for the advertising and promotion of tourism shall perform, or cause to be performed, an audit of its finances at least once every five calendar years if no other statutory auditing requirement exists for such political subdivision. The political subdivision shall pay the actual cost of the audit from the revenues for operating costs. The first such audit required by this section shall be completed no later than January 1, 2009.

(L. 2007 S.B. 22)

**Hotel and motel charges, private tourist attraction charges, surchargeon, maximum rate--
exemption (Crawford County).**

[67.1185](#). 1. The governing body of any county with a population of at least eighteen thousand inhabitants which adjoins both a county of the first classification with a population of less than one hundred thousand inhabitants and at least four counties of the third classification may impose, by ordinance or order, a surcharge on the sale of each ticket or other charge allowing admission to or participation in any private tourist attraction and on the daily rental of rooms or accommodations paid by transient guests of hotels, motels or campgrounds, as defined in section [94.802](#), in such county, at a rate not to exceed twenty-five cents per ticket or other such charge. For purposes of sections [67.1185](#) to [67.1189](#), "private tourist attraction" means any commercial entity which appeals to the recreational desires and tastes of the traveling public through the presentation of services or devices designed to entertain or educate visitors, including but not limited to:

- (1) Amusement parks, carnivals, circuses, fairs and water parks;
- (2) Aerial tramways;
- (3) Commercial animal, reptile, and zoological exhibits;
- (4) Commercial beaches and hot springs;
- (5) Go-carts/miniature golf establishments;
- (6) Horse shows and rodeos and rides on horses or other animals;
- (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- (8) Automobile, bicycle, dog, horse, and other racing events;
- (9) Music shows and pageants, movie theaters, and live theaters; and
- (10) Canoe rentals.

2. Attractions operating on an occasional or intermittent basis for fund-raising purposes by nonprofit charitable organizations whose ordinary activities do not involve the operation of such attractions shall be exempt from the surcharge imposed by sections [67.1185](#) to [67.1189](#).

(L. 1994 S.B. 534 § 1)

Retailers liable for surcharge, collection and return of surcharges(Crawford County).

67.1186. Every retailer, vendor, operator, and other person who sells goods and services subject to the surcharge imposed pursuant to sections 67.1185 to 67.1189 shall be liable and responsible for the payment of surcharges due and shall make a return and remit such surcharges to the county, at such times and in such manner as the governing body of the county shall prescribe. The collection of the surcharges imposed by this section shall be computed in accordance with schedules or systems approved by the governing body of the county. Such schedules or systems shall be designed so that no surcharge is charged on any sale of one dollar or less.

(L. 1994 S.B. 534 § 2)

Tourism surcharge trust fund, established--use (Crawford County).

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.

(L. 1994 S.B. 534 § 3)

Ballot for submission (Crawford County).

67.1188. 1. The ballot of submission shall contain, but need not be limited to:

Shall the county of (insert name of county) impose a surcharge of up to twenty-five cents per day on the sales, charges or admissions on all hotels, motels or campgrounds rented for thirty days or less, and on the sales, charges or admissions to all private tourist attractions in the county?

[] YES [] NO

2. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order imposing the surcharge becomes effective. If a majority of the votes cast by the qualified voters voting on the proposal are opposed to the proposal, then the governing body of the county shall have no power to impose the surcharge authorized in sections 67.1185 to 67.1189 unless and until the governing body of the county again submits

another proposal to authorize the governing body of the county to impose the surcharge authorized by sections [67.1185](#) to [67.1189](#), and such proposal is approved by the requisite majority of the qualified voters voting thereon.

(L. 1994 S.B. 534 § 4)

Effective date of surcharge (Crawford County).

[67.1189](#). The surcharge authorized by sections [67.1185](#) to [67.1189](#) shall become effective within ninety days from the date such surcharges are approved by the voters of the county pursuant to section [67.1188](#). After the effective date of any surcharge imposed under the provisions of sections [67.1185](#) to [67.1189](#), the county shall perform all functions incident to the administration, collection, enforcement, and operation of the surcharge. The surcharge imposed under sections [67.1185](#) to [67.1189](#) shall be reported upon such forms and under such administrative rules and regulations as may be prescribed by the governing body of the county.

(L. 1994 S.B. 534 § 5)

Definitions.

[67.1200](#). As used in sections [67.1200](#) to [67.1222](#), the following terms mean:

- (1) "AICUZ study", the air installation compatibility use zone study for the military airport;
- (2) "Airport hazard", any structure or tree or use of land which would exceed the federal obstruction standards as contained in 14 CFR, sections 77.21, 77.23 and 77.25, as revised March 4, 1972, and which obstruct the air space required for the flight of military aircraft and landing or takeoff at a military airport or is otherwise hazardous to such landing or taking off of military aircraft;
- (3) "Airport hazard area", any area of land or water upon which an airport hazard might be established if not prevented as provided by sections [67.1200](#) to [67.1222](#);
- (4) "Compatible land use", any use of land adjacent to a military airport that will protect the owners, occupants, or users of the land from levels of noise or vibrations created by the operations of the airport, including the taking off and landing of military aircraft, that may endanger the health, safety, or welfare of the owners, occupants, or users of the land, and protect military airport users from airport hazards;
- (5) "Controlled compatible land use area", an area located outside military airport boundaries and within the sound level exposure are above 65 ldn as established by the current AICUZ study for the military airport;
- (6) "Ldn", the level of average noise energy received during the day and night at a given location, measured in decibels;
- (7) "Military", any unit or organization authorized for the purpose of the national defense by the United States or the state of Missouri;

(8) "Military airport", any area of land designed and set aside for the landing and takeoff of military aircraft and used, or to be used, in the interest of the public for such purposes, and owned or operated by a federal defense agency;

(9) "Obstruction", any tangible, inanimate physical object, natural or artificial, protruding above the surface of the ground;

(10) "Person", any individual, firm, copartnership, corporation, company, association, joint stock association, or body politic, and includes any trustee, receiver, assignee, or other similar representative thereof;

(11) "Political subdivision", a township containing all or part of a military airport which is located in a county with a population of more than forty thousand inhabitants but less than fifty thousand inhabitants, which adjoins a county of the first classification with a charter form of government containing all or part of a city with a population of at least three hundred fifty thousand inhabitants;

(12) "Structure", any object constructed or installed by man, including, but without limitation, buildings, towers, smokestacks, and overhead transmission lines, including the poles or other structures supporting the same.

(L. 1992 H.B. 1434 & 1490 § 12)

Political subdivision may adopt and enforce airport hazard areazoning--hazard area may be divided into zones.

67.1203. To prevent the creation of an airport hazard, a political subdivision in which an airport hazard area is located may adopt, administer, and enforce, under its police power, airport hazard area zoning regulations for the airport hazard area. The airport hazard area zoning regulations may divide an airport hazard area into zones and for each zone:

(1) Specify the land uses permitted;

(2) Regulate the type of structures; and

(3) Restrict the height of structures and objects of natural growth to prevent the creation of an obstruction to flight operations or air navigation.

(L. 1992 H.B. 1434 & 1490 § 13)

Airport compatible land use zoning regulation may be adopted,when--regulation of land adjacent or in vicinity of airport,requirement.

67.1205. 1. A political subdivision may adopt, administer, and enforce, under its police power, airport compatible land use zoning regulations for the part of a controlled compatible land use area located within the political subdivision if the airport is:

(1) Used in the interest of the public to the benefit of the political subdivision; or

(2) Located within the political subdivision and owned or operated by a federal defense agency or by the state.

2. The political subdivision by ordinance or resolution may implement, in connection with airport compatible land use zoning regulations, any federal law or rules controlling the use of land located adjacent to or in the immediate vicinity of the airport. The airport compatible land use zoning regulations shall include a statement that the airport fulfills an essential community purpose.

(L. 1992 H.B. 1434 & 1490 § 14)

County commission in certain counties submit to voters proposition to adopt township military airport zoning--plan for all areas in airport hazard area.

67.1207. The county commission in a county which has not voted to adopt countywide planning or zoning pursuant to the provisions of sections 64.510 to 64.695 or sections 64.800 to 64.905 shall, upon a petition signed by a number of qualified voters in the township equal to five percent of the total vote for governor in such township at the most recent general election in which a governor was elected, submit to a vote of the voters of the township a proposition adopting township military airport zoning under the provisions of sections 67.1200 to 67.1222. Upon a favorable majority vote, the county commission shall provide for the preparation, adoption, amendment, extension and carrying out of a comprehensive plan for all areas within the airport hazard area, and the controlled compatible land use area.

(L. 1992 H.B. 1434 & 1490 § 15)

Airport planning commission created--appointment, qualifications--chairman to be elected by members--terms--removal from office, procedure--vacancies.

67.1210. Upon the adoption of the plan there is created in that county an "Airport Planning Commission". The commission so appointed shall be known as the "Airport Zoning Commission". The airport zoning commission shall consist of two members from each city which lies within all or part of the airport hazard area, and the controlled compatible land use area, selected by the governing body of the city, and two members from the unincorporated area of the county which lies within all or part of the airport hazard area, and the controlled compatible land use area, selected by the governing body of the county. One additional member to act as chairman shall be selected by a majority vote of the members selected by the political subdivisions. The terms of the members of the airport zoning commission shall be for six years, excepting that when the board shall first be created, two of the members appointed by each municipality shall be appointed for a term of two years and two for a term of four years. Members may be removed for cause by the appointing authority upon written charges after public hearing. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant in the same manner in which such member was selected.

(L. 1992 H.B. 1434 & 1490 § 15)

Election to establish military airport zoning, ballot form.

67.1212. 1. Before the county commission shall adopt any plan or create any township airport zoning commission provided for in sections 67.1200 to 67.1222, it shall order the question as to whether or not the county commission shall adopt military airport zoning, to be submitted to the voters of the township in which an airport hazard area exists.

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

Shall military airport zoning be adopted?

☐ YES ☐ NO

If a majority of the votes cast on the question are in favor of the adoption of zoning, the county commission shall then proceed as provided in sections 67.1200 to 67.1222.

(L. 1992 H.B. 1434 & 1490 § 16)

Municipality adopting zoning ordinance, procedure--conflict in regulation, more stringent limitation to prevail.

67.1214. 1. Any municipality which has adopted, or hereafter adopts, zoning ordinances under the provisions of chapter 89 may incorporate therein such airport zoning regulations as are provided for by sections 67.1200 to 67.1222, and to administer and enforce the same as provided in sections 67.1200 to 67.1222.

2. In the event of any conflict between any airport zoning regulations adopted or established under sections 67.1200 to 67.1222 and any other regulations applicable to the same area, whether the conflict is with respect to the height of structures, or trees, the use of land, or any other matter, the more stringent limitation or requirement shall govern and prevail.

(L. 1992 H.B. 1434 & 1490 § 17)

Lights and markers to warn military aircraft, municipality permitted to install, operate and maintain--alteration or interference with use of structures or trees prohibited--preexisting nonconforming structures or trees not to be altered to cause hazards.

67.1216. 1. All airport zoning regulations adopted under sections 67.1200 to 67.1222 shall be reasonable and none shall impose any requirement or restriction which is not necessary to effectuate the purposes of sections 67.1200 to 67.1222.

2. No airport zoning regulations adopted under sections 67.1200 to 67.1222 shall require the removal, lowering, or other change or alteration of any structure or tree, or interfere with any use, not conforming to the regulations when adopted or amended, except that they may require the owner thereof to permit the municipality at its own expense to install, operate, and maintain thereon such markers and lights as may be necessary to indicate to operators of military aircraft the presence of the airport hazard.

3. All such regulations shall provide that no preexisting nonconforming structure, tree, or use, shall be replaced, rebuilt, altered, allowed to grow higher, or replanted, so as to constitute a greater

airport hazard than it was when such airport zoning regulations or amendments thereto were adopted.

(L. 1992 H.B. 1434 & 1490 § 18)

Variances to zoning rules by alteration to building or permitting growth of trees, procedure for variance applications to board of adjustment, when--lights and marks to warn aircraft, powers of municipalities.

67.1218. Any person desiring to erect or increase the height of any structure, or to permit the growth of any tree, or otherwise use his property in violation of airport zoning regulations adopted under sections 67.1200 to 67.1222, may apply to the board of adjustment for a variance from the zoning regulations. Such variances shall be allowed where a literal application or enforcement of the regulations would result in practical difficulty or unnecessary hardship and the relief granted would not be contrary to the public interest, except that any such variance may be allowed subject to any reasonable conditions that the board of adjustment may deem necessary to effectuate the purposes of sections 67.1200 to 67.1222, including the reservation of the right of the municipality, at its own expense, to install, operate, and maintain thereon such markers and lights as may be necessary to indicate to operators of military aircraft the presence of the airport hazard.

(L. 1992 H.B. 1434 & 1490 § 19)

Board of adjustment, appointment--powers and duties--qualifications--chairman to be elected by members--removal of member from office, procedure--vacancies, terms--procedure to reverse orders.

67.1220. 1. The governing body of any municipality availing or seeking to avail itself of the powers of sections 67.1200 to 67.1222 shall, by ordinance or resolution duly adopted, provide for the appointment of a board of adjustment. Such board of adjustment shall have the same powers and duties, and its procedure, and appeals thereto and therefrom, in all respects shall be governed by and subject to the same provisions established in chapter 89.

2. The concurring vote of a majority of the board shall be necessary to reverse any order, requirement, decision or determination of any administrative official or to decide in favor of the applicant on any matter upon which it is required to pass under any regulations adopted pursuant to sections 67.1200 to 67.1222 or to approve any variance therefrom.

3. The board of adjustment shall consist of two members from each municipality located within all or part of the airport hazard area, and the controlled compatible land use area, selected by the governing body thereof, and one additional member to act as chairman and to be selected by a majority vote of the members selected by the municipality. Members shall be removable for cause by the appointing authority upon written charges and after public hearing. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant in the same manner in which such member was selected. The terms of the members of the board of adjustment shall be for five years, except that when the board shall first be created, one of the members appointed by each municipality shall be appointed for a term of two years and one for a term of four years.

(L. 1992 H.B. 1434 & 1490 § 20)

Administrative agency to administer and enforce but not to be members of board of adjustment--violations of airport zoning, penalties.

67.1222. 1. All airport zoning regulations adopted under sections 67.1200 to 67.1222 shall provide for the administration and enforcement of such regulations by an administrative agency, or by any official, board, or other existing agency of the municipality adopting the regulations, or of one or both of the political subdivisions which participated therein, but in no case shall such administrative agency be or include any member of the board of adjustment. The duties of any administrative agency designated pursuant to sections 67.1200 to 67.1222 shall not include any of the powers delegated to the board of adjustment.

2. Each violation of sections 67.1200 to 67.1222 or of any regulation, order, or rule promulgated pursuant to sections 67.1200 to 67.1222 shall constitute a misdemeanor, and the perpetrator thereof, upon conviction, shall be punished accordingly. Each day a violation continues to exist shall constitute a separate offense.

(L. 1992 H.B. 1434 & 1490 § 21)

Airport zoning regulation not applicable to certain counties.

67.1224. Nothing in sections 67.1200 to 67.1222 shall apply to any county of the first class with a charter form of government with a population in excess of nine hundred thousand.

(L. 1992 H.B. 1434 & 1490 § 22)

Countywide agricultural commodity research district, procedure to establish--assessment fee not to exceed twenty-five cents per acre.

67.1230. Any county in which large scale commercial agriculture commodity production is a significant part of the county's economic base may, by vote of the governing body of the county and shall upon receipt of petitions signed by at least ten percent of those persons qualified to vote on the proposal under the provisions of this section, submit to persons in the county who own land devoted to the production of commercial agricultural commodities a proposal to create a countywide commodity research district with an assessment of a fee not to exceed twenty-five cents per acre on all land within the county on which commercial agricultural commodities are produced. The proposal shall be submitted to owners of land within the county which is classified for assessment and taxation purposes as agricultural and horticultural property and which is used for the production of the agricultural commodities, including but not limited to: livestock and livestock products, including but not limited to cattle and calves, hogs, dairy products, turkeys, broilers, chicken eggs, sheep and lambs, aquaculture, and honey; and crops, including but not limited to soybeans, cotton, peanuts, cow peas, wheat, corn, oats, barley, kafir, rye, flax, grain sorghum, rice, tobacco, apples, grapes, peaches, cucumbers, potatoes, and other vegetables and fruits intended for human or animal consumption if the income derived from the production of such agricultural commodities constitutes at least fifty percent of the total gross income derived from the land so classified.

(L. 1993 S.B. 84 § 1)

Ballot form for submission to affected landowner.

67.1233. The proposal shall be submitted to the affected landowners in substantially the following form:

Shall an agricultural research district be formed in County for the purpose of furthering agricultural research with an annual fee on all producers of agricultural commodities within the county of an amount not to exceed twenty-five cents per acre?

☐ YES ☐ NO

(L. 1993 S.B. 84 § 2)

Majority of affected landowners required to form.

67.1235. If a majority of the affected landowners voting on the proposal approve the proposal, then the governing body of the county shall declare that an agricultural commodity research district comprised of the entire county has been formed. If a majority of the landowners voting on the proposal are opposed to the proposal, then the governing body of the county shall have no power to form an agricultural commodity district unless or until the governing body of the county shall again have submitted another proposal to authorize the creation of the district and the imposition and collection of the fee, and such proposal is approved by a majority vote of the affected landowners voting thereon.

(L. 1993 S.B. 84 § 3)

District to be incorporated when--meeting to be held within thirtydays to elect board of supervisors--notice, publication,content--election of board, procedure, qualifications, terms,expenses, vacancies.

67.1237. Upon the passage of the proposal in the county, the governing body of the county shall, by order, declare the agricultural commodity research district to be incorporated and, within thirty days after the district has been declared organized, shall call a meeting of the landowners of the county subject to the fee for the purpose of electing a board of supervisors for the district to consist of five members to be selected from among the landowners of the county subject to the fee. At the time of calling the meeting, the governing body of the county shall give notice thereof by publication once a week for two consecutive weeks in a newspaper of general circulation within the county, the last publication to be at least ten days before the day of the meeting. The notice shall state the day, hour and place of the meeting. At the meeting, the landowners of the county subject to the fee shall elect a board of five supervisors, to be comprised of owners of real estate in the county subject to the fee. The landowners when assembled shall organize by the election of a chairperson and a secretary of the meeting who shall conduct the election. At the election, each and every acre of land in the county subject to the fee shall represent one vote and the five persons receiving the highest number of votes shall be declared elected as supervisors. Members of the board shall serve

for a term of four years, except that, the members of the board shall determine by lot the terms of office for the members of the first board so that two shall be elected for a term of one year, one shall be elected for a term of two years, one shall be elected for a term of three years, and one shall be elected for a term of four years. Members of the board shall receive no compensation for their services, but shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties out of funds of the district. In the same month of each year after the election of the first board of supervisors, the board of supervisors shall call a meeting of the landowners of the county subject to the fee in the same manner as provided for the calling of the first meeting, and the landowners shall meet at the time and place set by the board of supervisors and elect a supervisor as a successor to those supervisors whose terms of office are expiring. In the case of a vacancy in any office of supervisor, the remaining supervisors may fill such vacancy until the next annual meeting, when a successor shall be elected for the unexpired term.

(L. 1993 S.B. 84 § 4)

Officers of board of supervisors to be elected at first meeting--amount of fee to be set, collection by county collector.

[67.1239](#). At its first meeting the board shall organize by electing one of its members as chairperson, one as vice chairperson, one as secretary and one as treasurer. The board shall also set the amount of the fee to be imposed upon and collected from each landowner subject to the fee. The fee imposed shall be collected on behalf of the district by the county collector at the same time as county ad valorem taxes are collected and paid over to the board of supervisors.

(L. 1993 S.B. 84 § 5)

District to be body politic to sue and be sued--powers to contract--accept gifts and grants.

[67.1241](#). Upon the declaration of incorporation by the governing body of the county, the agricultural commodity research district shall be a body politic and corporate by the name and style of the agricultural commodity research district of County, and by that name shall be known in law, have perpetual succession, sue and be sued, plead and be impleaded, defend and be defended, in all courts and in all actions, pleas and matters whatsoever, and shall have the power to contract, and to purchase, hold, lease, rent and receive property. The board may seek and accept, on behalf of the district, gifts, devises, grants, and any other money or property made available to the district. The board may also, on behalf of the district, accept, receive and expend appropriations or other funding made by the state of Missouri or any of its political subdivisions or by the federal government.

(L. 1993 S.B. 84 § 6)

Fees to be deposited in financial institutions authorized to receive county funds--personnel may be employed by board.

[67.1243](#). The fees collected under the provisions of sections [67.1230](#) to [67.1253](#) shall be deposited by the board of supervisors in a financial institution within the county authorized by law to

receive deposit of county funds and shall expend such funds only for the operation of the district and the purposes specified in sections [67.1230](#) to [67.1253](#). Where the board of supervisors has entered into an agreement with one or more other county agricultural commodity research districts, the joint board of supervisors may designate one financial institution in any county represented by a district party to the contract. The board may employ such personnel as necessary to carry out the provisions of sections [67.1230](#) to [67.1253](#).

(L. 1993 S.B. 84 § 7)

Research on agricultural commodities, planting, production, expansion and development, duties of district.

[67.1245](#). The agricultural commodity research district shall conduct or contract for the conducting of both short-range and long-range research on agricultural commodities, the planting and production of agricultural commodities, the development and expansion of markets for agricultural commodities, agricultural commodity pest problems and such other research as the district may direct. The district shall hold meetings to ascertain and assess agricultural needs of the county, determine the priority of needs, goals and research projects, and provide information and assistance to agricultural commodity producers of the county.

(L. 1993 S.B. 84 § 8)

Contracts and cooperation with other districts, colleges or universities to carry out responsibilities.

[67.1247](#). The board on behalf of the district may contract with or cooperate with any other county agricultural commodity research district and with the state university or any other college or university in this state to carry out the district's responsibilities under the provisions of sections [67.1230](#) to [67.1253](#). The board may also cooperate with and contract with the state department of agriculture or the United States Department of Agriculture.

(L. 1993 S.B. 84 § 9)

Grants may be awarded by board to conduct research.

[67.1249](#). The board of supervisors may award grants to any person, firm, corporation, institution or association to conduct research projects on agricultural commodities for the agricultural commodity research district.

(L. 1993 S.B. 84 § 10)

Joint districts may be formed to be governed by joint boards--contract to specify procedures for election of joint board.

[67.1251](#). Any county which has established an agricultural commodity research district may contract under the provisions of chapter 70 with any other county which has also established such a district to carry out common functions or to form a joint district. If a joint district is formed, it shall be

governed by a joint board of supervisors comprised of two members of each board of supervisors of each participating county elected by the board of supervisors of the agricultural research district of that county. The contract creating the joint district shall specify the procedures for the election of the joint board and the terms of office of the members of the joint board. The joint board shall exercise such powers as may be designated by the contract creating the joint district, including the awarding of grants and cooperation with any other county agricultural commodity district or joint district or with any college or university or governmental unit to exercise any of the powers granted pursuant to the provisions of sections [67.1230](#) to [67.1253](#) to the participating county agricultural commodity districts comprising the joint district.

(L. 1993 S.B. 84 § 11)

Dissolution procedure for district--ballot form.

[67.1253](#). An agricultural research district may be dissolved by a vote of the landowners of the county who are qualified to vote on the creation of the district. An election to dissolve a district may be held upon a vote of the board of supervisors of the district and shall be held upon petition of a number of qualified landowners of the county equal to ten percent of all the qualified landowners of the county. The ballot of submission shall be in substantially the following form:

Shall the agricultural commodity district of County be dissolved and its assets be distributed back to the participating landowners who created the district?

[] YES [] NO

If a majority of the qualified landowners voting thereon vote to dissolve the district, the board of supervisors shall proceed to pay all outstanding obligations of the district, dissolve the district and distribute any remaining assets on a per acre basis to the landowners of the county who were qualified to vote on dissolving the district.

(L. 1993 S.B. 84 § 12)

Counties may form business associations to provide health care insurance for prisoners in county jails.

[67.1260](#). 1. Notwithstanding any direct or implied prohibitions in chapter 375, 377, or 379, any three or more counties of this state may form a business association for the purpose of providing health insurance to cover the mandated costs of health care to prisoners in county jails.

2. The insurance pursuant to this section may be provided through private insurance companies, publicly established insurance companies or the establishment of a mutual insurance company.

3. The state of Missouri may join an association as a member to pay for the health care costs of state prisoners being held in county jails. The state may limit the extent to which it pays for such costs.

(L. 1998 S.B. 676 § 67.160)

License fee for county groups providing health insurance for prisoners--articles and bylaws to be filed, content--registered in-state agent required--license issued, when.

[67.1263](#). 1. Any group of counties desiring to provide health insurance for prisoners in county jails shall pay a license fee of one hundred dollars and file articles of association with the director of the department of insurance, financial institutions and professional registration.

2. The articles shall be filed in accordance with the provisions of sections [375.201](#) to [375.236](#). The articles shall include the names of the counties initially associated, the method by which other counties may be admitted to the association as members, the purposes for which organized, the amount of the initial assessment which is to be paid into the association, the method of assessment thereafter and the maximum amount of any assessment which the association may make against any member. The articles may also set a minimum time period for the contract and shall set the conditions under which any county may leave the association. The articles of association shall provide for bylaws and for the amendment of the bylaws and the articles of association.

3. Each association shall designate and maintain a registered agent within this state. Service upon the agent is service upon the association and each of its members.

4. The articles of association shall be accompanied by a copy of the initial bylaws of the association. The bylaws shall provide for a governing body for the association, a manner of election thereof, the manner in which assessments will be made, the specific kinds of insurance or indemnification which will be offered, the classes of membership which will be offered, and may provide that assessments of various amounts for particular classes of membership may be made. All assessments shall be uniform within classes. The bylaws may provide for the transfer of risks to other insurance companies or for reinsurance.

5. The director of the department of insurance, financial institutions and professional registration shall, within thirty days after the articles of association are filed with him or her, determine if the proposed association meets the requirements of sections [67.1260](#) to [67.1275](#). If it does, he or she shall issue a license to the association authorizing it to do business for a one-year period.

(L. 1998 S.B. 676 § 67.163)

Association may begin business, when--no liability for members of association--renewal license fee, annual report and amendments to articles and bylaws filed when.

[67.1266](#). 1. An association which is licensed may, on the seventh day thereafter, commence to do business. The association shall be a body corporate and shall do business as a corporation.

2. No member of the association shall be liable for any amounts because of its membership in the association other than for assessments as provided in the articles and bylaws of the association.

3. The business of the association shall be conducted so as to preclude any distribution of income, profit or property of the association to the individual members thereof except in payment of claims or indemnities or upon the final dissolution of the association.

4. Annually thereafter, within thirty days before the expiration of its license, each association shall pay a renewal license fee of one hundred dollars and shall file a statement with the director of the department of insurance, financial institutions and professional registration giving a report of its activities for the preceding year.

5. Any existing association shall also, at the time it files for renewal of its license, file any amendments to its articles of association or bylaws which have been adopted in the preceding year.

(L. 1998 S.B. 676 § 67.166)

Association to formulate safety and health improvement program for the jails--content and procedure.

[67.1269](#). 1. Any association insuring the health care costs of county jail prisoners shall formulate, implement and monitor a safety and health improvement program for the jails.

2. The program shall include a written accident, injury and illness reduction plan that promotes healthy conditions in county jails. The plan shall be based upon clearly stated goals and objectives.

3. The association shall consult the Missouri department of corrections and national accrediting organizations when formulating its programs.

(L. 1998 S.B. 676 § 67.169)

Director of the department of insurance, financial institutions and professional registration, right to examine association and to take over association, when.

[67.1272](#). 1. The director of the department of insurance, financial institutions and professional registration shall be authorized in accordance with sections 375.171* and 375.173**, to examine the affairs of any association organized pursuant to the provisions of sections [67.1260](#) to [67.1275](#).

2. If at any time any association fails or refuses to pay any claim finally adjudged to be due pursuant to the provisions of its articles of association and bylaws, or if the director of the department of insurance, financial institutions and professional registration determines that the association is unable to satisfy its contractual obligations, he or she shall immediately take charge of the association, its assets and affairs, and wind up those affairs as now provided by law in the case of life insurance companies.

(L. 1998 S.B. 676 § 67.172)

*Section 375.171 was repealed by H.B. 1574 § A, 1992.

**Section 375.173 was repealed by H.B. 385, et al. § A, 1991.

Exemption from premium tax for association.

[67.1275](#). No association organized pursuant to the provisions of sections [67.1260](#) to [67.1275](#) shall be required to pay any premium tax in connection with the conduct of its business.

(L. 1998 S.B. 676 § 67.175)

Sales tax authorized certain counties--rate--ballotform--expenditures--local economic development sales tax trustfund created--deposit, records, distribution refunds--abolishingtax--sections [32.085](#) and [32.087](#) applicable--economic development,definition.

[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 thousand seven hundred or a county of the third classification with a population greater than thirty-three thousand but less than thirty-four thousand or a county of the third classification with a population greater than twenty thousand eight hundred but less than twenty-one thousand or a county of the third classification with a population greater than fourteen thousand one hundred but less than fourteen thousand five hundred or a county of the third classification with a population greater than twenty thousand eight hundred fifty but less than twenty-two thousand or a county of the third classification with a population greater than thirty-nine thousand but less than forty thousand or a county of the third classification with a township form of organization and a population greater than twenty-eight thousand but less than twenty-nine thousand or a county of the third classification with a population greater than fifteen thousand but less than fifteen thousand five hundred or a county of the third classification with a population greater than eighteen thousand but less than nineteen thousand seventy or a county of the third classification with a population greater than thirteen thousand nine hundred but less than fourteen thousand four hundred or a county of the third classification with a population greater than twenty-seven thousand but less than twenty-seven thousand five hundred or a county of the first classification without a charter form of government and a population of at least eighty thousand but

not greater than eighty-three thousand or a county of the third classification with a population greater than fifteen thousand but less than fifteen thousand nine hundred without a township form of government which does not adjoin any county of the first, second or fourth classification or a county of the third classification with a population greater than twenty-three thousand but less than twenty-five thousand without a township form of government which does not adjoin any county of the second or fourth classification and does adjoin a county of the first classification with a population greater than one hundred twenty thousand but less than one hundred fifty thousand or in any county of the fourth classification acting as a county of the second classification, having a population of at least forty-eight thousand or any governing body of a municipality located in any of such counties may impose, by ordinance or order, a sales tax on all retail sales made in such county or municipality which are subject to taxation pursuant to the provisions of sections [144.010](#) to [144.525](#):

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

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

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

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

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

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

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

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

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

☐ YES ☐ NO

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 or order and any amendments thereto shall be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax. If a

majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or municipality shall not impose the sales tax authorized in this section until the governing body of the county or municipality resubmits another proposal to authorize the governing body of the county or municipality to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon; however no such proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last such proposal.

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

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

7. All sales taxes collected by the director of revenue pursuant to this section on behalf of any county or municipality, 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 "Local Economic Development Sales Tax Trust Fund".

8. The moneys in the local economic development 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 and which was collected in each county or municipality imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the county or municipality and the public.

9. 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 or municipality which levied the tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising from the local economic development sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or municipality. Expenditures may be made from the fund for any economic development purposes authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

11. If any county or municipality abolishes the tax, the county or municipality 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 or municipality, the director of revenue shall remit the balance in the account to the county or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

12. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to this section.

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

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

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

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

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

(L. 1996 H.B. 1237 § 1, A.L. 1997 S.B. 21, A.L. 1998 S.B. 936, A.L. 1999 S.B. 518, A.L. 2001 S.B. 323 & 230)

Sales tax authorized in certain cities and counties (Springfield, Joplin, all cities in Jasper County, Butler County and all cities therein, Buchanan County, and St. Joseph), rate--ballot, effective date--use of revenue, limitations--deposit offunds--economic development tax board required, membership, terms--board duties--annual report--repeal.

[67.1303](#). 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any home rule city with more than forty-five thousand five hundred but less than forty-five thousand nine hundred inhabitants and the governing body of any city within any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants and the governing body of any county of the third classification without a township form of government and with more than forty thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. In addition, the governing body of any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants or the governing body of any home rule city with more than seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in

the city or county which are subject to sales tax under chapter 144. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

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

☐ 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 second 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 tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

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

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

4. 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 for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

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

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

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

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

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

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

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

or amendment to economic development plans, economic development projects, or designations of an economic development area.

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

8. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

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

☐ YES ☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that 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 of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

9. Whenever the governing body of any city or county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city or county 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 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, that 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 tax 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.

(L. 2004 S.B. 1155, A.L. 2011 H.B. 161 merged with S.B. 117)

**Retail sales tax may be imposed in lieu of certain local economic development sales tax--
ballot language--collection and distribution of moneys--trust fund and board to be established--
repeal of tax, procedure.**

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

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

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

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

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

☐ 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 second 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 tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

4. All sales taxes collected by the director of revenue under this section on behalf of any county or municipality, 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 "Local Option Economic Development Sales Tax Trust Fund".

5. The moneys in the local option economic development 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 and which was collected in each city or county imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city or county and the public.

6. 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 city or county which levied the tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising from the local economic development sales tax trust fund shall be in accordance with this section.

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

8. If any county or municipality abolishes the tax, the city or 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 city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

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

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

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

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

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

- (a) Marketing;
- (b) Providing grants and loans to companies for job training, equipment acquisition, site development, and infrastructures;
- (c) Training programs to prepare workers for advanced technologies and high skill jobs;
- (d) Legal and accounting expenses directly associated with the economic development planning and preparation process;
- (e) Developing value-added and export opportunities for Missouri agricultural products.

11. 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 for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

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

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

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

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

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

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

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

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

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

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

(4) If an economic development tax board established by a city is already in existence on August 28, 2012, any increase in the number of members of the board shall be designated in an order or ordinance. The four board members added to the board shall be appointed to a term with an expiration coinciding with the expiration of the terms of the three board member positions that were

originally appointed to terms of two years. Thereafter, the additional members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the additional appointments.

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

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

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

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

15. Notwithstanding any other provision of law to the contrary, the economic development sales tax imposed under this section when imposed within a special taxing district, including but not limited to a tax increment financing district, neighborhood improvement district, or community improvement district, shall be excluded from the calculation of revenues available to such districts, and no revenues from any sales tax imposed under this section shall be used for the purposes of any such district unless recommended by the economic development tax board established under this section and approved by the governing body imposing the tax.

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

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

(1) A statement of its primary economic development goals;

(2) A statement of the total economic development sales tax revenues received during the immediately preceding calendar year;

(3) A statement of total expenditures during the preceding calendar year in each of the following categories:

- (a) Infrastructure improvements;
- (b) Land and/or buildings;
- (c) Machinery and equipment;
- (d) Job training investments;
- (e) Direct business incentives;
- (f) Marketing;
- (g) Administration and legal expenses; and
- (h) Other expenditures.

18. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

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

☐ YES ☐ NO

If a majority of the votes cast on the proposal are in favor of the repeal, that 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 of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

19. Whenever the governing body of any city or county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city or county 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 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, that 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 tax 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.

20. If any provision of this section or section [67.1303](#) or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of this section or section [67.1303](#) which can be given effect without the invalid provision or application, and to this end the provisions of this section and section [67.1303](#) are declared severable.

(L. 2005 H.B. 58 merged with S.B. 210 merged with S.B. 343 and L. 2005 H.B. 186, A.L. 2011 H.B. 315, A.L. 2012 S.B. 628)

Annexation by certain cities to promote economic development(Warrensburg).

[67.1350](#). Notwithstanding the provisions of any other law to the contrary, the governing body of any third class city with a population of at least fifteen thousand but not more than seventeen thousand inhabitants which is the county seat of a county of the second or fourth classification which has a state university located in such city may annex areas along a road or highway up to two and one-half miles from the existing boundaries of the city for the purpose of promoting economic development through the refurbishing of existing structures and the construction and maintenance of infrastructure and property for the enhancement of community development of an existing airport.

(L. 1996 H.B. 1237 § 26, A.L. 2005 H.B. 58 merged with H.B. 215 merged with S.B. 490)

Annexation of municipal airports, when (city of Monett).

[67.1352](#). Notwithstanding the provisions of any other law to the contrary, the governing body of any third class city with a population of at least seven thousand but not more than seven thousand five hundred located in a county of the third classification without a township form of government and with a population of at least twenty-seven thousand two hundred but not more than twenty-seven thousand six hundred may annex the area of any municipal airport located along a state highway within six miles of such city and areas contiguous to the municipal airport.

(L. 2001 H.B. 922)

Transient guests to pay tax for funding the promotion of tourism,certain cities and counties, vote required.

[67.1360](#). 1. The governing body of the following cities and counties may impose a tax as provided in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(26) 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;

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

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

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

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

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

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

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

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

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

(36) Any city of the fourth classification with more than five thousand but fewer than five thousand five hundred inhabitants and located in any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants.

2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be at least two percent, but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general,

primary or special election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to the provisions of this section and section [67.1362](#). The tax authorized by this section and section [67.1362](#) shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

(L. 1997 2d Ex. Sess. H.B. 3, A.L. 1999 H.B. 518 merged with S.B. 240, et al., A.L. 2000 H.B. 1659 merged with S.B. 724, A.L. 2001 H.B. 242 merged with S.B. 323 & 230, A.L. 2002 H.B. 1041, A.L. 2003 S.B. 228, A.L. 2004 H.B. 795, et al. merged with S.B. 758, A.L. 2007 H.B. 205 merged with H.B. 795 merged with S.B. 22 merged with S.B. 30 merged with S.B. 81, A.L. 2010 H.B. 1442 merged with S.B. 644, A.L. 2012 H.B. 1504)

*Section includes Arnold, Ashland, Bethany, Bloomfield, Bonne Terre, Boonville, Caruthersville, Clarksville, Cuba, Dent County, Desloge, Festus, Grain Valley, Hermann, Hollister, Howard County, Leadington, Lebanon, Louisiana, Montgomery County, New Madrid County and fourth class cities therein, Newton County, Park Hills, Parkville, Pevely, St. James, Stoddard County, Sugar Creek, Sullivan and Warrenton.

Tax on charges for sleeping rooms for certain counties and cities(Buchanan County and City of St. Joseph).

[67.1361](#). 1. The governing body of any county of the first classification without a charter form of government and with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants and the governing body of any home rule city with more than seventy-three thousand nine hundred but less than seventy-four thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be at least two percent, but not more than eight percent per occupied room or slip per night, except that such tax shall not become effective unless the governing body of the county or city submits to the voters of the county or city at a state general, primary or special election, a proposal to authorize the governing body of the county or city to impose a tax pursuant to 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 or county for funding the promotion of tourism and convention facilities including capital expenditures therefor. Such tax shall be stated separately from all other charges and taxes.

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

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

Shall the (city or county) levy a tax of percent on each sleeping room or campsite occupied and rented by transient guests and any docking facility which rents slips to recreational boats which are used by transients for sleeping in the (city or

county), where the proceeds of which shall be expended for promotion of tourism and convention facilities?

[] 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 or county shall have no power to impose the tax authorized by this section unless and until the governing body of the city or county again submits the question to the qualified voters of the city or county and such question is approved by a majority of the qualified voters voting on the question.

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

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

(2) The city or county 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 or county 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 under the provisions of this section. The tax authorized under the provisions of 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.

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

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

(L. 2002 S.B. 1210, A.L. 2010 H.B. 1442 merged with S.B. 644)

Ballot form, election procedure--collection and administration of tax--penalties on unpaid taxes.

67.1362. 1. The question shall be submitted in substantially the following form:

Shall the (city or county) levy a tax of percent on each sleeping room or campsite occupied and rented by transient guests and any docking facility which rents slips to

recreational boats which are used by transients for sleeping in the (city or county), where the proceeds of which shall be expended for promotion of tourism?

[] 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 or county shall have no power to impose the tax authorized by this section unless and until the governing body of the city or county again submits the question to the qualified voters of the city or county and such question is approved by a majority of the qualified voters voting on the question.

2. On and after the effective date of any tax authorized under the provisions of this section and section [67.1360](#), the city or county may adopt one of the two following provisions for the collection and administration of the tax:

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

(2) The city or county 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 and section [67.1360](#). In the event any city or county enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in this section and section [67.1360](#), 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 under the provisions of this section and section [67.1360](#).

The tax authorized under the provisions of this section and section [67.1360](#) 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.

3. If a tax is imposed by a city or county under this section and section [67.1360](#), the city or county may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

(L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

Tourism commission--members, appointment, qualifications--taxrevenue, limitations on use.

[67.1364](#). 1. Upon adoption of the tourism sales tax, there shall be established a tourism commission to consist of five members appointed by the governing body of the city or county. Of these five members, one will be a representative of the hotel and motel industry and two shall be active in the tourism industry; the remaining members of the commission will be members of local

general business interests in the city or county. One member of the city or county governing body shall serve as liaison in a nonvoting capacity. All members shall be a resident of the city or county. Members of the tourism commission will be appointed for a term of three years; but, of the members first appointed, one shall be appointed for a term of one year, two shall be appointed for a term of two years, and two shall be appointed for a term of three years. Members of the commission may serve no more than two consecutive terms. The members will serve without compensation.

2. The revenue received from the tax shall be deposited in a special fund and used solely to promote tourism. The commission shall administer the moneys within the limits of the budget approved by the city or county governing body.

(L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

Transient guests to pay tax for funding the promotion of tourism, vote required (including city of Independence).

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. 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?

☐ 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 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 pursuant to the provisions of subsection 1 of this section. The tax authorized under the provisions of subsection 1 of 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.

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

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

(L. 1999 S.B. 240, et al.)

Effective 5-6-99

Transient guest tax for promotion of tourism--ballot language. (PerryCounty)

67.1367. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof, which shall be no more than six percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election, a proposal to authorize the governing body of the county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

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

☐ YES ☐ NO

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

(L. 2014 S.B. 896)

Tax authorized--ballot language (Douglas and Montgomery counties).

67.1368. 1. The governing body of any county of the third classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election a proposal to authorize the governing body of the county 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 the proceeds of such tax shall be used by the county for the promotion of tourism, growth of the region, and economic development. Such tax shall be stated separately from all other charges and taxes.

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

Shall (insert the name of the county) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of county) at a rate of (insert rate of percent) percent for the promotion of the county, growth of the region, and economic development?

☐ 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 second 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 tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the county and such question is approved by a majority of the qualified voters of the county voting on the question.

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

(L. 2013 S.B. 23)

Definitions.

67.1401. 1. Sections 67.1401 to 67.1571 shall be known and may be cited as the "Community Improvement District Act".

2. For the purposes of sections 67.1401 to 67.1571, the following words and terms mean:

(1) "Approval" or "approve", for purposes of elections pursuant to sections 67.1401 to 67.1571, a simple majority of those qualified voters voting in the election;

(2) "Assessed value", the assessed value of real property as reflected on the tax records of the county clerk of the county in which the property is located, or the collector of revenue if the property is located in a city not within a county, as of the last completed assessment;

(3) "Blighted area", an area which:

(a) By reason of the predominance of defective or inadequate street layout, insanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use; or

(b) Has been declared blighted or found to be a blighted area pursuant to Missouri law including, but not limited to, chapter 353, sections 99.800 to 99.865, or sections 99.300 to 99.715;

(4) "Board", if the district is a political subdivision, the board of directors of the district, or if the district is a not-for-profit corporation, the board of directors of such corporation;

(5) "Director of revenue", the director of the department of revenue of the state of Missouri;

(6) "District", a community improvement district, established pursuant to sections 67.1401 to 67.1571;

(7) "Election authority", the election authority having jurisdiction over the area in which the boundaries of the district are located pursuant to chapter 115;

(8) "Municipal clerk", the clerk of the municipality;

(9) "Municipality", any city, village, incorporated town, or county of this state, or in any unincorporated area that is located in any county with a charter form of government and with more than one million inhabitants;

(10) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes or to refund outstanding obligations;

(11) "Owner", for real property, the individual or individuals or entity or entities who own a fee interest in real property that is located within the district or their legally authorized representative; for business organizations and other entities, the owner shall be deemed to be the individual which is legally authorized to represent the entity in regard to the district;

(12) "Per capita", one head count applied to each individual, entity or group of individuals or entities having fee ownership of real property within the district whether such individual, entity or group owns one or more parcels of real property in the district as joint tenants, tenants in common, tenants by the entirety, tenants in partnership, except that with respect to a condominium created under sections [448.1-101](#) to [448.4-120](#), "per capita" means one head count applied to the applicable unit owners' association and not to each unit owner;

(13) "Petition", a petition to establish a district as it may be amended in accordance with the requirements of section [67.1421](#);

(14) "Qualified voters",

(a) For purposes of elections for approval of real property taxes:

a. Registered voters; or

b. If no registered voters reside in the district, the owners of one or more parcels of real property which is to be subject to such real property taxes and is located within the district per the tax records for real property of the county clerk, or the collector of revenue if the district is located in a city not within a county, as of the thirtieth day prior to the date of the applicable election;

(b) For purposes of elections for approval of business license taxes or sales taxes:

a. Registered voters; or

b. If no registered voters reside in the district, the owners of one or more parcels of real property located within the district per the tax records for real property of the county clerk as of the thirtieth day before the date of the applicable election; and

(c) For purposes of the election of directors of the board, registered voters and owners of real property which is not exempt from assessment or levy of taxes by the district and which is located within the district per the tax records for real property of the county clerk, or the collector of revenue if the district is located in a city not within a county, of the thirtieth day prior to the date of the applicable election; and

(15) "Registered voters", persons who reside within the district and who are qualified and registered to vote pursuant to chapter 115, pursuant to the records of the election authority as of the thirtieth day prior to the date of the applicable election.

(L. 1998 H.B. 1636 § 1, A.L. 2000 H.B. 1238, A.L. 2004 H.B. 795, et al. merged with S.B. 1155, A.L. 2005 H.B. 58, A.L. 2007 S.B. 22)

(2010) Provision, as applied, permitting registered voters who were also community improvement district landowners to cast multiple votes in elections for board of directors violates one-person, one-vote guarantee of Equal Protection Clause. Also, legislative decision not to impose same age, incapacity, and crime-related restrictions for nonresident voting landowners as on registered voters is irrational and arbitrary. *Day v. Robinwood West Community Improvement District*, 693 F.Supp.2d 996 (E.D. Mo.).

Districts, how established.

[67.1411](#). 1. The governing body of any municipality or county may establish one or more districts in the manner provided in sections [67.1401](#) to [67.1571](#).

2. The boundaries of the district shall be contiguous.

3. Each district shall be either a political subdivision of the state or a not-for-profit corporation organized pursuant to chapter 355.

4. If a proposed district is a not-for-profit corporation, such corporation shall be organized and in good standing pursuant to the provisions of chapter 355 at the time the petition for the proposed district is filed with the municipal clerk.

5. The name of the district shall include "community improvement district" and if it is a not-for-profit corporation, it shall be the same as the name of the not-for-profit corporation.

(L. 1998 H.B. 1636 § 2)

Public hearing to establish--petition, requirements--clerk's duties--amended petition--clerk to report.

[67.1421](#). 1. Upon receipt of a proper petition filed with its municipal clerk, the governing body of the municipality in which the proposed district is located shall hold a public hearing in accordance with section [67.1431](#) and may adopt an ordinance to establish the proposed district.

2. A petition is proper if, based on the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county, as of the time of filing the petition with the municipal clerk, it meets the following requirements:

(1) It has been signed by property owners collectively owning more than fifty percent by assessed value of the real property within the boundaries of the proposed district;

(2) It has been signed by more than fifty percent per capita of all owners of real property within the boundaries of the proposed district; and

(3) It contains the following information:

(a) The legal description of the proposed district, including a map illustrating the district boundaries;

(b) The name of the proposed district;

(c) A notice that the signatures of the signers may not be withdrawn later than seven days after the petition is filed with the municipal clerk;

(d) A five-year plan stating a description of the purposes of the proposed district, the services it will provide, the improvements it will make and an estimate of costs of these services and improvements to be incurred;

(e) A statement as to whether the district will be a political subdivision or a not-for-profit corporation and if it is to be a not-for-profit corporation, the name of the not-for-profit corporation;

(f) If the district is to be a political subdivision, a statement as to whether the district will be governed by a board elected by the district or whether the board will be appointed by the municipality, and, if the board is to be elected by the district, the names and terms of the initial board may be stated;

(g) If the district is to be a political subdivision, the number of directors to serve on the board;

(h) The total assessed value of all real property within the proposed district;

(i) A statement as to whether the petitioners are seeking a determination that the proposed district, or any legally described portion thereof, is a blighted area;

(j) The proposed length of time for the existence of the district;

(k) The maximum rates of real property taxes, and, business license taxes in the county seat of a county of the first classification without a charter form of government containing a population of at least two hundred thousand, that may be submitted to the qualified voters for approval;

(l) The maximum rates of special assessments and respective methods of assessment that may be proposed by petition;

(m) The limitations, if any, on the borrowing capacity of the district;

(n) The limitations, if any, on the revenue generation of the district;

(o) Other limitations, if any, on the powers of the district;

(p) A request that the district be established; and

(q) Any other items the petitioners deem appropriate;

(4) The signature block for each real property owner signing the petition shall be in substantially the following form and contain the following information: Name of owner:
.. Owner's telephone number and mailing address: If signer is different from owner: Name of signer: State basis of legal authority to sign:
. Signer's telephone number and mailing address: If the owner is an individual, state if owner is single or married: If owner is not an individual, state what type of entity: . . . Map and parcel number and assessed value of each tract of real property within the proposed district owned: By executing this petition, the undersigned represents and warrants that he or she is authorized to execute this petition on behalf

of the property owner named immediately above Signature of
person signing for owner Date STATE OF MISSOURI)

) ss. COUNTY OF)

Before me personally appeared, to me personally known to be the individual
described in and who executed the foregoing instrument.

WITNESS my hand and official seal this day of (month), (year).

.

Notary Public My Commission Expires:; and

(5) Alternatively, the governing body of any home rule city with more than four hundred
thousand inhabitants and located in more than one county may file a petition to initiate the process
to establish a district in the portion of the city located in any county of the first classification with
more than two hundred thousand but fewer than two hundred sixty thousand inhabitants containing
the information required in subdivision (3) of this subsection; provided that the only funding methods
for the services and improvements will be a real property tax.

3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to exceed
ninety days after receipt of the petition, review and determine whether the petition substantially
complies with the requirements of subsection 2 of this section. In the event the municipal clerk
receives a petition which does not meet the requirements of subsection 2 of this section, the
municipal clerk shall, within a reasonable time, return the petition to the submitting party by hand
delivery, first class mail, postage prepaid or other efficient means of return and shall specify which
requirements have not been met.

4. After the close of the public hearing required pursuant to subsection 1 of this section, the
governing body of the municipality may adopt an ordinance approving the petition and establishing a
district as set forth in the petition and may determine, if requested in the petition, whether the district,
or any legally described portion thereof, constitutes a blighted area. If the petition was filed by the
governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section, after the
close of the public hearing required pursuant to subsection 1 of this section, the petition may be
approved by the governing body and an election shall be called pursuant to section [67.1422](#).

5. Amendments to a petition may be made which do not change the proposed boundaries of
the proposed district if an amended petition meeting the requirements of subsection 2 of this section
is filed with the municipal clerk at the following times and the following requirements have been met:

(1) At any time prior to the close of the public hearing required pursuant to subsection 1 of this
section; provided that, notice of the contents of the amended petition is given at the public hearing;

(2) At any time after the public hearing and prior to the adoption of an ordinance establishing
the proposed district; provided that, notice of the amendments to the petition is given by publishing
the notice in a newspaper of general circulation within the municipality and by sending the notice via
registered certified United States mail with a return receipt attached to the address of record of each

owner of record of real property within the boundaries of the proposed district per the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county. Such notice shall be published and mailed not less than ten days prior to the adoption of the ordinance establishing the district;

(3) At any time after the adoption of any ordinance establishing the district a public hearing on the amended petition is held and notice of the public hearing is given in the manner provided in section [67.1431](#) and the governing body of the municipality in which the district is located adopts an ordinance approving the amended petition after the public hearing is held.

6. Upon the creation of a district, the municipal clerk shall report in writing the creation of such district to the Missouri department of economic development.

(L. 1998 H.B. 1636 § 3, A.L. 1999 S.B. 20, A.L. 2012 S.B. 480)

Establishment of district subject to vote, ballot language--repeal or amendment of property tax, when.

[67.1422](#). 1. Notwithstanding sections [67.1531](#), [67.1545](#), and [67.1551](#), if the petition was filed pursuant to subdivision (5) of subsection 2 of section [67.1421](#) by a governing body of the city, the governing body may adopt an ordinance approving the petition and submit a ballot to the qualified voters of the district; the question shall be in substantially the following form:

Shall the community improvement district to be known as the "..... Community Improvement District" approved by the (insert governing body) be established for the purpose of (here summarize the proposed improvements and services) and be authorized to impose a real property tax upon (all real property) within the district at a rate of not more than ten cents per hundred dollars assessed valuation for a period of ten years from the date on which such tax is first imposed for the purpose of providing revenue for (insert general description of purpose) in the district?

☐ 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".

The governing body of the city shall not submit the question to the qualified voters of the district on more than one occasion.

2. A district levying a real property tax pursuant to this section may repeal or amend such real property tax or lower the tax rate of such tax if such repeal, amendment or lower rate will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or obligations that it has issued to finance any improvements or services rendered within the district.

3. An election conducted under this section may be conducted in accordance with the provisions of chapter 115 or by mail-in ballot.

(L. 2012 S.B. 480)

Public hearing, notice.

67.1431. 1. Within a reasonable time, not to exceed forty-five days, after the receipt of the verified petition from the municipal clerk, the governing body shall hold or cause to be held a public hearing on the establishment of the proposed district and shall give notice of the public hearing in the manner provided in subsection 3 of this section. All reasonable protests, objections and endorsements shall be heard at the public hearing.

2. The public hearing may be continued to another date without further notice other than a motion to be entered on the minutes fixing the date, time and place of the continuance of the public hearing.

3. Notice of the public hearing shall be given by publication and mailing. Notice by publication shall be given by publication in a newspaper of general circulation within the municipality once a week for two consecutive weeks prior to the week of the public hearing. Notice by mail shall be given not less than fifteen days prior to the public hearing by sending the notice via registered or certified United States mail with a return receipt attached to the address of record of each owner of record of real property within the boundaries of the proposed district. The published and mailed notices shall include the following:

(1) The date, time and place of the public hearing;

(2) A statement that a petition for the establishment of a district has been filed with the municipal clerk;

(3) The boundaries of the proposed district by street location, or other readily identifiable means if no street location exists; and a map illustrating the proposed boundaries;

(4) A statement that a copy of the petition is available for review at the office of the municipal clerk during regular business hours; and

(5) A statement that all interested persons shall be given an opportunity to be heard at the public hearing.

(L. 1998 H.B. 1636 § 4)

Removal from and addition to district, procedure.

67.1441. 1. Upon the written request of any real property owner within the district, the governing body of the municipality may hold a public hearing for the removal of real property from a district and such real property may be removed from such district by ordinance, provided that:

(1) The board consents to the removal of such property;

(2) The district can meet its obligations without the revenues generated by or on the real property proposed to be removed; and

(3) The public hearing is conducted in the same manner as required by section [67.1431](#) with notice of the hearing given in the same manner as required by section [67.1431](#) and such notice shall include:

(a) The date, time and place of the public hearing;

(b) The name of the district;

(c) The boundaries by street location, or other readily identifiable means if no street location exists of the real property proposed to be removed from the district, and a map illustrating the boundaries of the existing district and the real property proposed to be removed; and

(d) A statement that all interested persons shall be given an opportunity to be heard at the public hearing.

2. With the consent of the board, real property may be added to the district by ordinance upon receipt of a proper petition and after a public hearing is held by the governing body of the municipality on the addition of the real property in the manner provided in section [67.1431](#). Notice of the public hearing shall be given by publication and mailed to the owners of real property within the boundaries of the district and the area proposed to be added in the manner provided in section [67.1431](#). The notice shall include the following information:

(1) The time, date and place of the public hearing;

(2) The name of the proposed or established district;

(3) The boundaries by street location, or other readily identifiable means if no street location exists, of the real property to be added to the district, and a map showing the boundaries of the existing district and the real property proposed to be added to the district;

(4) A statement that a copy of the petition is available for review during regular business hours at the office of the municipal clerk; and

(5) A statement that all interested persons shall be given an opportunity to be heard at the public hearing. For the purposes of this section, a proper petition is one which meets the requirements of section [67.1421](#), which requirements shall only apply as to the real property proposed to be added.

3. A public hearing may be held to amend the petition and notice of such amendments given simultaneously with a public hearing to alter the district boundaries.

(L. 1998 H.B. 1636 § 5)

Certain cities, removal of real property from district or change in class designation, purpose, procedure (Springfield).

[67.1442](#). Upon the written request of any real property owner within any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, the governing body of the municipality may hold a public hearing for the

removal of real property from such district or a change in designation of the class of real property for the purpose of the types of services to be received or fees, taxes, or assessments to be levied, and such real property may be removed from such district or have its class designation changed to another class of the same district, provided that:

(1) The board consents to the removal of such property;

(2) The district can meet its obligations without the revenues generated by or on the real property proposed to be removed from the district or proposed to have its class designation changed; and

(3) The public hearing is conducted in the same manner as required by section [67.1431](#) with notice of the hearing given in the same manner as required by section [67.1431](#), except that postage prepaid first class mail shall be sufficient notice by mail for purposes of this section, and such notice shall include:

(a) The date, time, and place of the public hearing;

(b) The name of the district;

(c) The boundaries by street location or other readily identifiable means if no street location exists of the real property proposed to be removed from the district or proposed to have its class designation changed, and a map illustrating the boundaries of the existing district and the real property proposed to be removed; and

(d) A statement that all interested persons shall be given an opportunity to be heard at the public hearing.

(L. 2003 H.B. 277 merged with S.B. 379)

Board of directors, election, qualifications, appointment, terms, removal, actions.

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

2. The district shall be governed by a board consisting of at least five but not more than thirty directors. Each director shall, during his or her entire term, be:

(1) At least eighteen years of age; and

(2) Be either:

(a) An owner, as defined in section [67.1401](#), of real property or of a business operating within the district; or

(b) A registered voter residing within the district; and

(3) Any other qualifications set forth in the petition establishing the district.

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

3. If the district is a political subdivision, the board shall be elected or appointed, as provided in the petition.

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

(1) The municipal clerk shall specify a date on which the election shall occur which date shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later than the fifteenth Tuesday, after the effective date of the ordinance adopted to establish the district;

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

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

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

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

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

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

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

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

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

(L. 1998 H.B. 1636 § 6, A.L. 2003 H.B. 472, A.L. 2005 H.B. 58, A.L. 2007 S.B. 22)

Election of board of directors, no person to cast more than one ballot.

[67.1452](#). In any election for the board of directors of a community improvement district as established in sections [67.1401](#) to [67.1571](#), no person shall cast more than* one ballot.

(L. 2015 S.B. 497 § 1)

*Word "that" appears in original rolls.

Powers of district--reimbursement of municipality--limitations.

[67.1461](#). 1. Each district shall have all the powers, except to the extent any such power has been limited by the petition approved by the governing body of the municipality to establish the district, necessary to carry out and effectuate the purposes and provisions of sections [67.1401](#) to [67.1571](#) including, but not limited to, the following:

(1) To adopt, amend, and repeal bylaws, not inconsistent with sections [67.1401](#) to [67.1571](#), necessary or convenient to carry out the provisions of sections [67.1401](#) to [67.1571](#);

(2) To sue and be sued;

(3) To make and enter into contracts and other instruments, with public and private entities, necessary or convenient to exercise its powers and carry out its duties pursuant to sections [67.1401](#) to [67.1571](#);

(4) To accept grants, guarantees and donations of property, labor, services, or other things of value from any public or private source;

(5) To employ or contract for such managerial, engineering, legal, technical, clerical, accounting, or other assistance as it deems advisable;

(6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real property within its boundaries, personal property, or any interest in such property;

(7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise encumber or dispose of any real or personal property or any interest in such property;

(8) To levy and collect special assessments and taxes as provided in sections [67.1401](#) to [67.1571](#). However, no such assessments or taxes shall be levied on any property exempt from taxation pursuant to subdivision (5) of section [137.100](#). Those exempt pursuant to subdivision (5) of section [137.100](#) may voluntarily participate in the provisions of sections [67.1401](#) to [67.1571](#);

(9) If the district is a political subdivision, to levy real property taxes and business license taxes in the county seat of a county of the first classification containing a population of at least two hundred thousand, as provided in sections [67.1401](#) to [67.1571](#). However, no such assessments or taxes shall be levied on any property exempt from taxation pursuant to subdivisions (2) and (5) of section [137.100](#). Those exempt pursuant to subdivisions (2) and (5) of section [137.100](#) may voluntarily participate in the provisions of sections [67.1401](#) to [67.1571](#);

(10) If the district is a political subdivision, to levy sales taxes pursuant to sections [67.1401](#) to [67.1571](#);

(11) To fix, charge, and collect fees, rents, and other charges for use of any of the following:

(a) The district's real property, except for public rights-of-way for utilities;

(b) The district's personal property, except in a city not within a county; or

(c) Any of the district's interests in such real or personal property, except for public rights-of-way for utilities;

(12) To borrow money from any public or private source and issue obligations and provide security for the repayment of the same as provided in sections [67.1401](#) to [67.1571](#);

(13) To loan money as provided in sections [67.1401](#) to [67.1571](#);

(14) To make expenditures, create reserve funds, and use its revenues as necessary to carry out its powers or duties and the provisions and purposes of sections [67.1401](#) to [67.1571](#);

(15) To enter into one or more agreements with the municipality for the purpose of abating any public nuisance within the boundaries of the district including, but not limited to, the stabilization,

repair or maintenance or demolition and removal of buildings or structures, provided that the municipality has declared the existence of a public nuisance;

(16) Within its boundaries, to provide assistance to or to construct, reconstruct, install, repair, maintain, and equip any of the following public improvements:

(a) Pedestrian or shopping malls and plazas;

(b) Parks, lawns, trees, and any other landscape;

(c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;

(d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic signs and signals, utilities, drainage, water, storm and sewer systems, and other site improvements;

(e) Parking lots, garages, or other facilities;

(f) Lakes, dams, and waterways;

(g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees, awnings, canopies, walls, and barriers;

(h) Telephone and information booths, bus stop and other shelters, rest rooms, and kiosks;

(i) Paintings, murals, display cases, sculptures, and fountains;

(j) Music, news, and child-care facilities; and

(k) Any other useful, necessary, or desired improvement;

(17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks, parks, and other real property and improvements located within its boundaries for public use;

(18) Within its boundaries and with the municipality's consent, to prohibit or restrict vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks, and tunnels and to provide the means for access by emergency vehicles to or in such areas;

(19) Within its boundaries, to operate or to contract for the provision of music, news, child-care, or parking facilities, and buses, minibuses, or other modes of transportation;

(20) Within its boundaries, to lease space for sidewalk cafe tables and chairs;

(21) Within its boundaries, to provide or contract for the provision of security personnel, equipment, or facilities for the protection of property and persons;

(22) Within its boundaries, to provide or contract for cleaning, maintenance, and other services to public and private property;

(23) To produce and promote any tourism, recreational or cultural activity or special event in the district by, but not limited to, advertising, decoration of any public place in the district, promotion of such activity and special events, and furnishing music in any public place;

(24) To support business activity and economic development in the district including, but not limited to, the promotion of business activity, development and retention, and the recruitment of developers and businesses;

(25) To provide or support training programs for employees of businesses within the district;

(26) To provide refuse collection and disposal services within the district;

(27) To contract for or conduct economic, planning, marketing or other studies;

(28) To repair, restore, or maintain any abandoned cemetery on public or private land within the district; and

(29) To carry out any other powers set forth in sections [67.1401](#) to [67.1571](#).

2. Each district which is located in a blighted area or which includes a blighted area shall have the following additional powers:

(1) Within its blighted area, to contract with any private property owner to demolish and remove, renovate, reconstruct, or rehabilitate any building or structure owned by such private property owner; and

(2) To expend its revenues or loan its revenues pursuant to a contract entered into pursuant to this subsection, provided that the governing body of the municipality has determined that the action to be taken pursuant to such contract is reasonably anticipated to remediate the blighting conditions and will serve a public purpose.

3. Each district shall annually reimburse the municipality for the reasonable and actual expenses incurred by the municipality to establish such district and review annual budgets and reports of such district required to be submitted to the municipality; provided that, such annual reimbursement shall not exceed one and one-half percent of the revenues collected by the district in such year.

4. Nothing in sections [67.1401](#) to [67.1571](#) shall be construed to delegate to any district any sovereign right of municipalities to promote order, safety, health, morals, and general welfare of the public, except those such police powers, if any, expressly delegated pursuant to sections [67.1401](#) to [67.1571](#).

5. The governing body of the municipality establishing the district shall not decrease the level of publicly funded services in the district existing prior to the creation of the district or transfer the financial burden of providing the services to the district unless the services at the same time are decreased throughout the municipality, nor shall the governing body discriminate in the provision of the publicly funded services between areas included in such district and areas not so included.

(L. 1998 H.B. 1636 § 7, A.L. 1999 S.B. 20, A.L. 2000 H.B. 1238, A.L. 2003 H.B. 472, A.L. 2004 S.B. 1155)

Fiscal year--budget--meeting--report.

67.1471. 1. The fiscal year for the district shall be the same as the fiscal year of the municipality.

2. No earlier than one hundred eighty days and no later than ninety days prior to the first day of each fiscal year, the board shall submit to the governing body of the city a proposed annual budget, setting forth expected expenditures, revenues, and rates of assessments and taxes, if any, for such fiscal year. The governing body may review and comment to the board on this proposed budget, but if such comments are given, the governing body of the municipality shall provide such written comments to the board no later than sixty days prior to the first day of the relevant fiscal year; such comments shall not constitute requirements but shall only be recommendations.

3. The board shall hold an annual meeting and adopt an annual budget no later than thirty days prior to the first day of each fiscal year.

4. Within one hundred twenty days after the end of each fiscal year, the district shall submit a report to the municipal clerk and the Missouri department of economic development stating the services provided, revenues collected and expenditures made by the district during such fiscal year, and copies of written resolutions approved by the board during the fiscal year. The municipal clerk shall retain this report as part of the official records of the municipality and shall also cause this report to be spread upon the records of the governing body.

(L. 1998 H.B. 1636 § 8)

Termination of district, procedure.

67.1481. 1. Each ordinance establishing a district shall set forth the term for the existence of such district which term may be defined as a minimum, maximum or definite number of years.

2. Upon receipt by the municipal clerk of a proper petition and after notice and a public hearing, any district may be terminated by ordinance adopted by the governing body of the municipality prior to the expiration of its term if the district has no outstanding obligations. A copy of such ordinance shall be given to the department of economic development.

3. A petition for the termination of a district is proper if:

(1) It names the district to be terminated;

(2) It has been signed by owners of real property collectively owning more than fifty percent by assessed value of real property within the boundaries of the district;

(3) It has been signed by more than fifty percent per capita of owners of real property within the boundaries of the district;

(4) It contains a plan for dissolution and distribution of the assets of the district; and

(5) The signature block signed by each petitioner is in the form set forth in subdivision (4) of subsection 2 of section 67.1421.

4. The public hearing required by this section shall be held and notice of such public hearing shall be given in the manner set forth in section [67.1431](#). The notice shall contain the following information:

(1) The date, time and place of the public hearing;

(2) A statement that a petition requesting the termination of the district has been filed with the municipal clerk;

(3) A statement that a copy of the petition is available at the office of the municipal clerk during regular business hours; and

(4) A statement that all interested parties will be given an opportunity to be heard.

5. Upon expiration or termination of a district, the assets of such district shall be distributed in accordance with the plan for dissolution as approved by ordinance. Every effort should be made by the municipality for the assets of the district to be distributed in such a manner so as to benefit the real property which was formerly a part of the district.

(L. 1998 H.B. 1636 § 9)

Merger of districts, when--assessments, effect on.

[67.1485](#). 1. Any district organized as a nonprofit corporation may merge with another district organized as a nonprofit organization. Such merger shall be conducted under the procedures for merger provided in chapter 355, and shall not become effective unless:

(1) The boundaries of the merging districts are contiguous;

(2) The articles of merger required under section [355.361](#) contain a legal description of the surviving district corporation;

(3) The term of existence of the surviving district corporation stated in the articles of merger shall be equal to the shortest length of time remaining for existence of either merging district corporation as determined by the applicable ordinances establishing the merging district corporations;

(4) A copy of the articles of merger is sent to the department of economic development.

2. If two district corporations merge under this section, the board of directors of the surviving district corporation may continue to levy special assessments against such tracts, lots, or parcels listed, and in an amount as provided in, a previously authorized petition under section [67.1521](#), provided that the level of service stated in such petition is not decreased by the surviving district corporation. A new special assessment petition may be submitted to the surviving district corporation and, if stated in the petition, may supersede or replace the previously authorized special assessment petitions.

3. No merger under this section shall be construed to be a petition for termination under section [67.1481](#) or to invoke a plan of dissolution as provided in section [67.1481](#).

(L. 2007 S.B. 22)

Obligations of district.

[67.1491](#). 1. A district may, at any time, issue obligations for the purpose of carrying out any of its powers, duties or purposes. Such obligations shall be payable out of all, part or any combination of the revenues of the district and may be further secured by all or any part of any property or any interest in any property by mortgage or any other security interest granted. Such obligations shall be authorized by resolution of the district, and if issued by the district, shall bear such date or dates, and shall mature at such time or times, but not more than twenty years from the date of issuance, as the resolution shall specify. Such obligations shall be in such denomination, bear interest at such rate or rates, be in such form, be payable in such place or places, be subject to redemption as such resolution may provide and be sold at either public or private sale at such prices as the district shall determine subject to the provisions of section [108.170](#). The district may also issue such obligations to refund, in whole or in part, obligations previously issued by the district.

2. No obligation issued by a district that is a political subdivision shall constitute an indebtedness within the meaning of any constitutional, statutory or charter debt limitation or restriction. No such obligation shall be a general obligation of the district, municipality, county, state of Missouri or any political subdivision thereof, and shall not be payable out of any funds or properties other than those specifically pledged as security therefor, unless such obligation is issued as an indebtedness of the district with the approval of the qualified voters as required by the constitution in which instance the obligation shall be a general obligation of the district only.

3. Obligations issued pursuant to this section by a district which is a political subdivision, the interest thereon, and any proceeds from such obligations shall be exempt from taxation in the state of Missouri.

4. The municipality, any land clearance for redevelopment authority, port authority, tax increment financing commission, industrial development authority or planned industrial expansion authority of the municipality may, pursuant to a cooperative agreement with a district, issue obligations and loan the proceeds of such obligations to the district for the purpose of carrying out the powers, duties or purposes of the district.

(L. 1998 H.B. 1636 § 10)

Funding of district.

[67.1501](#). 1. A district may use any one or more of the assessments, taxes, or other funding methods specifically authorized pursuant to sections [67.1401](#) to [67.1571](#) to provide funds to accomplish any power, duty or purpose of the district.

2. A district may establish different classes of real property within the district for purposes of special assessments. The levy rate for special assessments may vary for each class or subclass based on the level of benefit derived from services or improvements funded, provided or caused to be provided by the district.

3. Notwithstanding anything in sections [67.1401](#) to [67.1571](#) to the contrary, any district which is not a political subdivision shall have no power to levy any tax but shall have the power to levy special assessments in accordance with section [67.1521](#).

(L. 1998 H.B. 1636 § 11, A.L. 1999 S.B. 20, A.L. 2008 H.B. 2058 merged with S.B. 718)

Fund, how created, use.

[67.1511](#). 1. Any municipality in which any part of a district is located may, by ordinance, establish a community improvement district municipal fund in the municipality's treasury.

2. This fund may be used to:

(1) Pay the costs of planning, administration and any improvement authorized in sections [67.1401](#) to [67.1571](#);

(2) Prepare preliminary plans, studies and engineering reports to determine the feasibility of a public improvement or service; or

(3) If ordered by the governing body of the municipality, pay the initial cost of the public improvement or service until obligations have been issued and sold.

3. The fund is not required to be budgeted for expenditure during any year, but the amount of the fund must be stated in the municipality's annual budget. The amount of the fund shall be based on an annual service plan that describes the public improvements and services for the fiscal year.

4. A grant-in-aid or contribution made to the municipality for the planning and preparation of plans for public improvement or service authorized pursuant to sections [67.1401](#) to [67.1571](#) may be credited to the community improvement district municipal fund.

5. Other political subdivisions may enter into cooperative agreements with the district to make payments in lieu of taxes.

(L. 1998 H.B. 1636 § 12)

Special assessments, petition, funds, how collected--added to annual real estate bill--separate fund required, when.

[67.1521](#). 1. A district may levy by resolution one or more special assessments against real property within its boundaries, upon receipt of and in accordance with a petition signed by:

(1) Owners of real property collectively owning more than fifty percent by assessed value of real property within the boundaries of the district; and

(2) More than fifty percent per capita of the owners of all real property within the boundaries of the district.

2. The special assessment petition shall be in substantially the following form:

The (insert name of district) Community Improvement District ("District") shall be authorized to levy special assessments against real property benefitted within the district for the purpose of providing revenue for (insert general description of specific service and/or projects) in the district, such special assessments to be levied against each tract, lot or parcel of real property listed below within the district which receives special benefit as a result of such service and/or projects, the cost of which shall be allocated among this property by (insert method of allocation, e.g., per square foot of property, per square foot on each square foot of improvement, or by abutting foot of property abutting streets, roads, highways, parks or other improvements, or any other reasonable method) in an amount not to exceed dollars per (insert unit of measure). Such authorization to levy the special assessment shall expire on (insert date). The tracts of land located in the district which will receive special benefit from this service and/or projects are: (list of properties by common addresses and legal descriptions).

3. The method for allocating such special assessments set forth in the petition may be any reasonable method which results in imposing assessments upon real property benefitted in relation to the benefit conferred upon each respective tract, lot or parcel of real property and the cost to provide such benefit.

4. By resolution of the board, the district may levy a special assessment rate lower than the rate ceiling set forth in the petition authorizing the special assessment and may increase such lowered special assessment rate to a level not exceeding the special assessment rate ceiling set forth in the petition without further approval of the real property owners; provided that a district imposing a special assessment pursuant to this section may not repeal or amend such special assessment or lower the rate of such special assessment if such repeal, amendment or lower rate will impair the district's ability to pay any liabilities that it has incurred, money that it has borrowed or obligations that it has issued.

5. Each special assessment which is due and owing shall constitute a perpetual lien against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed in the same manner as any other special assessment lien as provided in section [88.861](#). Notwithstanding the provisions of this subsection and section [67.1541](#) to the contrary, the county collector may, upon certification by the district for collection, add each special assessment to the annual real estate tax bill for the property and collect the assessment in the same manner the collector uses for real estate taxes. Any special assessment remaining unpaid on the first day of January annually is delinquent and enforcement of collection of the delinquent bill by the county collector shall be governed by the laws concerning delinquent and back taxes. The lien may be foreclosed in the same manner as a tax upon real property by land tax sale under chapter 140 or, if applicable to that county, chapter 141.

6. A separate fund or account shall be created by the district for each special assessment levied and each fund or account shall be identifiable by a suitable title. The proceeds of such assessments shall be credited to such fund or account. Such fund or account shall be used solely to pay the costs incurred in undertaking the specified service or project.

7. Upon completion of the specified service or project or both, the balance remaining in the fund or account established for such specified service or project or both shall be returned or credited against the amount of the original assessment of each parcel of property pro rata based on the method of assessment of such special assessment.

8. Any funds in a fund or account created pursuant to this section which are not needed for current expenditures may be invested by the board in accordance with applicable laws relating to the investment of funds of the city in which the district is located.

9. The authority of the district to levy special assessments shall be independent of the limitations and authorities of the municipality in which it is located; specifically, the provisions of section [88.812](#) shall not apply to any district.

(L. 1998 H.B. 1636 § 13, A.L. 2011 H.B. 142 merged with S.B.117, A.L. 2013 H.B. 175 merged with S.B. 248)

Real property or business license tax, how imposed, ballot.

[67.1531](#). 1. The district may levy by resolution a tax upon real property or on any business located within the boundaries of the district; provided however, no such resolution shall be final nor shall it take effect until the qualified voters approve, by mail-in ballot, the tax which the resolution seeks to impose. If a majority of the votes cast by the qualified voters voting on the proposed tax are in favor of the tax, then the resolution and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the tax, then the resolution seeking to levy the tax shall be deemed to be null and void.

2. The district may levy a real property tax rate lower than the tax rate ceiling approved by the qualified voters pursuant to subsection 1 of this section and may increase that lowered tax rate to a level not exceeding the tax rate ceiling without approval of the qualified voters.

3. The ballot shall be substantially in the following form:

(1) Shall the (insert name of district) Community Improvement District ("District") impose a real property tax upon (all real property) within the district at a rate of not more than (insert amount) dollars per hundred dollars assessed valuation for a period of (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for (insert general description of purpose) in the district?

[] YES [] NO ; and

(2) In the county seat of a county of the first classification without a charter form of government containing a population of at least two hundred thousand:

Shall the (insert name of district) Community Improvement District ("District") impose a real property tax within the district at a rate of not more than (insert amount) dollars per hundred dollars of assessed valuation and/or a business license tax in an amount not to exceed upon all persons who are engaged in the business of for a period

of (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for (insert general description of purpose) in the district?

[] 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".

4. No district levying a real property tax or a business license tax pursuant to this section may repeal or amend such real property tax or business license tax or lower the tax rate of such tax if such repeal, amendment or lower rate will impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or obligations that it has issued to finance any improvements or services rendered within the district.

(L. 1998 H.B. 1636 § 14, A.L. 1999 S.B. 20)

Taxes and assessments, how collected, distributed.

67.1541. 1. The county collector of each county in which the district is located, or the collector for the city in which the district is located if the district is located in a city not within a county, shall collect the real property taxes and special assessments made upon all real property within that county and district, in the same manner as other real property taxes are collected. If the special assessment is based on something other than the assessed value of real property, the district shall provide the information on which such special assessment is based for all applicable real property.

2. Every county or municipal collector and treasurer having collected or received district assessments or taxes shall, on or before the fifteenth day of each month and after deducting the reasonable and actual cost of such collection but not to exceed one percent of the total amount collected, remit to the treasurer of such district the amount collected or received by him or her prior to the first day of such month. Upon receipt of such money, the district treasurer shall execute a receipt therefor, which he or she shall forward or deliver to the county collector or city treasurer who collected such money. The district treasurer shall deposit such sums into the district treasury, credited to the appropriate fund or account. The county or municipal collector or treasurer, and district treasurer shall make final settlement of the district account and costs owing, not less than once each year, if necessary.

(L. 1998 H.B. 1636 § 15)

Sales and use tax authorized in certain districts--procedure to adopt,ballot language, imposition and collection byretailers--penalties for violations--deposit into trust fund,use--repeal procedure.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one

percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

Shall the (insert name of district) Community Improvement District impose a community improvement districtwide sales and use tax at the maximum rate of (insert amount) for a period of (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for (insert general description of the purpose)?

☐ 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. Within ten days after the qualified voters have approved the imposition of the sales and use tax, the district shall, in accordance with section [32.087](#), notify the director of the department of revenue. The sales and use tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of the department of revenue receives notice of the adoption of such tax.

4. The director of the department of revenue shall collect any tax adopted pursuant to this section pursuant to section [32.087](#).

5. In each district in which a sales and use tax is imposed pursuant to this section, every retailer shall add such additional tax imposed by the district to such retailer's sale price, and when so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

6. In order to allow retailers to collect and report the sales and use tax authorized by this section as well as all other sales and use taxes required by law in the simplest and most efficient manner possible, a district may establish appropriate brackets to be used in the district imposing a tax pursuant to this section in lieu of the brackets provided in section [144.285](#).

7. The penalties provided in sections [144.010](#) to [144.525](#) shall apply to violations of this section.

8. All revenue received by the district from a sales and use tax imposed pursuant to this section which is designated for a specific purpose shall be deposited into a special trust fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to this section, all funds remaining in the special trust fund shall continue to be used solely for the specific

purpose designated in the resolution adopted by the qualified voters. Any funds in such special trust fund which are not needed for current expenditures may be invested by the board of directors pursuant to applicable laws relating to the investment of other district funds.

9. A district may repeal by resolution any sales and use tax imposed pursuant to this section before the expiration date of such sales and use tax unless the repeal of such sales and use tax will impair the district's ability to repay any liabilities the district has incurred, moneys the district has borrowed or obligation the district has issued to finance any improvements or services rendered for the district.

10. Notwithstanding the provisions of chapter 115, an election for a district sales and use tax under this section shall be conducted in accordance with the provisions of this section.

(L. 2000 H.B. 1238, A.L. 2004 S.B. 1155, A.L. 2006 S.B. 1056, A.L. 2007 S.B. 22, A.L. 2008 H.B. 2058 merged with S.B. 718)

Election for real estate tax, procedure, results, reimbursement of costs.

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

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

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

(1) Specify a date upon which the election shall occur which date shall be a Tuesday, and shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after the date of the board's passage of the resolution and shall not be on the same day as an election conducted pursuant to the provisions of chapter 115;

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

- (a) The name and general boundaries of the district;
- (b) The type of tax proposed, its rate, purpose and duration;
- (c) The date the ballots for the election shall be mailed to qualified voters;
- (d) The date of the election;

(e) Qualified voters will consist of:

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

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

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

(g) A statement that the ballot must 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, not later than the date of the election; and

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

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

FOR REGISTERED VOTERS:

I hereby declare under penalties of perjury that I reside in the (insert name)
Community Improvement 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
(insert name) Community Improvement 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 (insert
name) Community Improvement 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, with an equal number from each of the two major political parties. The judges shall be selected by the municipal clerk from lists compiled by the election authority. Upon receipt of the voted ballots, the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election judges shall be final and shall be immediately transmitted to the election authority. Any qualified voter who voted in such election may contest the result in the same manner as provided in chapter 115.

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

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

(L. 1998 H.B. 1636 § 16)

Statute of limitations.

[67.1561](#). No lawsuit to set aside a district established, or a special assessment or a tax levied under sections [67.1401](#) to [67.1571](#) or to otherwise question the validity of the proceedings related thereto shall be brought after the expiration of ninety days from the effective date of the ordinance establishing such district in question or the election establishing a district pursuant to section [67.1422](#) or the effective date of the resolution levying such special assessment or tax in question or the effective date of a merger of two districts under section [67.1485](#).

(L. 1998 H.B. 1636 § 17, A.L. 2007 S.B. 22, A.L. 2012 S.B. 480)

Minimum wage limitation.

[67.1571](#). No municipality as defined in section 1, paragraph 2, subsection (9) shall establish, mandate or otherwise require a minimum wage that exceeds the state minimum wage.

(L. 1998 H.B. 1636 § 18)

Home equity program act--definitions.

[67.1600](#). For the purposes of sections [67.1600](#) to [67.1663](#), the following terms shall mean:

(1) "Bona fide offer", an offer made in good faith and for a valuable consideration to purchase a qualified residence;

(2) "Certificate of participation", the duly notarized document of membership in a program, signed by the qualified applicant and by an authorized representative of the governing commission, which specifies the location and description of the guaranteed residence, its guaranteed value, the registration date, and which has attached a program appraisal for the guaranteed residence;

(3) "Community organization", a not-for-profit organization which has been registered with this state for at least five years as a not-for-profit organization, which qualifies for tax exempt status under Section 501(c)(3) or 501(c)(4) of the United States Internal Revenue Code of 1986, as now or hereafter amended, which continuously maintains an office or business location within the area of a program together with a current listed telephone number, and whose members reside within the area of a program;

(4) "District", a contiguous geographic area described in a petition or defined by an ordinance enacted by the governing body of a municipality or by the county for an unincorporated area of a county of the first classification with a population greater than nine hundred thousand. The governing body shall have the authority to correct errors in the legal description of the district boundaries described in the petition or in the ordinance;

(5) "Eligible applicant", a natural person who is the owner of a qualified residence within the area of a program who shall occupy or have a family member who occupies such qualified residence as the principal place of residence;

(6) "Family member", a spouse, child, stepchild, parent, grandparent, brother, sister, or any such relations of the spouse of the member;

(7) "Governing commission", the nine-member, or eighteen-member in the case of a merged program, governing body which is authorized by voter approval of the creation of a home equity program (or merger of programs) pursuant to sections [67.1600](#) to [67.1663](#) and which is appointed by the mayor of the municipality or the county executive or presiding commissioner of a county in which the program has been approved with the approval of the governing body of the municipality or of the county, seven of whom, or, in the case of a merged program, fourteen of whom, shall be appointed from a list or lists of nominees submitted by a community organization or community organizations as defined in this section;

(8) "Gross selling value", the total consideration to be paid for the purchase of a guaranteed residence, and shall include any amount that the buyer or prospective buyer agrees to assume on behalf of a member, including broker commissions, points, legal fees, personal financing, or other items of value involved in the sale;

(9) "Guarantee fund", the funds collected pursuant to sections [67.1600](#) to [67.1663](#) for the purpose of guaranteeing the property values of members within the area of a program;

(10) "Guaranteed residence", a qualified residence, including condominiums as defined in chapter 448, for which a certificate of participation has been issued, which is owned by the eligible

applicant, which is described in the certificate of participation, and which is entitled to coverage pursuant to sections [67.1600](#) to [67.1663](#);

(11) "Guaranteed value", the appraised valuation based upon a standard of current market value as of the registration date on the qualified residence as determined by a program appraiser pursuant to accepted professional appraisal standards and which is authorized by the commission for the registration date. The guaranteed value shall be used solely by the commission for the purpose of administering the program and shall remain confidential;

(12) "Member", the owner of a guaranteed residence;

(13) "Owner", a natural person who is the legal titleholder or who is the beneficiary of a trust which is the legal titleholder;

(14) "Physical perils", physical occurrences such as, but not limited to, fire, windstorm, hail, nuclear explosion, seepage, war, insurrection, wear and tear, cracking, settling, vermin, rodents, insects, vandalism, pollution or contamination, and all such related occurrences or acts of God;

(15) "Program" means the guaranteed home equity program governed by a specific home equity commission;

(16) "Program appraisal", a real estate appraisal conducted by a program appraiser for the purpose of establishing the guaranteed value of a qualified residence under a program and providing a general description of the qualified residence. The program appraisal shall be used solely by the governing commission for the purpose of administering the program and shall remain confidential except for transactions between family members;

(17) "Program appraiser", a real estate appraiser who is state licensed or state certified pursuant to sections [339.500](#) to [339.549](#);

(18) "Program guidelines", those policies, rules, regulations, and bylaws established from time to time by the governing commission to explain, clarify, or modify the program in order to fulfill its goals and objectives;

(19) "Qualified residence", a building:

(a) Located in the area of a program and having at least one, but not more than six, dwelling units, however, in the case of owner-occupied condominiums there is no limit on the number of dwelling units; and

(b) Classified by municipality or county ordinance as residential and assessed as such for property tax purposes;

(20) "Registration date", the date of receipt by the governing commission of the registration fee and a completed application of a qualified applicant for participation in a program;

(21) "Registration fee", the fee which is established by the governing commission to defray the cost of a program appraisal on a qualified residence.

(L. 1999 S.B. 20)

Home equity program--creation by petition or ordinance contingent on approval by voters, appointment of commissioners if approved, certain municipalities and counties eligible.

67.1603. 1. In a municipality with more than five hundred and less than three hundred thousand inhabitants the question of creating a home equity program entirely within the municipality shall be initiated by ordinance of the governing body of the municipality or by a petition signed by not less than five percent of the total number of registered voters of the municipality who voted in the last gubernatorial election, the registered voters of which are eligible to sign the petition. It shall be the duty of the election authority having jurisdiction over such municipality to submit the question of creating a home equity program to the voters within the municipality at the regular election specified in the ordinance or petition initiating the question.

2. In a municipality with greater than three hundred thousand inhabitants, the question of creating a home equity program within a portion of a municipality described as a district shall be initiated by ordinance of the governing body of the municipality or by a petition signed by not less than five percent of the total number of registered voters of the municipality who voted in the last gubernatorial election, the registered voters of which are eligible to sign the petition. It shall be the duty of the election authority having jurisdiction over such municipality to submit the question of creating a home equity program to the voters within the municipality at the regular election specified in the ordinance or petition initiating the question. If the question is initiated by petition and if the requisite number of signatures is not obtained in any district included within the area described in the petition, then the petition shall be valid as to the area encompassed by those districts for which the requisite number of signatures is obtained and any such district for which the requisite number of signatures is not obtained shall be excluded from the area.

3. In a county of the first classification with a population greater than nine hundred thousand, the question of creating a home equity program within a contiguous unincorporated area included entirely within any such county shall be initiated by ordinance of the governing body of the county, or by a petition signed by not less than five percent of the total number of registered voters within each district to be served who voted in the last gubernatorial election, the registered voters of which are eligible to sign the petition. It shall be the duty of the election authority having jurisdiction over such county to submit the question of creating a home equity program to the voters within the area to be served at the regular election specified in the ordinance or the petition initiating the question. If the question is initiated by petition and if the requisite number of signatures is not obtained in any district included within the area described in the petition, then the petition shall be valid as to the area encompassed by those districts for which the requisite number of signatures is obtained and any such district for which the requisite number of signatures is not obtained shall be excluded from the area.

4. A petition initiating a question described in this section shall be filed with the election authority having jurisdiction over the municipality or county. The petition shall be filed in the manner provided in the general election law. An ordinance or petition initiating a question described in this section shall specify the election at which the question is to be submitted. The election on such question shall be held in accordance with general election law. Such question, and the ordinance or

petition initiating the question, shall include a description of the area, the name of the proposed home equity program and the maximum rate at which the home equity program shall be able to levy such property tax. All of that area within the geographic boundaries of the area described in such question shall be included in the program, and no area outside the geographic boundaries of the area described in such question shall be included in the program. If the election authority determines that the description cannot be included within the space limitations of the ballot, the election authority shall prepare large printed copies of a notice of the question, which shall be prominently displayed in the polling place of each district in which the question is to be submitted. No new program shall be established by petition unless the area to be served by the program contains five hundred or more residential properties.

5. Whenever a majority of the voters on such public question approve the creation of a home equity program as certified by the proper election authorities, the governing body of any such municipality or county shall appoint nine individuals, to be known as commissioners, to serve as the governing body of the home equity program. The governing body shall choose seven of the nine individuals to be appointed to the governing commission from nominees submitted by real property owners or community organizations as defined in sections [67.1600](#) to [67.1663](#). A community organization may recommend up to twenty individuals to serve on a governing commission. No fewer than five commissioners serving at any one time shall reside within the area of the program. In a municipality with more than five hundred and less than three hundred thousand inhabitants, the governing body of the municipality may serve as the governing body of the home equity program or, in the alternative, the governing body may appoint a five-member governing commission to govern the home equity program. The mayor of any municipality whose governing body serves as the governing body of the home equity program may appoint a five-member advisory board to make recommendations to the governing body of the municipality in relation to the home equity program. Board members shall serve without compensation except for reasonable expenses incurred in the performance of duties as a board member. The governing body of the municipality shall establish the terms of office of the governing commission or advisory board members, and no member shall serve more than three consecutive terms.

6. Upon creation of a governing commission in a municipality with three hundred thousand or more inhabitants the terms of the initial commissioners shall be as follows: three shall serve for one year, three shall serve for two years, and three shall serve for three years and until a successor is appointed and qualified. All succeeding terms shall be for three years, or until a successor is appointed or qualified, and no commissioner may serve more than two consecutive terms. Commissioners shall serve without compensation except for reimbursement for reasonable expenses incurred in the performance of duties as a commissioner. A vacancy in the office of a member of a commission shall be filled in like manner as an original appointment. All proceedings and meetings of the governing commission shall be conducted in accordance with the provisions of chapter 610.

(L. 1999 S.B. 20)

Addition of new areas to existing home equity program, procedure.

67.1606. 1. If the creation of an existing home equity program was initiated by petition and if a district was excluded from the area because the requisite number of signatures was not obtained, the excluded district may be added to the area of the program as provided in this section if the excluded district is contiguous to an existing program.

2. Upon the filing of a petition signed by a requisite number of registered voters of a district that is contiguous to an existing home equity program, the district may be added to the area of the program as provided in this section.

3. If a petition signed by not less than five percent of the total number of registered voters within such district who voted in the last gubernatorial election is filed with the proper election authority, and if the governing body of the municipality or county consents, by ordinance or resolution, to adding the excluded district to the area of the program, the election authority shall submit the question of adding the excluded district to the area of the program to the voters of the excluded district at the regular election specified in the petition. The petition shall be filed and the election shall be conducted as provided in the general election law. The petition and the question submitted shall describe the district, identify the program to which the district is proposed to be added and state the maximum rate at which the program shall be authorized to levy such property tax, which rate shall be the same as the existing maximum rate for the program.

4. If a majority of the voters of the district voting on the question are in favor of adding the district to the program, the district shall be part of the area of the program.

(L. 1999 S.B. 20)

Merger of existing home equity programs, procedure--commissioners,merger effect, residence, terms, vacancies.

67.1609. 1. Whenever the question of merging two existing and contiguous home equity programs within a municipality or county or which are included within two or more such subdivisions is initiated by ordinance of the governing commissions of both programs proposed to be merged or by a petition signed by not less than five percent of the total registered voters within the area of each program proposed to be merged who voted in the last gubernatorial election, the registered voters of which are eligible to sign the petition, it shall be the duty of the election authority having jurisdiction over such municipality, municipalities or county to submit the question of merging the programs to the voters of each program at the regular election specified in the ordinance or petition initiating the question. A petition initiating a question described in this section shall be filed with the election authority having jurisdiction over the municipality, municipalities or county. The petition shall be filed in the manner provided in the general election law. An ordinance or petition initiating a question described in this section shall specify the election at which the question is to be submitted. The election on such question shall be held in accordance with general election law. Such question, and the ordinance or petition initiating the question, shall include a description of the area of the two programs, the name of the proposed merged home equity program and the maximum rate at which the merged home equity program shall be able to levy such property tax. All of that area within the geographic boundaries of the area of the two programs described in such question shall be included

in the merged program, and no area outside the geographic boundaries of the area of the two programs described in such question shall be included in the merged program. If the election authority determines that the description cannot be included within the space limitations of the ballot, the election authority shall prepare large printed copies of a notice of the question, which shall be prominently displayed in the polling place of each district in which the question is to be submitted. Nothing shall prohibit two or more programs from jointly administering or contracting with each other or another entity for the purpose of administering the programs without merging the programs.

2. Whenever a majority of the voters on such public question in each existing program approve the merger of home equity programs as certified by the proper election authorities, the commissioners of each of the merged programs shall serve as the governing body of the merged home equity program.

3. The commissioners serving at any one time shall reside within the area of the merged program. Upon creation of a merged program, a commissioner shall serve for the term for which he or she was appointed and until a successor is appointed and qualified. In municipalities with a population of three hundred thousand or more, all succeeding terms shall be for three years, or until a successor is appointed and qualified, and no commissioner may serve more than two consecutive terms. Commissioners shall serve without compensation except for reimbursement for reasonable expenses incurred in the performance of duties as a commissioner. A vacancy in the office of a member of the commission shall be filled in like manner as an original appointment. All proceedings and meetings of the governing commission shall be conducted in accordance with the provisions of chapter 610 as now or hereafter amended. Upon creation of a merged program, the members of each of the two programs merged into the merged program shall be members of the merged program, the guarantee funds of each shall be merged, and they shall be operated as a single program.

(L. 1999 S.B. 20)

Powers and duties.

67.1612. The duties and functions of the governing commission of a home equity program shall include the following:

(1) To select an administrator to conduct or supervise the day-to-day operation of the program, including but not limited to the administration of homeowner applications for participation in the program and homeowner claims against the guarantee fund;

(2) To establish policies, rules, regulations, bylaws, and procedures for both the governing commission and the program. No policies, rules, regulations, or bylaws shall be adopted by the governing commission without prior notice to the residents of the area of a program and an opportunity for such residents to be heard;

(3) To provide annual status reports on the program to the governing body of the municipality or county;

(4) To establish guaranteed value standards which are directly linked to the program appraisal, to approve guaranteed* values, and to establish requirements for program appraisers consistent with subdivision (16) of section [67.1600](#). In no event shall the program guidelines adopted by the governing commission provide for selecting appraisers based on criteria other than the quality and timeliness of the appraisals provided to the governing commission;

(5) To manage, administer, and invest the guarantee fund under the supervision of the local governing body;

(6) To liquidate acquired assets to maintain the guarantee fund;

(7) To participate in arbitration required pursuant to the program, including gathering information from all necessary persons, parties, or documents required to proceed with such arbitration;

(8) To employ necessary personnel, acquire necessary office space, enter into contractual relationships and disburse funds pursuant to sections [67.1600](#) to [67.1663](#); and

(9) To perform such other functions in connection with the program and the guarantee fund as required pursuant to sections [67.1600](#) to [67.1663](#).

(L. 1999 S.B. 20)

*Word "guarantee" appears in original rolls.

Application for participation in program--eligibility, how determined--certificate of participation issued if eligible.

[67.1615](#). 1. Eligibility for membership in the program shall be limited to the owner of a qualified residential property within the area of a home equity program.

2. An eligible applicant shall apply to the program by submitting an application and a registration fee as determined by the governing commission. Prior to accepting a registration fee, the governing commission shall inform the applicant of the rights, duties, and obligations of both the member and the governing commission pursuant to the program. Upon receipt of the registration fee, the governing commission shall have the residence of the applicant appraised by a program appraiser at the expense of the program to determine the guaranteed value of the residence. If the appraisal, at the time completed by a program appraiser, differs by more than fifteen percent from the market value as determined in the most recent assessment performed by the county assessor, the program administrator shall notify the governing commission and provide a written justification for the difference between the guaranteed value of the residence and the market value as determined in the most recent assessment before the commission accepts the guaranteed residence into the program.

3. At its option, the governing commission may require a second program appraisal of the qualified residence, also at the expense of the program, if it determines that the first program appraisal is incomplete, inadequate, or inaccurate.

4. A certificate of participation shall then be issued to the eligible applicant certifying membership in the program and stating the guaranteed value, the registration date, the address of the guaranteed residence and description of the conditions and exclusions of the program. An authorized program appraisal shall be attached to the certificate of participation.

(L. 1999 S.B. 20)

Member's home value guaranteed, when, procedure.

67.1618. A member or the estate of a member participating in a program created pursuant to sections 67.1600 to 67.1663 shall be paid one hundred percent of the difference between the guaranteed value as determined by the program and the gross selling value as determined in section 67.1621 if the guaranteed value is greater than the gross selling value. The guarantee provided by the program shall only apply to sales made three years or more after the date of issuance of the certificate of participation and shall be provided subject to all of the terms, conditions, and stipulations of the program. The guarantee provided by the program shall extend only to those who qualified as members at the time of their application, or to the estates of members; provided that the estate applies within two years of the member's death or within five years after the date of issuance of the certificate of participation, whichever is later. A member of a program agrees to abide by all conditions, stipulations, and provisions of a program and shall not be eligible for protection and shall not receive the guarantee unless all such conditions, stipulations and provisions have been met. Any member failing to abide by the conditions, stipulations and provisions of a program or who engages in fraud, misrepresentation, or concealment in any process involving a program forfeits both the registration fee and any claim to the guarantee.

(L. 1999 S.B. 20)

Member to follow certain procedures in sale of home in order to access program funds.

67.1621. 1. In order to be eligible for payment from a program created pursuant to sections 67.1600 to 67.1663, a member shall follow the program guidelines adopted by the governing commission as well as the procedures set forth in this section.

2. A member shall file a notice of intent to sell with the governing commission pursuant to program guidelines if and when the member intends to place the guaranteed residence on the market for sale. Upon receipt of a notice of intent to sell, the governing commission shall provide the member with a copy of this section and a written description of the rights and responsibilities of both the member and the governing commission and the procedures for obtaining benefits; provided, however, that such information provided by the governing commission shall not restrict or advise the member with respect to the selection of a real estate broker or agent. The information shall be delivered to the member either in person or by registered mail. A member is not eligible to file notice of intent to sell until at least three years after the member's registration date.

3. A member is required to offer the guaranteed residence for sale pursuant to the program guidelines, including the utilization of complete and proper methods for listing residential property, listing the guaranteed residence at a price equal to or greater than the guaranteed value and which

reasonably can be expected to attract buyers, and providing reasonable access for potential buyers to see the guaranteed residence.

4. A member may list the guaranteed residence pursuant to program guidelines with a real estate broker of the member's choice for up to ninety days following the date on which the member listed the residence.

5. Within sixty days of receipt of a notice of intent to sell, the governing commission has the right to have the guaranteed residence inspected by a program appraiser, at the governing commission's expense, in order to determine if the guaranteed residence is in substantially the same condition as described by the program appraisal attached to the certificate of participation. If the guaranteed residence fails to meet this standard, the following procedures shall be followed:

(1) The program appraiser shall determine the percentage depreciation of the guaranteed residence due to failure to maintain the premises or due to physical perils or other causes not covered by the program;

(2) This percentage figure shall be multiplied by the guaranteed value to determine the dollar depreciation;

(3) This dollar depreciation shall be subtracted from the guaranteed value to derive a lower guaranteed value to be used for the purpose of determining the amount of payment pursuant to the program.

6. A member shall make the guaranteed residence available to a program appraiser within a reasonable time within this sixty-day period after receipt of notice from the commission that an inspection pursuant to subsection 5 of this section is required, or the member's coverage pursuant to the program shall be null, void and of no further effect, and the member's registration fee shall be forfeited.

7. Ninety days after listing the guaranteed residence, a member shall be eligible to file a notice of intent to claim with the governing commission, pursuant to guidelines established by the governing commission, attesting to the fact that the member has followed program guidelines in offering the guaranteed residence for sale, that the member is unable to obtain an offer for purchase of the guaranteed residence for at least its guaranteed value, and that the member intends to file a claim against the program. Such notice shall include verifiable evidence of placement of the guaranteed residence on the market, the dates such placement took place, and shall list all reasonable offers to buy the property. Verifiable evidence may include a copy of advertisements for sale, a contract with a licensed real estate broker, or other evidence satisfactory to a majority of the governing commission.

8. Upon receipt of the notice of intent to claim, the governing commission has sixty days during which it shall require the member to list the guaranteed residence at a price that the governing commission deems reasonable with a real estate broker of the member's choosing. The real estate broker chosen by the member shall advertise the guaranteed residence throughout the residential market area typically used in the region of the state in which the program is located.

9. During the periods during which the qualified residence is offered for sale, the member shall forward to the governing commission all offers of purchase by either personal delivery or registered mail. If the member receives an offer of purchase which can reasonably be expected to be consummated if accepted and whose gross selling value is greater than the guaranteed value of the guaranteed residence, then no benefits may be claimed pursuant to the program. If the member receives an offer to purchase at a gross selling value that is less than the guaranteed value, the governing commission shall, within five working days of the receipt of such offer, either:

(1) Approve the offer, in which case the governing commission shall authorize the payment of the amount afforded pursuant to sections [67.1600](#) to [67.1663](#) upon receipt of verifiable evidence of the sale of the guaranteed residence subject to the following conditions:

(a) Sales involving eminent domain shall be covered pursuant to section [67.1630](#);

(b) Sales subsequent to an insured property and casualty loss shall be guaranteed for the guaranteed value as determined pursuant to subsection 5 of this section;

(c) Contract sales shall be guaranteed as determined by the guaranteed value in subsection 5 of this section, however proceeds payable from the program shall be disbursed in equal annual installments over the life of the contract; or

(2) Reject the offer, in which case the member shall continue showing the guaranteed residence until the termination of the period.

Any offer that the governing commission deems not to be a bona fide offer shall be rejected by the governing commission. Unless the member and the governing commission otherwise agree, the governing commission's failure to act upon an offer within five working days shall be deemed to be a rejection of the offer.

(L. 1999 S.B. 20)

Payment by program required, when.

[67.1624](#). No guarantee is afforded by the program until sixty days after a member files a notice of intent to claim. Furthermore, the governing commission shall be required to make payments to a member only upon receipt of verifiable evidence of the actual sale of the guaranteed residence in accordance with the terms agreed upon between the member and the governing commission at the time the governing commission authorized payment. If a member rejects an offer for purchase which has been submitted to and approved by the governing commission, the governing commission or program shall not be liable for any future guarantee payment larger than that authorized for this proposed sale.

(L. 1999 S.B. 20)

Payment program not made until sale closed and title or proprietary interest passed.

[67.1627](#). Except as otherwise provided in sections [67.1600](#) to [67.1663](#), payments under the program pursuant to section [67.1618](#) shall not be made until the sale of the guaranteed residence has closed and title has passed or the beneficial interest has been transferred.

(L. 1999 S.B. 20)

Member property acquired by eminent domain, program benefits may be claimed, when.

[67.1630](#). When a guaranteed residence is to be acquired through the use of eminent domain by a condemning body, the following procedures shall apply:

(1) If the member rejects an offer from the condemning body equal to or greater than the guaranteed value, then no benefits may be claimed pursuant to the program;

(2) If the condemning body offers less than the guaranteed value, the governing commission may either:

(a) Pay one hundred percent of the difference between the guaranteed value and the offered price if the member agrees to sell at the offered price; or

(b) Advise the member that the offer is inadequate and should be refused. If the member refuses the offer and the final court determination of the value of the property is less than the guaranteed value, then the program shall pay one hundred percent of the difference between the judgment and the guaranteed value.

(L. 1999 S.B. 20)

Member may apply for new appraisal, new guaranteed value and new certificate, when.

[67.1633](#). 1. A member has the option of applying for a new program appraisal by a program appraiser in order to establish a new certificate of participation with a new registration date. The governing commission may exercise the right to require a second program appraisal in accordance with the procedures described in section [67.1615](#). This new guaranteed value shall be subject to the following conditions:

(1) A new guaranteed value established solely for the purpose of determining a property's increased value due to inflation may not be requested by the member until at least three years have elapsed from the most recent registration date;

(2) A new guaranteed value established due to home improvements shall be granted only when the value of the home improvements exceeds five thousand dollars;

(3) A member may not initiate a claim against the program based upon the new guaranteed value until at least three years after the new registration date. Until that time, coverage shall be based on the most recent certificate of participation which is at least three years old and the guaranteed value set forth in that certificate of participation;

(4) If the governing commission, by majority vote, determines that the application for a new appraisal is due to substantial property improvements on the guaranteed residence, then the

application fee for the appraisal shall be one-half of the registration fee then being charged by the program;

(5) If the governing commission, by a majority vote, concludes that the application for a new appraisal is not due to substantial property improvements, the application fee for the new appraisal shall be the amount of the registration fee then being charged by the program;

(6) A new guaranteed value shall be subject to all of the conditions, stipulations, and provisions of sections [67.1600](#) to [67.1663](#).

2. After following the above procedures, the member shall be issued a new certificate of participation which shall state the new guaranteed value and registration date.

3. A member may request a new guaranteed value and registration date only once per year.

(L. 1999 S.B. 20)

Member may appeal guaranteed values or dollar depreciations, how.

[67.1636](#). 1. If a member or applicant disagrees with the guaranteed value, the dollar depreciation due to failure to maintain the premises, or the dollar depreciation due to physical perils as determined by the program appraiser and approved by the governing commission, the member may appeal in writing to the governing commission within thirty days of the approval of the guaranteed value or the dollar depreciation by the governing commission. The governing commission shall respond in writing to this appeal within thirty days of its receipt.

2. If the member still disagrees with the governing commission, the member may submit a written request for arbitration to the governing commission within thirty days after the date of receiving the written response to the appeal.

3. All such requests for arbitration shall be settled pursuant to the real estate valuation arbitration rules of the American Arbitration Association. Judgment upon the award rendered by the arbitrator may be entered in any court having appropriate jurisdiction.

4. The determination made pursuant to such arbitration procedure shall be final and binding on the member, the governing commission and all other parties.

(L. 1999 S.B. 20)

Guarantee fund, maintenance mandatory, how funded, how used, audited annually, adjust tax rate to meet liabilities.

[67.1639](#). 1. Each governing commission and program created pursuant to sections [67.1600](#) to [67.1663](#) shall maintain a guarantee fund for the purposes of paying the costs of administering the program and extending protection to members pursuant to the limitations and procedures in sections [67.1600](#) to [67.1663](#).

2. The guarantee fund shall be raised by means of an annual tax levied on all real property within the area of the program. The rate of this tax may be changed from year to year by majority

vote of the governing body of the municipality or county but in no case shall it exceed a rate of fifteen hundredths of a percent of the equalized assessed valuation of all real property in the area of the program, or the maximum tax rate approved by the voters of the area at the election which created the program or, in the case of a merged program, the maximum tax rate approved by the voters at the election authorizing the merger, whichever rate is lower. The commissioners shall cause the amount to be raised by taxation in each year to be certified to the county clerk or, in a city not within a county, to the taxing authority of such city in the manner provided by law, and any tax so levied and certified shall be collected and enforced in the same manner and by the same officers as those taxes for the purposes of the county and city within which the area of the commission is located. Any such tax, when collected, shall be paid over to the proper officer of the commission who is authorized to receive such tax. The governing commission may issue tax anticipation warrants against the taxes to be assessed for the calendar year in which the program is created and for the first full calendar year after the creation of the program.

3. The moneys deposited in the guarantee fund shall, as nearly as practicable, be fully and continuously invested or reinvested by the governing commission in investment obligations which shall be in such amounts, and shall mature at such times, that the maturity or date of redemption at the option of the holder of such investment obligations shall coincide, as nearly as practicable, with the times at which moneys will be required for the purposes of the program. For the purposes of this section, "investment obligation" shall mean direct general municipal, state, or federal obligations which at the time are legal investments pursuant to the laws of this state and the payment of principal of and interest on which are unconditionally guaranteed by the governing body issuing them.

4. The guarantee fund, including principal, interest, fees and all other sources of income, shall be used solely and exclusively for the purpose of providing guarantees to members of the particular guaranteed home equity program and for reasonable salaries, expenses, bills, and fees incurred in administering the program, and shall be used for no other purpose. Any municipality with a population of less than one thousand shall administer the program in conjunction with another such program in the same county, if another such program exists in such county.

5. The guarantee fund shall be maintained, invested, and expended exclusively by the governing commission of the program for whose purposes it was created. Under no circumstance shall the guarantee fund be used by any person or persons, governmental body, or public or private agency or concern other than the governing commission of the program for whose purposes it was created. Under no circumstances shall the guarantee fund be commingled with other funds or investments. No commissioner or family member of a commissioner, or employee or family member of an employee, may receive any financial benefit, either directly or indirectly, from the guarantee fund. Nothing in this subsection shall be construed to prohibit payment of expenses to a commissioner pursuant to sections [67.1603](#) and [67.1609](#) or payment of salaries or expenses to an employee pursuant to this section. As used in this subsection, "family member" means a spouse, child, stepchild, parent, brother, or sister of a commissioner or a child, stepchild, parent, brother, or sister of a commissioner's spouse.

6. An independent audit of the guarantee fund and the management of the program shall be conducted annually and made available to the public through any office of the governing commission or a public facility such as a local public library located within the area of the program.

7. Each political subdivision enacting a property tax pursuant to this section shall periodically calculate the amount of moneys necessary to pay the liabilities that may occur as a result of members seeking payments and shall adjust the tax rate within the limits allowed in this section to meet the liabilities. If the political subdivision determines that the fund contains or is likely to contain sufficient moneys, then the tax rate shall be reduced or eliminated until such calculations demonstrate that additional tax revenues are needed to fulfill commitments to members in the program.

(L. 1999 S.B. 20)

Termination of existing program, how.

67.1642. A home equity program may be terminated only by approval of the local governing bodies of the municipality or county. In terminating the program, the governing commission shall refund the remaining balance of the guarantee fund, if any, after all potential liabilities have been satisfied, to the then current property taxpayers of all real property within the area of the commission in an equitable manner proportionate to the manner in which the guarantee fund was raised.

(L. 1999 S.B. 20)

Program to protect against local adverse conditions only, howdetermined--suspension of program, when.

67.1645. A program created pursuant to sections 67.1600 to 67.1663 provides a guarantee only against specifically local adverse housing market conditions within the area of the program as they may differ from regional or national housing conditions. A program shall not provide relief from adverse regional or national housing market conditions as they may affect local housing conditions. A program shall not guarantee against a decline in the value of housing due to economic forces such as a national or regional recession or depression. In the event of a regional decline in the value of housing in the regional or national housing markets, the governing commission may temporarily suspend coverage pursuant to the program in order to protect the fiscal integrity of the guarantee fund. For the purposes of this section, a regional decline in the value of housing is defined as a five percent annual decline in the median value of existing houses in any twelve-month period for the nation, Midwest region, or state of Missouri, according to statistics published by the National Association of Realtors.

(L. 1999 S.B. 20)

Commission may suspend new registration if fund depleted--programdebts not to be debts of other political subdivisions or the state.

[67.1648](#). If the guarantee fund becomes depleted and payments of guarantees pursuant to the program cannot be made in a timely fashion as required by the program guidelines, the governing commission may temporarily suspend the registration of new members and borrow funds against future tax revenues until such time as the guarantee fund is sufficiently restored. Under no circumstances shall the indebtedness or obligations of a program or a governing commission become an indebtedness or obligation of either the municipality or county in which the program is located or the state of Missouri.

(L. 1999 S.B. 20)

Indemnification of commissioners, officers or employees of a program, limitations.

[67.1651](#). 1. No commissioner, officer or employee, whether on salary, wages or voluntary basis shall be personally liable and no cause of action may be brought for damages resulting from the exercise of judgment or discretion in connection with the performance of program duties or responsibilities unless the act or omission involved willful or wanton conduct.

2. A program shall indemnify each commissioner, officer and employee, whether on salary, wages or voluntary basis against any and all losses, damages, judgments, interest, settlements, fines, court costs and other reasonable costs and expenses of legal proceedings including attorney fees, and any other liabilities incurred by, imposed upon, or suffered by such individual in connection with or resulting from any claim, action, suit or proceeding, actual or threatened, arising out of or in connection with the performance of program duties. Any settlement of any claim shall be made with prior approval of the governing commission in order for indemnification pursuant to this section to be available.

3. The immunity and indemnification provided by a program pursuant to this section shall not cover any acts or omissions which involve willful or wanton conduct, breach of good faith, intentional misconduct, knowing violation of the law, or for any transaction from which such individual derives an improper personal benefit.

(L. 1999 S.B. 20)

Suit may be brought, when, limitations.

[67.1654](#). No lawsuit or any other type of legal action brought pursuant to the terms of sections [67.1600](#) to [67.1663](#) shall be sustainable in a court of law or equity unless all conditions, stipulations, and provisions of the program have been complied with, and unless the suit is brought within twelve months after the event which is the subject of the legal action.

(L. 1999 S.B. 20)

Program only proportionally liable when member has separate home equity insurance.

[67.1657](#). If insurance or other form of payment is available to and carried by a member to provide protection similar to that provided by a program, the governing commission shall not be

liable for a greater proportion of the loss than the amount provided by the program bears to the total amount available from all sources.

(L. 1999 S.B. 20)

Member may withdraw at any time, right to sell privately notabridged--antidiscrimination policy.

67.1660. 1. No provision of sections 67.1600 to 67.1663 and no procedure, regulation, or bylaw of a governing commission and program created pursuant to the provisions of sections 67.1600 to 67.1663 shall abridge a member's right to forfeit the registration fee and guarantee and withdraw from the program at any time and sell the guaranteed residence in any legal manner he or she sees fit.

2. No provision of sections 67.1600 to 67.1663 or any procedure, regulation, or bylaw of a governing commission and program created pursuant to the provisions of sections 67.1600 to 67.1663 is intended as, and none shall be used as, a means of discriminating against any individual on the basis of ethnic background, gender, race or religion.

(L. 1999 S.B. 20)

Penalty.

67.1663. Any person violating the provisions of sections 67.1600 to 67.1663 or any procedure, regulation, or bylaw of a governing commission and program created pursuant to the provisions of sections 67.1600 to 67.1663 shall be guilty of a class A misdemeanor and fined as provided by law.

(L. 1999 S.B. 20)

Metropolitan park and recreation district may be created--existingrecreation or public park systems already within district, effect,powers.

67.1700. A metropolitan park and recreation district may be created, incorporated and managed pursuant to sections 67.1700to 67.1769 and may exercise the powers given to such district pursuant to sections 67.1700 to 67.1769. Such a metropolitan district may include and is limited to any county of the first classification with a charter form of government and having a population of at least nine hundred thousand inhabitants according to the last decennial census, or any county within the standard metropolitan statistical area of any such county. Any county described in this section may be included in a metropolitan district if the voters in the county or counties to be included in the district vote, pursuant to sections 67.1715, 67.1718 and 67.1721, to be included in such district. Any recreation system or public parks system which exists within a metropolitan district created pursuant to sections 67.1700 to 67.1769 shall remain in existence with the same powers and responsibilities it had prior to the creation of the metropolitan district. Nothing in sections 67.1700 to 67.1769 shall be construed in any manner to limit or prohibit:

(1) Later establishment or cessation of any park or recreation system provided by law; or

(2) Any powers and responsibilities of any park or recreation system provided by state law.

(L. 1999 S.B. 405 § 67.791 subsec. 1, subdiv. (1))

Metropolitan district to be body corporate and political subdivision.

[67.1703](#). When a metropolitan district is organized, it shall be a body corporate and a political subdivision, as that term is defined in section [67.750](#), of this state, and such district shall be known as ". Metropolitan Park and Recreation District", and in that name may sue and be sued, issue general revenue bonds and levy and collect taxes or fees pursuant to the limitations of sections [67.1700](#) to [67.1769](#).

(L. 1999 S.B. 405 § 67.791 subsec. 1, subdiv. (2))

District to develop, operate and maintain system of interconnecting trails and parks--power to contract with other parks.

[67.1706](#). The metropolitan district shall have as its duty the development, operation and maintenance of a public system of interconnecting trails and parks throughout the counties comprising the district, including any areas under concurrent jurisdiction with an agency of the United States government. Nothing in this section shall restrict the district's entering into and initiating projects dealing with parks not necessarily connected to trails. The metropolitan district shall supplement but shall not substitute for the powers and responsibilities of the other parks and recreation systems within the metropolitan district or other conservation and environmental regulatory agencies and shall have the power to contract with other parks and recreation systems as well as with other public and private entities. Nothing in this section shall give the metropolitan district authority to regulate water quality, watershed or land use issues in the counties comprising the district.

(L. 1999 S.B. 405 § 67.791 subsec. 1, subdiv. (3), A.L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155, A.L. 2012 H.B. 1504)

Political subdivision's departments in certain counties to operate trails and parks by contract--limitation.

[67.1709](#). Any trails and parks controlled or maintained by a metropolitan district and located within any county of the first classification with a charter form of government and having a population of more than two hundred ten thousand but less than three hundred thousand inhabitants shall be operated on a day-to-day basis by an appropriate department of a political subdivision located in such county pursuant to a contract that shall provide for such service and the terms of payment thereof. Nothing in this section shall be deemed a delegation of policy-making authority to such department.

(L. 1999 S.B. 405 § 67.791 subsec. 1, subdiv. (4))

Sales tax may be imposed on retail sales, rate to fund program--additional sales tax, amount, purpose--ordinance to be submitted to voters.

[67.1712](#). 1. The governing body of any county located within the proposed metropolitan district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail sales subject to taxation pursuant to sections [144.010](#) to [144.525](#) for the purpose of funding the creation, operation and maintenance of a metropolitan park and recreation district.

2. In addition to the tax authorized in subsection 1 of this section, the governing body of any county located within the metropolitan district as of January 1, 2012, is authorized to impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail sales subject to taxation under sections [144.010](#) to [144.525](#) for the purpose of funding the operation and maintenance of the metropolitan park and recreation district. Such incremental sales tax shall not be implemented unless approved by the voters of the county with the largest population within the district and at least one other such county under subsection 2 of section [67.1715](#).

3. The taxes authorized by sections [67.1700](#) to [67.1769](#) shall be in addition to all other sales taxes allowed by law. The governing body of any county within the metropolitan district enacting such an ordinance shall submit to the voters of such county a proposal to approve its ordinance imposing or increasing the tax. Such ordinance shall become effective only after the majority of the voters voting on such ordinance approve such ordinance. The provisions of sections [32.085](#) and [32.087](#) shall apply to any tax and increase in tax approved pursuant to this section and sections [67.1715](#) to [67.1721](#).

(L. 1999 S.B. 405 § 67.791 subsec. 2, subdiv. (1), A.L. 2012 H.B. 1504)

No sales tax on food for counties in metropolitan park and recreation districts, when.

[67.1713](#). Beginning January 1, 2002, there is hereby specifically exempted from the tax imposed pursuant to section [67.1712](#) all sales of food as defined by section [144.014](#).

(L. 2001 S.B. 203)

District ballot form, approval of majority required--district established, when.

[67.1715](#). 1. For the original sales tax of up to one-tenth of one cent authorized in subsection 1 of section [67.1712](#), the question shall be submitted to the voters in each county of the proposed metropolitan district in substantially the following form:

Shall there be organized in the County of , state of Missouri, a metropolitan park and recreation district for the purposes of improving water quality, increasing park safety, providing neighborhood trails, improving, restoring and expanding parks, providing disabled and expanded public access to recreational areas, preserving natural lands for wildlife and maintaining other recreational grounds within the boundaries of such proposed metropolitan district, and shall County join such other of (insert all counties within proposed district) Counties that approve the formation of such a district in their respective counties to form one metropolitan district to be

known as ". Metropolitan Park and Recreation District", with funding authority not to exceed one-tenth of one cent sales taxation, subject to an independent annual audit, with fifty percent of such revenue going to the metropolitan district and fifty percent being returned to County for local park improvements, all as authorized by the (insert name of governing body) of County pursuant to (insert ordinance number), on the day of (insert month), (insert year)?

☐ YES ☐ NO

2. For the additional sales tax of up to three-sixteenths of one cent authorized in subsection 2 of section [67.1712](#), the question shall be submitted to the voters in each county of the proposed metropolitan district in substantially the following form:

SAFE AND ACCESSIBLE ARCH AND PUBLIC PARKS INITIATIVE

For the purpose of increasing safety, security, and public accessibility for the Gateway Arch grounds and local, county, and regional parks and trails for families and disabled and elderly visitors, and for providing expanded activities and improvements of such areas, shall (insert county name) County join such other of (insert names of all counties within the metropolitan district considering the increase in sales tax for the metropolitan district) to impose a (insert rate) of one cent sales tax in addition to the existing one-tenth of one cent sales tax applied to such purposes, with sixty percent of the revenues derived from the added tax allocated to the Metropolitan Park and Recreation District for Gateway Arch grounds and other regional park and trail improvements, and the remaining forty percent allocated to (insert county name) County for local and county park improvements as authorized by the (insert governing body name) of (insert county name) County under (insert ordinance number), on the (insert day) day of (insert month), (insert year), with such tax not to include the sale of food and prescription drugs and to be subject to an independent annual public audit?.

(L. 1999 S.B. 405 § 67.791 subsec. 2, part of subdiv. (2), A.L. 2012 H.B. 1504)

Single county district, procedure.

[67.1718](#). In the event the proposed metropolitan district consists of only one county, if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the metropolitan district shall be deemed organized, but if a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the metropolitan district shall not be deemed organized unless and until another proposal to authorize the organization of a metropolitan district is submitted to the voters of the proposed district and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1999 S.B. 405 § 67.791 subsec. 2, part of subdiv. (2))

District to contain more than one county, procedure--counties wanting to be included in district after it is established, procedure.

[67.1721](#). In the event that the proposed metropolitan district consists of more than one county, if a majority of the votes cast on the proposal by the qualified voters voting in a county proposed for inclusion in the metropolitan district are in favor of the proposal, then the metropolitan district shall be deemed organized and that county shall be included in the metropolitan district, but if a majority of the votes cast on the proposal by the qualified voters voting in the county proposed for inclusion are opposed to the proposal, then the county shall not be included in the metropolitan district. After the metropolitan district has been created, counties eligible for inclusion in the metropolitan district and not already included in the metropolitan district may join the metropolitan district after such a proposal is submitted to the voters of the county proposed for subsequent inclusion and such proposal is approved by a majority of the qualified voters voting thereon in the county proposed for inclusion in the manner described in this section and subsection 1 of section [67.1715](#) and in section [67.1718](#).

(L. 1999 S.B. 405 § 67.791 subsec. 2, part of subdiv. (2), A.L. 2012 H.B. 1504)

Board of directors in one-county district, appointment, qualifications, restrictions in certain counties--removal from office.

[67.1724](#). When a metropolitan district is organized in only one county, the executive of the county shall appoint, with the advice and consent of the governing body of the county, a board of directors for the district consisting of three persons chosen from the residents of that county, except that if such county is a county of the first classification with a charter form of government and having a population of at least nine hundred thousand inhabitants, then no two such board members shall be residents of the same county council district of such county until one board member has been selected from each county council district. When a metropolitan district is organized in more than one county, the executive of each county shall, with the advice and consent of its governing body, appoint the number of board members allocated to such county as provided in section [67.1739](#), except that in a county of the first classification with a charter form of government and having a population of at least nine hundred thousand inhabitants, no two such board members shall be residents of the same county council district of such county until one board member has been selected from each county council district. In the event that the entities entitled to appoint the board members in such county are unable to amicably determine an allocation of such members to be appointed by each such entity, then the matter shall be submitted to binding arbitration in the same manner as provided in subdivision (2) of section [67.1739](#). Upon the petition of the executive of the county from which the board member received his or her appointment, the governing body of the county may remove any board member for misconduct or neglect of duties.

(L. 1999 S.B. 405 § 67.791 subsec. 3, subdiv. (1))

Board members not to hold county office, exception--United States citizenship and residence in county of district required--financial interest in district contracts prohibited.

[67.1727](#). No board member shall hold a public office of any county within the metropolitan district, other than the office of notary public. Board members shall be citizens of the United States and they shall reside within the county from which they are appointed. No board member shall

receive compensation for performance of duties as a board member. No board member shall be financially interested directly or indirectly in any contract entered into pursuant to sections [67.1700](#) to [67.1769](#).

(L. 1999 S.B. 405 § 67.791 subsec. 3, subdiv. (2))

Board member terms--vacancies, how filled, eligible for reappointment.

[67.1730](#). The board members appointed to the metropolitan district shall hold office for three-year terms, except that for members first appointed, such members shall be staggered as evenly as possible between terms of one year, two years and three years. The executives of the counties within the metropolitan district shall meet to determine and implement a fair allocation of the staggered terms among the counties, provided that counties eligible to appoint more than one board member may not appoint board members with identical initial terms until each of a one-year, two-year and three-year initial term has been applied to such county. On the expiration of such initial terms of appointment and on the expiration of any subsequent term, the resulting vacancies shall be filled by the executives of the respective counties, with the advice and consent of the respective governing bodies. All vacancies on the board shall be filled in the same manner for the duration of the term being filled. Board members shall serve until their successors are named and such successors have commenced their terms as board members. Board members shall be eligible for reappointment.

(L. 1999 S.B. 405 § 67.791 subsec. 3, subdiv. (3))

President and officers of board to be elected at organizational meeting--bylaws to be adopted, content.

[67.1733](#). Promptly after their appointment, the initial board members shall hold an organizational meeting at which they shall elect a president and such other officers from among their number as they may deem necessary. The members shall make and adopt such bylaws, rules and regulations for their guidance and for the government of the parks, neighborhood trails and recreational grounds and facilities as may be expedient and not inconsistent with sections [67.1700](#) to [67.1769](#).

(L. 1999 S.B. 405 § 67.791 subsec. 3, subdiv. (4))

Money collected to be kept in separate fund and deposited in county treasury of largest contributing county--board's powers and duties.

[67.1736](#). Board members shall have the exclusive control of the expenditures of all money collected to the credit of the metropolitan park and recreation fund created pursuant to sections [67.1754](#) and [67.1757](#), and of the supervision, improvement, care and custody of public parks, neighborhood trails, recreational facilities and grounds owned, maintained or managed by the metropolitan district. All moneys received for such purposes shall be deposited in the treasury of the county providing the largest financial contribution to the district to the credit of the metropolitan park and recreation fund and shall be kept separate and apart from the other moneys of such county. The

board shall have power to purchase or otherwise secure ground to be used for such parks, neighborhood trails, recreational facilities and grounds, shall have power to appoint suitable persons to maintain such parks, neighborhood trails, recreational grounds and facilities and administer recreational programs and fix their compensation, and shall have power to remove such appointees. The board shall keep accurate records of all its proceedings and actions and shall compile and publish reports of information relating to the metropolitan district and to the board's functions and proceedings pursuant to the laws of this state.

(L. 1999 S.B. 405 § 67.791 subsec. 3, subdiv. (5))

Distribution of board members--new county entering district, appointment of board members, when--restrictions--certain years, county executives to determine allocation of board members, arbitration, when.

67.1739. When a metropolitan district is organized in more than one county, each county shall be represented by a certain number of board members. The distribution of board members shall reflect such factors as the intent and purpose of the district, each county's interest in the district, each county's population, each county's financial contribution to the district, the amount and quality of land dedicated to metropolitan district use in each county, the existing and planned locations of district improvements and organizational efficiency. The board members shall be distributed as follows:

(1) Until January 1, 2012:

(a) Any constitutional charter city not within a county shall appoint three board members;

(b) Any county of the first classification with a charter form of government having a population of more than two hundred ten thousand but less than three hundred thousand inhabitants and any county of the first classification having a population of more than one hundred seventy thousand but less than one hundred seventy-five thousand inhabitants shall each appoint two members;

(c) Any county other than those described in paragraphs (a) and (b) of this subdivision which does not have a population of at least nine hundred thousand inhabitants shall appoint one member;

(d) Any county of the first classification with a charter form of government having a population of at least nine hundred thousand inhabitants shall appoint a number of board members equal to the total number of members appointed by all other political subdivisions with authority to appoint board members in such metropolitan district combined, and no two board members from such county shall be members of the same county council district of such county until one board member has been selected from each county council district;

(e) Any new county entering the metropolitan district shall, along with any county described in paragraph (d) of this subdivision, appoint the appropriate number of new board members pursuant to this subdivision as soon as practicable after the date of entrance of such new county into the metropolitan district, provided that such appointment shall be made on or before the date of the second board of directors' meeting after such county's entrance;

(2) As of January 1, 2012, and every ten years thereafter, the allocation of the board of directors shall be determined by the executive of each member county, except that no two board members from any county of the first classification with a charter form of government and having a population of at least nine hundred thousand inhabitants shall be residents of the same county council district of such county until one board member has been selected from each county council district. During the period between September 1, 2011, and January 1, 2012, and during an identical period every ten years after such initial period, the executives of each member county shall meet to determine the appropriate allocation of board members among the counties, including addressing the allocation of staggered terms among the various counties and taking into account the factors set forth in this section. If the executives are unable to agree on an appropriate allocation, then the matter shall be submitted to binding arbitration. Such arbitration shall be conducted by three persons selected by lot from the roster of qualified commercial arbitrators in the eastern district of Missouri maintained by the American Arbitration Association. The decision of the arbitrators shall be rendered before January 1, 2012, or before January first of the appropriate ten-year period thereafter. If, as a result of the reallocation provided by this subdivision, any county loses members on the board, the executive of such county shall designate which board member or members from such county shall resign. If, as a result of the reallocation provided by this subdivision, a county gains members on the board, the executive of such county shall appoint additional board members with the advice and consent of the governing body of such county.

(L. 1999 S.B. 405 § 67.791 subsec. 3, subdiv. (6))

Powers and duties of the district.

67.1742. A metropolitan park and recreation district shall have the power to:

(1) Issue bonds, notes or other obligations for any of the purposes of the district, and to refund such bonds, notes or obligations, as provided in sections [67.1760](#) to [67.1769](#). No bonds, notes, or obligations issued to fund activities under subsection 1 of section [67.1754](#), subparagraph b. of paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1) of subsection 2 of section [67.1754](#) or subdivision (2) of subsection 2 of section [67.1754](#) shall be secured by tax revenues allocated under subparagraph a. of paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of section [67.1754](#), and no bonds, notes, or obligations issued to fund activities under subparagraph a. of paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of section [67.1754](#) shall be secured by tax revenues allocated under subparagraph b. of paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1) of subsection 2 of section [67.1754](#) or subdivision (2) of subsection 2 of section [67.1754](#);

(2) Contract with public and private entities or individuals both within and without the state and shall have the power to contract with the United States or any agency thereof in furtherance of any of the purposes of the district. Any contract for capital improvement or maintenance activities in the area to be improved with tax revenues allocated under subparagraph a. of paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of section [67.1754](#) shall require the concurrent approval of the metropolitan district, the public entity owning or controlling the real property being improved or maintained, and the public or not-for-profit entities directly providing

supplemental funding for such contract, and all such capital improvements or maintenance activities shall be constructed and performed in accordance with a comprehensive capital improvements program agreement approved by the metropolitan district before the vote of the public relating to a sales tax authorized in subsection 2 of section [67.1712](#);

(3) Own, hold, control, lease, purchase from willing sellers, contract and sell any and all rights in land, buildings, improvements, and any and all other real, personal or mixed property, provided that real property within a county may only be purchased by the metropolitan district if a majority of the board members from the county in which such real property is located consent to such acquisition;

(4) Receive property, both real and personal, or money which has been granted, donated, devised or bequeathed to the district;

(5) Establish and collect reasonable charges for the use of the facilities of the district; and

(6) Maintain an office and staff at such place or places in this state as it may designate and conduct such business and operations as is necessary to fulfill the district's duties pursuant to sections [67.1700](#) to [67.1769](#).

(L. 1999 S.B. 405 § 67.791 subsec. 4, subdiv. (1), A.L. 2012 H.B. 1504)

Public highway, street or road extending into trail or park area, board may improve highway or road, procedure, district may agree to pay portion of cost.

[67.1745](#). When a public highway, street or road extends into or through a public trail, trail area or park area of a metropolitan district, or when a public highway, street or road forms all or part of a suitable connection between two or more public trails, trail areas or park areas within a metropolitan district, and it is advisable by the board to make alterations in the route or width of the highway or to grade, drain, pave or otherwise improve the highway, the board may enter into agreements, consistent with the purposes of the metropolitan district, with the public authorities in control of the portion of the highway, street or road that lies within any, or forms any part of, a connecting link to and between any, public trail, trail area or park area of a metropolitan district. Any agreement with any such public authority shall follow the procedure authorized by law for dealing with such authority, and any agreement shall provide for the payment by the board of an agreed-upon portion of the costs of such agreement. This section shall not alter the legal status of such highway, street or road in any way.

(L. 1999 S.B. 405 § 67.791 subsec. 4, subdiv. (2))

Missouri products and supplies to be given preference.

[67.1748](#). The metropolitan district shall purchase and use only those materials, products, supplies, provisions and other needed articles produced, manufactured, compounded, made or grown within this state, when such articles are found in marketable quantities in the state and are of a quality suited to the purpose intended and can be secured without additional cost over foreign

products or products of other states, provided that quality and fitness of articles shall be considered in purchasing or letting contracts for articles mentioned in this section.

(L. 1999 S.B. 405 § 67.791 subsec. 4, subdiv. (3))

Metropolitan district not to have power of eminent domain.

67.1751. The metropolitan district shall not have any power of eminent domain.

(L. 1999 S.B. 405 § 67.791 subsec. 4, subdiv. (4))

Sales tax, how allocated--reauthorization of tax, when.

67.1754. 1. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected and allocated as follows:

(1) Fifty percent of the sales taxes collected from each county shall be deposited in the metropolitan park and recreational fund to be administered by the board of directors of the district to pay costs associated with the establishment, administration, operation and maintenance of public recreational facilities, parks, and public recreational grounds associated with the district. Costs for office administration beginning in the second fiscal year of district operations may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this subdivision;

(2) Fifty percent of the sales taxes collected from each county shall be returned to the source county for park purposes, except that forty percent of such fifty percent amount shall be reserved for distribution to municipalities within the county in the form of grant revenue-sharing funds. Each county in the district shall establish its own process for awarding the grant proceeds to its municipalities for park purposes provided the purposes of such grants are consistent with the purpose of the district. In the case of a county of the first classification with a charter form of government having a population of at least nine hundred thousand inhabitants, such grant proceeds shall be awarded to municipalities by a municipal grant commission as described in section 67.1757; in such county, notwithstanding other provisions to the contrary, the grant proceeds may be used to fund any recreation program or park improvement serving municipal residents and for such other purposes as set forth in section 67.1757.

2. The sales tax authorized under subsection 2 of section 67.1712 shall be collected and allocated as follows:

(1) Sixty percent of the sales taxes collected from all counties shall be deposited in a separate metropolitan park and recreational fund to be administered by the board of directors of the metropolitan district to pay costs associated with the administration, operation, and maintenance of public recreational facilities, parks, and public recreational grounds associated with the metropolitan district. Of this amount:

(a) For a period ending twenty years after the issuance of any bonds issued for the purpose of improving and maintaining the Gateway Arch grounds, but no later than twenty-three years after the

effective date of the incremental sales tax as approved by voter initiative under subsection 2 of section [67.1715](#):

a. Fifty percent shall be apportioned to accessibility, safety, improvement, and maintenance of the Gateway Arch grounds; and

b. Fifty percent shall be apportioned to accessibility, safety, improvement, and maintenance of park projects other than the Gateway Arch grounds;

(b) After the period described in paragraph (a) of this subdivision:

a. Twenty percent shall be apportioned to accessibility, safety, improvement, and maintenance of the Gateway Arch grounds; and

b. Eighty percent shall be apportioned to accessibility, safety, improvement, and maintenance of park projects other than the Gateway Arch grounds;

(c) Costs for office administration beginning in the second fiscal year of collection and allocation may be up to but shall not exceed fifteen percent of the amount deposited under this subdivision;

(2) Forty percent of the sales taxes collected from each county shall be returned to the source county for park purposes, except that forty percent of the amount allocated to each source county shall be reserved for distribution to municipalities within the county in the form of grant-sharing funds. Each county in the metropolitan district shall establish its own process for awarding the grant proceeds to its municipalities for park purposes, provided the purposes of such grants are consistent with the purpose of the metropolitan district. In the case of any county with a charter form of government and with more than nine hundred fifty thousand inhabitants, such grant proceeds shall be awarded to municipalities by a municipal grant commission as described in section [67.1757](#), and in such county, notwithstanding any other provision of law to the contrary, such grant proceeds may be used to fund any recreation program or park improvement serving municipal residents and for such other purposes as set forth in section [67.1757](#).

3. At a general election occurring not less than six months before the expiration of twenty years after issuance of any bonds issued for the purpose of improving and maintaining the Gateway Arch grounds, but no later than twenty-three years after the effective date of the incremental sales tax as approved by voter initiative under subsection 2 of section [67.1715](#), the governing body of any county within the metropolitan district whose voters approved such incremental tax shall submit to its voters a proposal to reauthorize such tax after the expiration of such period. The form of the question shall be determined by the metropolitan district. Such reauthorization shall become effective only after a majority of the voters of each such county who vote on such reauthorization approve the reauthorization.

(L. 1999 S.B. 405 § 67.791 subsec. 5, subdivs. (1), (2), A.L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2012 H.B. 1504)

Municipal grant program for certain counties, purpose, members of--grant commission, how determined, qualifications--advisory committee to be established.

[67.1757](#). In each county of the first classification with a charter form of government having a population of at least nine hundred thousand inhabitants, a municipal grant commission shall be established for the purpose of awarding grant proceeds to municipalities for park and recreation purposes. The municipal grant commission shall establish rules and shall evaluate, approve and distribute grants and ensure the proper management of the municipal grant program described in subdivision (2) of section [67.1754](#). In making its grant distribution decisions, the municipal grant commission shall consider such factors as the population of municipalities within a county, the level of intergovernmental cooperation on grant requests to the municipal grant commission, the amount of grant funds provided to specific municipalities in prior years and the park and recreation needs in the municipality requesting the grant. The municipal grant commission shall consist of one voting member from each county council district, none of whom shall be municipal officials. Members of the municipal grant commission shall be elected by the chief elected officials of the municipalities located predominately by population in such county council district. The municipal grant commission shall also have two nonvoting members. One of the nonvoting members shall be a full-time city administrator and the other shall be a full-time municipal parks and recreation employee. The municipal grant commission shall also establish a nine-member advisory committee. The nonvoting member of the municipal grant commission who is a full-time municipal parks and recreation employee shall serve as chair of such advisory committee.

(L. 1999 S.B. 405 § 67.791 subsec. 5, subdiv. (3))

Bonds may be issued by metropolitan district--rates, how paid.

[67.1760](#). 1. Bonds issued pursuant to sections [67.1700](#) to [67.1769](#) shall be issued pursuant to a resolution adopted by the board of directors of the metropolitan district which shall set out the estimated cost to the metropolitan district of the proposed improvements, and shall further set out the* amount of bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection with such bonds. Any such bonds may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.

2. Notwithstanding the provisions of section [108.170](#), such bonds shall bear interest at rate or rates determined by the metropolitan district and shall mature within a period not exceeding twenty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount of such bonds. Bonds issued by the metropolitan district shall possess all of the qualities of negotiable instruments pursuant to the laws of this state.

3. Such bonds may be payable to bearer, may be registered or coupon bonds and if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing such bonds, which resolution may also provide for the exchange of registered and coupon bonds. Such bonds and any coupons attached thereto shall

be signed in such manner and by such officers of the district as may be provided by the resolution authorizing the bonds. The metropolitan district may provide for the replacement of any bond which has become mutilated, destroyed or lost.

4. Bonds issued by the metropolitan district shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the metropolitan parks and recreation fund, including revenues derived from sales taxes. Neither the board members nor any person executing the bonds shall be personally liable on such bonds by reason of the issuance of such bonds. Bonds issued pursuant to sections [67.1700](#) to [67.1769](#) shall not constitute a debt, liability, or obligation of this state, or any political subdivision of this state, nor shall any such obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the metropolitan district. The issuance of bonds pursuant to sections [67.1700](#) to [67.1769](#) shall not directly, indirectly or contingently obligate this state or any political subdivision of this state, other than the metropolitan district, to levy any form of taxation for such bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to sections [67.1700](#) to [67.1769](#) shall contain on its face a statement to the effect that the metropolitan district shall not be obligated to pay such bond nor the interest on such bond except from the revenues received by the metropolitan district or assets of the metropolitan district lawfully pledged for such district, and that neither the faith and credit nor the taxing power of this state or of any political subdivision of this state other than the metropolitan district is pledged to the payment of the principal of or the interest on such obligation or bond. The proceeds of such bonds shall be disbursed in such manner and pursuant to such restrictions as the metropolitan district may provide in the resolution authorizing the issuance of such bonds.

(L. 1999 S.B. 405 § 67.791 subsec. 6, subdivs. (1), (2), (3) and (4))

*Word "the" does not appear in original rolls.

Refunding bonds issued by district--how paid--board members who cease to be on board signing bonds or coupons, effect.

[67.1763](#). 1. The metropolitan district may issue negotiable refunding bonds for the purpose of refunding, extending or unifying the whole or any part of such bonds then outstanding, or any bonds, notes or other obligations issued by any other public agency, public body or political subdivision in connection with any facilities to be acquired, leased or subleased by the metropolitan district, which refunding bonds shall not exceed the amount necessary to refund the principal of the outstanding bonds to be refunded and the accrued interest on such bonds to the date of such refunding, together with any redemption premium, amounts necessary to establish reserve and escrow funds and all costs and expenses incurred in connection with the refunding. The board shall provide for the payment of interest and principal of such refunding bonds in the same manner as was provided for the payment of interest and principal of the bonds refunded.

2. In the event that any of the board members or officers of the metropolitan district whose signatures appear on any bonds or coupons shall cease to be on the board or cease to be an officer

before the delivery of such bonds, such signatures shall remain valid and sufficient for all purposes, the same as if such board members or officers had remained in office until such delivery.

(L. 1999 S.B. 405 § 67.791 subsec. 6, subdivs. (5), (6))

Income from bonds exempt from income tax.

67.1766. The metropolitan district is hereby declared to be performing a public function and bonds of the metropolitan district are declared to be issued for an essential public and governmental purpose and, accordingly, interest on such bonds and income from such bonds shall be exempt from income taxation by this state.

(L. 1999 S.B. 405 § 67.791 subsec. 6, first sentence of subdiv. (7))

Purchases in excess of ten thousand dollars to be made to the lowest and best bid standard.

67.1769. All purchases in excess of ten thousand dollars used in the construction or maintenance of any public recreational facility, park or public recreational ground in the metropolitan district shall be made pursuant to the lowest and best bid standard as provided in section 34.040, or pursuant to the lowest and best proposal standard as provided in section 34.042. The board of the district shall have the same discretion, powers and duties as the commissioner of administration has in sections 34.040 and 34.042.

(L. 1999 S.B. 405 § 67.791 subsec. 6, subdiv. (7) except first sentence)

Authorizes local sales tax in all counties and St. Louis City to provide services for children-- establishes fund.

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

Shall County or City, solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of (not to exceed one-quarter of a cent) in the city or county?

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

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

3. All sales taxes collected by the director of revenue under this section on behalf of any city or county, or city not within a county, less one percent for the 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 with the state treasurer in a special fund, which is hereby created, to be known as the "Community Children's Services Fund". The moneys in the city or county, or city not within a county, community children's services 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 fund which was collected in each city or county, or city not within a county, imposing a sales tax under this section, and the records shall be open to the inspection of officers of each city or county, or city not within a county, and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the fund during the preceding month by distributing to the city or county treasurer, or the treasurer of a city not within a county, or such other officer as may be designated by a city or county ordinance or order, or ordinance or order of a city not within a county, of each city or county, or city not within a county, imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the city or county.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the fund and credited to any city or county, or city not within a county, for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each city or county, or city not within a county, shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the 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 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year

has elapsed after the date of expiration of the tax authorized by this section in such city not within a county or such city or county, the director of revenue shall remit the balance in the account to the city or county, or city not within a county, and close the account of that city or county, or city not within a county. The director of revenue shall notify each city or county, or city not within a county, of each instance of any amount refunded or any check redeemed from receipts due the city or county.

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

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

(L. 2000 H.B. 1238 § 3, A.L. 2001 S.B. 323 & 230, A.L. 2003 H.B. 267, A.L. 2005 H.B. 58 merged with H.B. 186 merged with S.B. 210 merged with S.B. 238)

Short title--children's services fund reimbursement.

[67.1776](#). 1. This section shall be known and may be cited as "The Children's Services Protection Act".

2. Any city or county which has levied the sales tax under section [67.1775](#) to provide services for children in need shall reimburse the community children's services fund in an amount equal to the portion of revenue from the tax that is used for or diverted to any redevelopment plan or project approved or adopted after August 28, 2007, in any tax increment financing district in any county in this state.

(L. 2007 H.B. 184 § 67.113 merged with S.B. 30 § 67.113 merged with S.B. 233 § 67.113)

Definitions.

[67.1800](#). As used in sections [67.1800](#) to [67.1822](#), the following terms mean:

(1) "Airport", Lambert-St. Louis International Airport and any other airport located within the district and designated by a chief executive;

(2) "Airport authority", an entity established by city ordinance regarding governance of the airport with representatives appointed by the chief executives of the city, county, and other approximate counties within the region;

(3) "Airport taxicab", a taxicab which picks up passengers for hire at the airport, transports them to places they designate by no regular specific route, and the charge is made on the basis of distance traveled as indicated by the taximeter;

(4) "Central repository", the Missouri state highway patrol central repository for compiling and disseminating complete and accurate criminal history records;

- (5) "Chief executive", the mayor of the city and the county executive of the county;
- (6) "City", a city not within a county;
- (7) "Commission", the regional taxicab commission created in section [67.1804](#);
- (8) "County", a county with a charter form of government and with more than one million inhabitants;
- (9) "Criminal history record information", information collected by criminal justice agencies on individuals consisting of identifiable descriptions and notations of arrests, detentions, indictments, information, or other formal criminal charges, and any disposition arising there from sentencing, correctional supervision and release;
- (10) "District", the geographical area encompassed by the regional taxicab commission;
- (11) "Driver", an individual operator of a motor vehicle and may be an employee or independent contractor;
- (12) "Hotel and restaurant industry", the group of enterprises actively engaged in the business of operating lodging and dining facilities for transient guests;
- (13) "Municipality", a city, town, or village which has been incorporated in accordance with the laws of the state of Missouri;
- (14) "On-call/reserve taxicab", any motor vehicle or nonmotorized carriage engaged in the business of carrying persons for hire on the streets of the district, whether the same is hailed on the streets by a passenger or is operated from a street stand, from a garage on a regular route, or between fixed termini on a schedule, and where no regular or specific route is traveled, passengers are taken to and from such places as they designate, and the charge is made on the basis of distance traveled as indicated by a taximeter;
- (15) "Premium sedan", any motor vehicle engaged in the business of carrying persons for hire on the streets of the district which seats a total of five or less passengers in addition to a driver and which carries in each vehicle a manifest or trip ticket containing the name and pickup address of the passenger or passengers who have arranged for the use of the vehicle, and the charge is a prearranged fixed contract price quoted for transportation between termini selected by the passenger;
- (16) "Taxicab", airport taxicabs, on-call/reserve taxicabs and premium sedans referred to collectively as taxicabs;
- (17) "Taxicab company", the use of one or more taxicabs operated as a business carrying persons for hire;
- (18) "Taximeter", a meter instrument or device attached to an on-call taxicab or airport taxicab which measures mechanically or electronically the distance driven and the waiting time upon which the fare is based.

(L. 2002 H.B. 1041, A.L. 2004 S.B. 1233, et al.)

(2004) Collective group of independent St. Louis cab drivers and owners failed to establish equal protection violation of disadvantaging suspect class or impinging fundamental right. *United C.O.D. v. State*, 150 S.W.3d 311 (Mo.banc).

District boundaries.

[67.1802](#). There is hereby established a "Regional Taxicab District", with boundaries which shall encompass any city not within a county and any county with a charter form of government and with more than one million inhabitants, including all incorporated municipalities located within such county.

(L. 2002 H.B. 1041)

Regional taxicab commission established, powers.

[67.1804](#). For the regional taxicab district, there is hereby established a "Regional Taxicab Commission", which shall be a body politic and corporate vested with all the powers expressly granted to it herein and created for the public purposes of recognizing taxicab service as a public transportation system, improving the quality of the system, and exercising primary authority over the provision of licensing, control and regulations of taxicab services within the district.

(L. 2002 H.B. 1041)

Membership of commission, appointments.

[67.1806](#). 1. The regional taxicab commission shall consist of a chairperson plus eight members, four of whom shall be appointed by the chief executive of the city with approval of the board of aldermen, and four of whom shall be appointed by the chief executive of the county with approval of the governing body of the county. Of the eight members first appointed, one city appointee and one county appointee shall be appointed to a four-year term, two city appointees and two county appointees shall be appointed to a three-year term, and one city appointee and one county appointee shall be appointed to a one-year term. Members appointed after the expiration of these initial terms shall serve a four-year term. The chief executive officer of the city and the chief executive officer of the county shall alternately appoint a chairperson who shall serve a term of three years. The respective chief executive who appoints the members of the commission shall appoint members to fill unexpired terms resulting from any vacancy of a person appointed by that chief executive. All members and the chairperson must reside within the district while serving as a member. All members shall serve without compensation. Nothing shall prohibit a representative of the taxicab industry from being chairperson.

2. In making the eight appointments set forth in subsection 1 of this section, the chief executive officer of the city and the chief executive officer of the county shall collectively select four representatives of the taxicab industry. Such four representatives of the taxicab industry shall include at least one from each of the following:

(1) An owner or designated assignee of a taxicab company which holds at least one but no more than one hundred taxicab licenses;

(2) An owner or designated assignee of a taxicab company which holds at least one hundred one taxicab licenses or more;

(3) A taxicab driver, excluding any employee or independent contractor of a company currently represented on the commission.

The remaining five commission members shall be designated "at large" and shall not be a representative of the taxicab industry or be the spouse of any such person nor be an individual who has a direct material or financial interest in such industry. If any representative of the taxicab industry resigns or is otherwise unable to serve out the term for which such representative was appointed, a similarly situated representative of the taxicab industry shall be appointed to complete the specified term.

(L. 2002 H.B. 1041)

Powers of the commission.

67.1808. The regional taxicab commission is empowered to:

(1) Develop and implement plans, policies, and programs to improve the quality of taxicab service within the district;

(2) Cooperate and collaborate with the hotel and restaurant industry to:

(a) Restrict the activities of those doormen employed by hotels and restaurants who accept payment from taxicab drivers or taxicab companies in exchange for the doormen's assistance in obtaining passengers for such taxicab drivers and companies; and

(b) Obtain the adherence of hotel shuttle vehicles to the requirement that they operate solely on scheduled trips between fixed termini and shall have authority to create guidelines for hotel and commercial shuttles;

(3) Cooperate and collaborate with other governmental entities, including the government of the United States, this state, and political subdivisions of this and other states;

(4) Cooperate and collaborate with governmental entities whose boundaries adjoin those of the district to assure that any taxicab or taxicab company neither licensed by the commission nor officed within its boundaries shall nonetheless be subject to those aspects of the taxicab code applicable to taxicabs operating within the district's boundaries;

(5) Contract with any public or private agency, individual, partnership, association, corporation or other entity, consistent with law, for the provision of services necessary to improve the quality of taxicab service within the district;

(6) Accept grants and donations from public or private entities for the purpose of improving the quality of taxicab service within the district;

(7) Execute contracts, sue, and be sued;

(8) Adopt a taxicab code to license and regulate taxicab companies and individual taxicabs within the district consistent with existing ordinances, and to provide for the enforcement of such code for the purpose of improving the quality of taxicab service within the district;

(9) Collect reasonable fees in an amount sufficient to fund the commission's licensing, regulatory, inspection, and enforcement functions; except that, fees charged to entities regulated by the city or county prior to August 28, 2004, shall not exceed three times those amounts charged by such city or county in the first three years of the commission's operation, nor shall said fees exceed four times those amounts for the next three years and for subsequent years, the fees may be adjusted annually based on the rate of inflation according to the consumer price index. Previously regulated entities the class of service of which was regulated by both the city and the county may have fees based on the higher of the two fees charged for that class of service;

(10) Establish accounts with appropriate banking institutions, borrow money, buy, sell, or lease property for the necessary functions of the commission; and

(11) Require taxicabs to display special taxicab license plates as provided in chapter 301 in order to operate within the district. If the commission revokes the taxicab license the commission may confiscate such license plates and return them to the director of revenue pursuant to subsection 3 of section [67.1813](#).

(L. 2002 H.B. 1041, A.L. 2004 S.B. 1233, et al.)

Effective 1-01-05

Licensure, supervision, and regulation of persons who engage in the business of transporting passengers in commerce.

[67.1809](#). 1. The regional taxicab commission established under section [67.1804](#) may license, supervise, and regulate any person who engages in the business of transporting passengers in commerce, wholly within the regional taxicab district established in section [67.1802](#), in any motor vehicle designed or used to transport not more than eight passengers, including the driver. The powers granted to the regional taxicab commission under this section shall apply to the motor vehicles described in this subsection and to the persons owning or operating those vehicles:

(1) Whether or not the vehicles are equipped with a taximeter or use a taximeter; and

(2) Whether the vehicles are operated by a for-hire motor carrier of passengers or by a private motor carrier of passengers not for hire or compensation.

2. This section shall apply, notwithstanding any provisions of this chapter or of subsection 2 of section [390.126](#) to the contrary, except that the vehicles described in subsection 1 of this section, and the operators of such vehicles, shall be licensed, supervised, and regulated by the state highways and transportation commission, as provided under section [226.008](#), instead of the regional taxicab commission, whenever:

(1) Such motor vehicles transport passengers within the district in interstate commerce, and those interstate operations are subject to the powers of the state highways and transportation commission under section [226.008](#);

(2) Such motor vehicles are operated exclusively by a not-for-profit corporation or governmental entity, whose passenger transportation within the regional taxicab district is subsidized, wholly or in part, with public transit funding provided by the state highways and transportation commission, the Federal Transit Administration, or both;

(3) Such vehicles transport one or more passengers on the public highways in a continuous journey from a place of origin within the regional taxicab district to a destination outside the district, or from a place of origin outside the district to a destination within the district, either with or without a return trip to the point of origin. Such continuous transportation of passengers between points within and without the district is subject to regulation by the state highways and transportation commission, even if the journey includes temporary stops at one or more intermediate destinations within the boundaries of the district.

3. The provisions of subdivision (3) of subsection 2 of this section shall not limit the powers of the regional taxicab commission under this section to license, supervise, and regulate the transportation of any passenger whose journey by motor vehicle takes place wholly within the regional taxicab district, even if transported on the same vehicle with other passengers whose transportation, both within and without the boundaries of the district, is subject to the exclusive powers of the state highways and transportation commission. A motor carrier or driver who transports passengers subject to the powers of the regional taxicab commission, under subsection 1 of this section, on the same vehicle with passengers whose transportation is subject to the powers of the state highways and transportation commission, under subsection 2 of this section, shall comply with all applicable requirements of the regional taxicab commission and with all applicable requirements of the state highways and transportation commission.

4. No provision within this chapter shall be interpreted or construed as limiting the powers of the state highways and transportation commission and its enforcement personnel, the state highway patrol and its officers and personnel, or any other law enforcement officers or peace officers to enforce any safety requirements or hazardous materials regulations made applicable by law to the motor vehicles, drivers, or persons that own or operate any motor vehicles described in this section.

5. Every individual person, partnership, or corporation subject to licensing, regulation, and supervision by the regional taxicab commission under this section, with reference to any transportation of passengers by a motor vehicle previously authorized by a certificate or permit issued by the state highways and transportation commission under section [390.051](#) or [390.061](#), which certificate or permit was in active status and not suspended or revoked on August 27, 2005, according to the records of the state highways and transportation commission, is hereby deemed to be licensed, permitted, and authorized by the regional taxicab commission, and the vehicles and drivers used by such motor carriers are hereby deemed to be licensed, permitted, and authorized by the regional taxicab commission to operate and engage in the transportation of passengers within the regional taxicab district, to the same extent as they formerly were licensed, permitted, and

authorized by the highways and transportation commission on August 27, 2005. Such motor carriers, drivers, and vehicles shall be exempted from applying for any license, certificate, permit, or other credential issued or required by the regional taxicab commission under sections [67.1800](#) to [67.1822](#), except that the regional taxicab commission may, after December 31, 2005, require such motor carriers and drivers to apply and pay the regular fees for annual renewals of such licenses, permits, certificates, or other credentials under uniform requirements applicable to all motor carriers, vehicles, and drivers operating within the regional taxicab district.

(L. 2005 H.B. 58 merged with H.B. 487)

Duties of the commission--expenditures limited to fees collected.

[67.1810](#). 1. To implement internally the powers which it has been granted, the commission shall:

(1) Elect its own vice chair, secretary, and such other officers as it deems necessary, make such rules as are necessary and consistent with the commission's powers;

(2) Provide for the expenditure of funds necessary for the proper administration of the commission's assigned duties;

(3) Convene monthly meetings of the entire commission or more often if deemed necessary by the commission members;

(4) Make decisions by affirmative vote of the majority of the commission; provided that each of the commissioners, including the chairperson, shall be entitled to one vote on each matter presented for vote and provided further that at least two city appointees and two county appointees, excluding the chairperson, must be included in each majority vote of the commission.

2. The commission shall not exceed or expend moneys in excess of any fees collected and any moneys provided to the commission pursuant to section [67.1820](#).

(L. 2002 H.B. 1041)

Taxicab code promulgated, procedure.

[67.1812](#). Following the appointment of the commissioners, the regional taxicab commission shall meet for the purpose of establishing and adopting a districtwide taxicab code. In promulgating the taxicab code, the commission shall seek, to the extent reasonably practical, to preserve within the code provisions similar to those contained in chapter 8.98 of the city's municipal ordinance and chapter 806 of the county ordinances, both relating to taxicab issues such as licensing, regulation, inspection, and enforcement while avoiding unnecessary overlaps or inconsistencies between the ordinances. The commission shall present a draft of its districtwide taxicab code at public hearings, one of which will be held in the city and another in the county, following prior public notice of same. Notice of the public hearing shall be given by publication at least twice, the first publication to be not more than thirty days and the second publication to be not more than ten days prior to each hearing in a newspaper of general circulation in the city and county. The commission shall adopt its taxicab

code no later than one hundred eighty days after the appointment of the initial commission members. The commission shall have the power to amend the taxicab code from time to time following the initial adoption without the requirement of public notice or hearings.

(L. 2002 H.B. 1041)

Special taxicab license plate, application for, fee--revocation, effect of--rulemaking authority.

[67.1813](#). 1. Any such person required by the regional taxicab commission pursuant to section [67.1808](#) to obtain and display a special taxicab license plate shall make application for such license plates on a form prescribed by the director of revenue.

2. Upon application and payment of the same fee as required in section [301.144](#) in addition to the regular registration fees and documents as required by law the director of revenue shall issue special taxicab license plates that display the word "TAXICAB" in place of the words "SHOW-ME STATE".

3. If the regional taxicab commission revokes the taxicab license authorizing the taxicab to be operated within the district, the licensee or owner shall immediately surrender the special taxicab license plates to the director of revenue and obtain new license plates as otherwise provided by law. If the licensee or owner fails to surrender the special taxicab license plates the regional taxicab commission has the authority to confiscate such plates and return them to the director of revenue.

4. The director of the department of revenue may promulgate rules and regulations for the administration of this section. Any rule or portion of a rule, as that term is defined in section [536.010](#), that is promulgated under the authority delegated in this section shall become effective only if it has been promulgated pursuant to the provisions of chapter 536. All rulemaking authority delegated prior to August 28, 1999, is of no force and effect; however, nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to August 28, 1999, if it fully complied with the provisions of chapter 536. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 1999, shall be invalid and void.

(L. 2004 S.B. 1233, et al.)

Effective 1-01-05

Airport taxicabs, limitation on regulation by the commission.

[67.1814](#). The commission shall further seek the input of the city, county, and airport authority generally regarding the taxicab code and, in particularly with reference to airport taxicabs, shall seek to ensure:

(1) Continuous, smooth airport service during any transition period from the current city and county operation to the new regional taxicab commission;

(2) The need of the airport authority to provide services at the airport's passenger terminals;
and

(3) Airport authority involvement as to the servicing of the airport by airport taxicabs.

The commission shall not regulate the airport or airport taxicabs as to cab parking, circulation, cab stands, or passenger loading at the airport, or the payment by airport taxicabs for use of the airport or its facilities.

(L. 2002 H.B. 1041)

City and county ordinances in effect until taxicab code adopted.

67.1816. The city and county's ordinances relating to taxicabs shall remain in full force and effect and be enforced as such by the city and county until one hundred twenty days after the regional taxicab commission adopts its taxicab code, at which time such city and county ordinances shall be deemed to be rescinded as well as ordinances adopted by municipalities within the county. Upon the effective date of the taxicab code:

(1) All licensing, regulations, inspections, inspections of taxicabs, and enforcement of the taxicab code shall rest exclusively with the regional taxicab commission;

(2) All taxicabs subject to the taxicab code shall be required to comply fully with the taxicab code, notwithstanding any previously issued licenses or certificates of convenience;

(3) All permits valid and effective as of August 28, 2002, shall remain valid and effective until the date of expiration or renewal of such permit; and

(4) All available taxicab licensing, inspection, and related fees previously collected and remaining unspent by other jurisdictions shall be immediately paid over to* the regional taxicab commission for its future use in administering the taxicab code.

The provisions of this section notwithstanding, existing municipal regulations relating to taxicab curb locations and curb fees as well as local business licenses which do not seek to regulate taxicab use shall not be preempted by the taxicab code except by agreement between the commission and applicable municipality.

(L. 2002 H.B. 1041)

*Word "to" does not appear in original rolls.

Licensure, taxicab code to include administrative procedures.

67.1818. The commission shall establish as part of the taxicab code its own internal, administrative procedure for decisions involving the granting, denying, suspending, or revoking of licenses, or the imposition of administrative penalties not to exceed two hundred dollars, and shall develop a schedule of penalties which shall be available to the public and provided to all owners and operators of taxicabs. The commission shall study and take into account rate and fee structures as well as the number of existing taxicab licenses within the district in considering new applications for

such licenses. The internal procedures set forth in the taxicab code shall allow appeals from license-related decisions to be conducted by independent hearing officers.

(L. 2002 H.B. 1041, A.L. 2004 S.B. 1233, et al.)

Background checks required, when--payment of fee.

67.1819. 1. The commission with the passage of a taxicab code shall request a Missouri criminal record review for a prospective or current driver from the central repository by furnishing information on forms and in the manner approved by the highway patrol.

2. The prospective or current driver shall submit two sets of fingerprints to the Missouri state highway patrol, Missouri criminal records repository, for the purpose of checking the person's criminal history. The first set of fingerprints shall be used to search the Missouri criminal records repository and the second set shall be submitted to the Federal Bureau of Investigation to be used for searching the federal criminal history files.

3. The prospective or current driver shall pay the appropriate fee to the state central repository payable to the criminal record system fund and pay the appropriate fee determined by the Federal Bureau of Investigation for the federal criminal history record when applying for or renewing a license.

4. Any criminal history information received by the commission pursuant to the provisions of this section shall be used solely for the internal purposes of the commission in determining the suitability of the prospective or current driver. The dissemination of criminal history information from the Federal Bureau of Investigation beyond the authorized or related governmental entity is prohibited. All criminal record check information shall be confidential and any person who discloses the information beyond the scope allowed is guilty of a class A misdemeanor.

(L. 2004 S.B. 1233, et al.)

Commission to establish annual budget to enforce taxicab code.

67.1820. The regional taxicab commission shall initially establish, subject to public hearings thereon, an annual fee-generated budget required for the effective implementation and enforcement of the taxicab code, taking into account staffing requirements and related expenses as well as all revenue sources, including collection of fees previously paid to and unspent by other enforcing jurisdictions and future fees projected to be collected by the commission. Recognizing the elimination of duties and costs associated with the regulatory and enforcement functions of taxicab administration previously borne by the city and county and being assumed by the commission, the city and county shall have the authority to appropriate additional budgetary funding for the commission's needs.

(L. 2002 H.B. 1041)

Annual report submitted by commission to CEOs of city and county--CPA appointed by city and county for the commission.

67.1822. 1. Before the second Monday in April of each year, the regional taxicab commission shall make an annual report to the chief executive officers and to the governing bodies of the city and county stating the conditions of the commission as of the first day of January of that year, and the sums of money received and distributed by it during the preceding calendar year.

2. Before the close of the regional taxicab commission's first fiscal year and at the close of each fiscal year thereafter, the chief executives of the city and the county shall appoint one or more certified public accountants who shall annually examine the books, papers, documents, accounts, and vouchers of the commission, and who shall report thereon to the chief executives of the city and the county and to the regional taxicab commission. The commission shall produce and submit for examination all books, papers, documents, accounts, and vouchers, and shall in every way assist such certified public accountants in the performance of their duties pursuant to this section.

(L. 2002 H.B. 1041)

Definitions.

67.1830. As used in sections 67.1830 to 67.1846, the following terms shall mean:

(1) "Abandoned equipment or facilities", any equipment materials, apparatuses, devices or facilities that are:

(a) Declared abandoned by the owner of such equipment or facilities;

(b) No longer in active use, physically disconnected from a portion of the operating facility or any other facility that is in use or in service, and no longer capable of being used for the same or similar purpose for which the equipment, apparatuses or facilities were installed; or

(c) No longer in active use and the owner of such equipment or facilities fails to respond within thirty days to a written notice sent by a political subdivision;

(2) "Degradation", the actual or deemed reduction in the useful life of the public right-of-way resulting from the cutting, excavation or restoration of the public right-of-way;

(3) "Emergency", includes but is not limited to the following:

(a) An unexpected or unplanned outage, cut, rupture, leak or any other failure of a public utility facility that prevents or significantly jeopardizes the ability of a public utility to provide service to customers;

(b) An unexpected or unplanned outage, cut, rupture, leak or any other failure of a public utility facility that results or could result in danger to the public or a material delay or hindrance to the provision of service to the public if the outage, cut, rupture, leak or any other such failure of public utility facilities is not immediately repaired, controlled, stabilized or rectified; or

(c) Any occurrence involving a public utility facility that a reasonable person could conclude under the circumstances that immediate and undelayed action by the public utility is necessary and warranted;

(4) "Excavation", any act by which earth, asphalt, concrete, sand, gravel, rock or any other material in or on the ground is cut into, dug, uncovered, removed, or otherwise displaced, by means of any tools, equipment or explosives, except that the following shall not be deemed excavation:

(a) Any de minimis displacement or movement of ground caused by pedestrian or vehicular traffic;

(b) The replacement of utility poles and related equipment at the existing general location that does not involve either a street or sidewalk cut; or

(c) Any other activity which does not disturb or displace surface conditions of the earth, asphalt, concrete, sand, gravel, rock or any other material in or on the ground;

(5) "Management costs" or "rights-of-way management costs", the actual costs a political subdivision reasonably incurs in managing its public rights-of-way, including such costs, if incurred, as those associated with the following:

(a) Issuing, processing and verifying right-of-way permit applications;

(b) Inspecting job sites and restoration projects;

(c) Protecting or moving public utility right-of-way user construction equipment after reasonable notification to the public utility right-of-way user during public right-of-way work;

(d) Determining the adequacy of public right-of-way restoration;

(e) Restoring work inadequately performed after providing notice and the opportunity to correct the work; and

(f) Revoking right-of-way permits.

Right-of-way management costs shall be the same for all entities doing similar work.

Management costs or rights-of-way management costs shall not include payment by a public utility right-of-way user for the use or rent of the public right-of-way, degradation of the public right-of-way or any costs as outlined in paragraphs (a) to (f) of this subdivision which are incurred by the political subdivision as a result of use by users other than public utilities, the attorneys' fees and cost of litigation relating to the interpretation of this section or section [67.1832](#), or litigation, interpretation or development of any ordinance enacted pursuant to this section or section [67.1832](#), or attorneys' fees and costs in connection with issuing, processing, or verifying right-of-way permits or other applications or agreements, or the political subdivision's fees and costs related to appeals taken pursuant to section [67.1838](#). In granting or renewing a franchise for a cable television system, a political subdivision may impose a franchise fee and other terms and conditions permitted by federal law;

(6) "Managing the public right-of-way", the actions a political subdivision takes, through reasonable exercise of its police powers, to impose rights, duties and obligations on all users of the right-of-way, including the political subdivision, in a reasonable, competitively neutral and nondiscriminatory and uniform manner, reflecting the distinct engineering, construction, operation, maintenance and public work and safety requirements applicable to the various users of the public right-of-way, provided that such rights, duties and obligations shall not conflict with any federal law or regulation. In managing the public right-of-way, a political subdivision may:

(a) Require construction performance bonds or insurance coverage or demonstration of self-insurance at the option of the political subdivision or if the public utility right-of-way user has twenty-five million dollars in net assets and does not have a history of permitting noncompliance within the political subdivision as defined by the political subdivision, then the public utility right-of-way user shall not be required to provide such bonds or insurance;

(b) Establish coordination and timing requirements that do not impose a barrier to entry;

(c) Require public utility right-of-way users to submit, for right-of-way projects commenced after August 28, 2001, requiring excavation within the public right-of-way, whether initiated by a political subdivision or any public utility right-of-way user, project data in the form maintained by the user and in a reasonable time after receipt of the request based on the amount of data requested;

(d) Establish right-of-way permitting requirements for street excavation;

(e) Establish removal requirements for abandoned equipment or facilities, if the existence of such facilities prevents or significantly impairs right-of-way use, repair, excavation or construction;

(f) Establish permitting requirements for towers and other structures or equipment for wireless communications facilities in the public right-of-way, notwithstanding the provisions of section [67.1832](#);

(g) Establish standards for street restoration in order to lessen the impact of degradation to the public right-of-way; and

(h) Impose permit conditions to protect public safety;

(7) "Political subdivision", a city, town, village, county of the first classification or county of the second classification;

(8) "Public right-of-way", the area on, below or above a public roadway, highway, street or alleyway in which the political subdivision has an ownership interest, but not including:

(a) The airwaves above a public right-of-way with regard to cellular or other nonwire telecommunications or broadcast service;

(b) Easements obtained by utilities or private easements in platted subdivisions or tracts;

(c) Railroad rights-of-way and ground utilized or acquired for railroad facilities; or

(d) Poles, pipes, cables, conduits, wires, optical cables, or other means of transmission, collection or exchange of communications, information, substances, data, or electronic or electrical

current or impulses utilized by a municipally owned or operated utility pursuant to chapter 91 or pursuant to a charter form of government;

(9) "Public utility", every cable television service provider, every pipeline corporation, gas corporation, electrical corporation, rural electric cooperative, telecommunications company, water corporation, heating or refrigerating corporation or sewer corporation under the jurisdiction of the public service commission; every municipally owned or operated utility pursuant to chapter 91 or pursuant to a charter form of government or cooperatively owned or operated utility pursuant to chapter 394; every street light maintenance district; every privately owned utility; and every other entity, regardless of its form of organization or governance, whether for profit or not, which in providing a public utility type of service for members of the general public, utilizes pipes, cables, conduits, wires, optical cables, or other means of transmission, collection or exchange of communications, information, substances, data, or electronic or electrical current or impulses, in the collection, exchange or dissemination of its product or services through the public rights-of-way;

(10) "Public utility right-of-way user", a public utility owning or controlling a facility in the public right-of-way; and

(11) "Right-of-way permit", a permit issued by a political subdivision authorizing the performance of excavation work in a public right-of-way.

(L. 2001 S.B. 369, A.L. 2013 H.B. 331, A.L. 2014 S.B. 649 merged with S.B. 653)

Political subdivisions required to consent to certain activities by public utility right-of-way users--recovery of costs, procedure--permitted ordinance requirements.

[67.1832](#). 1. In addition to any other grants for the use of public thoroughfares, and pursuant to this section, a political subdivision shall grant its consent to a public utility right-of-way user authorized to do business pursuant to the laws of this state or by license of the Federal Energy Regulatory Commission, United States Department of Transportation, or the Federal Communications Commission to construct, maintain and operate all equipment, facilities, devices, materials, apparatuses, or media including but not limited to, conduits, ducts, lines, pipes, wires, hoses, cables, culverts, tubes, poles, towers, manholes, transformers, regulator stations, underground vaults, receivers, transmitters, satellite dishes, micro cells, Pico cells, repeaters, or amplifiers useable for the transmission or distribution of any service or commodity installed below or above ground in the public right-of-way; provided that, no political subdivision shall require any conditions that are inconsistent with the rules and regulations of the Federal Energy Regulatory Commission, United States Department of Transportation, Federal Communications Commission or the Missouri public service commission.

2. Pursuant to this section, a political subdivision may manage its public rights-of-way and may recover its rights-of-way management costs as set forth in sections [67.1830](#) to [67.1846](#). The authority granted in this section may be authorized at the option of the political subdivision, and the exercise of this authority is not mandated pursuant to this section. A political subdivision may, by ordinance:

(1) Require a public utility right-of-way user seeking to excavate within a public right-of-way to obtain a right-of-way permit and to impose permit conditions consistent with the political subdivision's management of the right-of-way;

(2) Require public utility right-of-way users to provide required notice to the political subdivision by submitting plans for anticipated construction projects that require excavation within the public right-of-way; and

(3) In cases of emergency, public utility right-of-way users may proceed with required work without a permit; however, a political subdivision may require submission of the necessary information and permit fee following the emergency.

(L. 2001 S.B. 369)

Restoration of a public right-of-way after excavation, standards and conditions, completion dates.

67.1834. 1. A public utility right-of-way user, after an excavation of a public right-of-way, shall provide for restoration of the right-of-way and surrounding areas, including the pavement and its foundation, in accordance with the standards and conditions of the political subdivision, unless the political subdivision, at its option, chooses to perform its own street restoration, in which case the public utility right-of-way user shall be responsible for reimbursing the political subdivision its reasonable actual restoration costs within thirty days of invoice. Restoration of the public right-of-way shall be completed within the dates specified in the right-of-way permit, unless the permittee obtains a waiver, extension or a new or amended right-of-way permit. Every right-of-way user to whom a right-of-way permit has been granted shall guarantee for a period of four years the restoration of the right-of-way in the area where such right-of-way user conducted excavation and performed the restoration.

2. If a public utility right-of-way user fails to restore the public right-of-way within the date specified in the right-of-way permit, or has not acquired a waiver or extension to such permit, a political subdivision is authorized to perform its own restoration required as a result of the excavation, and require the public utility right-of-way user to reimburse the political subdivision for the actual costs of such restoration.

(L. 2001 S.B. 369)

Denial of an application for a right-of-way permit, when--revocation of a permit, when--bulk processing of permits allowed, when.

67.1836. 1. A political subdivision may deny an application for a right-of-way permit if:

(1) The public utility right-of-way user fails to provide all the necessary information requested by the political subdivision for managing the public right-of-way;

(2) The public utility right-of-way user has failed to return the public right-of-way to its previous condition under a previous permit;

(3) The political subdivision has provided the public utility right-of-way user with a reasonable, competitively neutral, and nondiscriminatory justification for requiring an alternative method for performing the work identified in the permit application or a reasonable alternative route that will result in neither additional installation expense up to ten percent to the public utility right-of-way user nor a declination of service quality;

(4) The political subdivision determines that denial is necessary to protect the public health and safety, provided that the authority of the political subdivision does not extend to those items under the jurisdiction of the public service commission, such denial shall not interfere with a public utility's right of eminent domain of private property, and such denials shall only be imposed on a competitively neutral and nondiscriminatory basis; or

(5) The area is environmentally sensitive as defined by state statute or federal law or is a historic district as defined by local ordinance.

2. A political subdivision may, after reasonable notice and an opportunity to cure, revoke a right-of-way permit granted to a public utility right-of-way user, with or without fee refund, and/or impose a penalty as established by the political subdivision until the breach is cured, but only in the event of a substantial breach of the terms and material conditions of the permit. A substantial breach by a permittee includes but is not limited to:

(1) A material violation of a provision of the right-of-way permit;

(2) An evasion or attempt to evade any material provision of the right-of-way permit, or the perpetration or attempt to perpetrate any fraud or deceit upon the political subdivision or its citizens;

(3) A material misrepresentation of fact in the right-of-way permit application;

(4) A failure to complete work by the date specified in the right-of-way permit, unless a permit extension is obtained or unless the failure to complete the work is due to reasons beyond the permittee's control; and

(5) A failure to correct, within the time specified by the political subdivision, work that does not conform to applicable national safety codes, industry construction standards, or local safety codes that are no more stringent than national safety codes, upon inspection and notification by the political subdivision of the faulty condition.

3. Any political subdivision that requires public utility right-of-way users to obtain a right-of-way permit, except in an emergency, prior to performing excavation work within a public right-of-way shall promptly, but not longer than thirty-one days, process all completed permit applications. If a political subdivision fails to act on an application for a right-of-way permit within thirty-one days, the application shall be deemed approved. In order to avoid excessive processing and accounting costs to either the political subdivision or the public utility right-of-way user, the political subdivision may establish procedures for bulk processing of permits and periodic payment of permit fees.

(L. 2001 S.B. 369, A.L. 2013 H.B. 331, A.L. 2014 S.B. 649)

Disputes to be reviewed by governing body of the political subdivision, court action authorized.

[67.1838](#). A public utility right-of-way user that has been denied a right-of-way permit, has had its right-of-way permit revoked, believes that the fees imposed on the public right-of-way user by the political subdivision do not conform to the requirements of section [67.1840](#), believes the political subdivision has violated any provision of sections [67.1830](#) to [67.1848](#), or asserts any other issues related to the use of the public right-of-way, may bring an action for review in any court of competent jurisdiction in this state. The court shall rule on any such petition for review in an expedited manner by moving the petition to the head of the docket. Nothing shall deny the authority of its right to a hearing before the court.

(L. 2001 S.B. 369, A.L. 2013 H.B. 331, A.L. 2014 S.B. 649)

Fee imposed to recover management costs, amount--allocation of such fees--uniform application of right-of-way laws required.

[67.1840](#). 1. A political subdivision may recover its right-of-way management costs by imposing a fee for permits issued by the political subdivision. A political subdivision shall not recover from a public utility right-of-way user costs caused by another entity's activity or inactivity in the public right-of-way.

2. Right-of-way permit fees imposed by a political subdivision on public utility right-of-way users shall be:

(1) Based on the actual, substantiated costs reasonably incurred by the political subdivision in managing the public right-of-way;

(2) Based on an allocation among all users of the public right-of-way, including the political subdivision itself, which shall reflect the proportionate costs imposed on the political subdivision by each of the various types of uses of the public rights-of-way;

(3) Imposed on a competitively neutral and nondiscriminatory basis; and

(4) Imposed in a manner so that aboveground uses of the public right-of-way do not bear costs incurred by the political subdivision to regulate underground uses of the public right-of-way.

3. The public utility right-of-way user shall have the right to equitably allocate, and may separately state in the customer's bill, any or all right-of-way permit fees imposed by a political subdivision to:

(1) Customers of the public utility right-of-way user residing in the political subdivision; or

(2) Any specific customer or customers requesting or requiring the public utility right-of-way user to perform work for which the acquisition of a right-of-way permit is necessary.

4. The rights, duties and obligations regarding the use of the public right-of-way imposed pursuant to sections [67.1830](#) to [67.1846](#) shall be uniformly applied to all users of the public right-of-way, including the political subdivision.

(L. 2001 S.B. 369)

Prohibited acts by political subdivisions--no right-of-way permit required for projects commenced prior to August 28, 2001--no fee required, when.

[67.1842](#). 1. In managing the public right-of-way and in imposing fees pursuant to sections [67.1830](#) to [67.1846](#), no political subdivision shall:

- (1) Unlawfully discriminate among public utility right-of-way users;
- (2) Grant a preference to any public utility right-of-way user;
- (3) Create or erect any unreasonable requirement for entry to the public right-of-way by public utility right-of-way users;
- (4) Require a telecommunications company to obtain a franchise or require a public utility right-of-way user to pay for the use of the public right-of-way, except as provided in sections [67.1830](#) to [67.1846](#);
- (5) Enter into a contract or any other agreement for providing for an exclusive use, occupancy or access to any public right-of-way; or
- (6) Require any public utility that has legally been granted access to the political subdivision's right-of-way to enter into an agreement or obtain a permit for general access to or the right to remain in the right-of-way of the political subdivision.

2. A public utility right-of-way user shall not be required to apply for or obtain right-of-way permits for projects commenced prior to August 28, 2001, requiring excavation within the public right-of-way, for which the user has obtained the required consent of the political subdivision, or that are otherwise lawfully occupying or performing work within the public right-of-way. The public utility right-of-way user may be required to obtain right-of-way permits prior to any excavation work performed within the public right-of-way after August 28, 2001.

3. A political subdivision shall not collect a fee imposed pursuant to section [67.1840](#) through the provision of in-kind services by a public utility right-of-way user, nor require the provision of in-kind services as a condition of consent to use the political subdivision's public right-of-way; however, nothing in this subsection shall preclude requiring services of a cable television operator, open video system provider or other video programming provider as permitted by federal law.

(L. 2001 S.B. 369, A.L. 2013 H.B. 331, A.L. 2014 S.B. 649)

Compliance with applicable safety and construction codes required--licensed contractors and subcontractors required, when.

[67.1844](#). 1. The performance of excavation work in the public right-of-way shall be in accordance with the applicable safety and construction codes. Nothing in sections [67.1830](#) to [67.1846](#) shall be construed as limiting the authority of the political subdivision to require public utility right-of-way users to comply with national safety codes and all other applicable zoning and safety ordinances, to the extent not inconsistent with public service commission laws or administrative rules.

2. Any contractor or subcontractor used for the performance of excavation work in the public right-of-way shall be properly licensed pursuant to the laws of the state and all applicable local ordinances if required, and each contractor or subcontractor shall have the same obligations with respect to its work as a public utility right-of-way user would have pursuant to sections [67.1830](#) to [67.1846](#) and applicable laws if the work were performed by the public utility. The public utility right-of-way user shall be responsible for ensuring that the work of contractors and subcontractors is performed consistent with its permits and applicable law and responsible for promptly correcting acts or omissions by any contractor or subcontractor.

(L. 2001 S.B. 369)

Exceptions to applicability of right-of-way laws.

[67.1846](#). 1. Nothing in sections [67.1830](#) to [67.1846](#) relieves the political subdivision of any obligations under an existing franchise agreement in effect on May 1, 2001. Nothing in sections [67.1830](#) to [67.1846](#) will apply to that portion of any ordinance passed prior to May 1, 2001, which establishes a street degradation fee. Nothing in sections [67.1830](#) to [67.1846](#) shall be construed as limiting the authority of county highway engineers or relieving public utility right-of-way users from any obligations set forth in chapters 229 to 231. Nothing in sections [67.1830](#) to [67.1846](#) shall be deemed to relieve a public utility right-of-way user of the provisions of an existing franchise, franchise fees, license or other agreement or permit in effect on May 1, 2001. Nothing in sections [67.1830](#) to [67.1846](#) shall prohibit a political subdivision or public utility right-of-way user from renewing or entering into a new or existing franchise, as long as all other public utility right-of-way users have use of the public right-of-way on a nondiscriminatory basis. Nothing in sections [67.1830](#) to [67.1846](#) shall prevent a grandfathered political subdivision from enacting new ordinances, including amendments of existing ordinances, charging a public utility right-of-way user a fair and reasonable linear foot fee or antenna fee or from enforcing or renewing existing linear foot ordinances for use of the right-of-way, provided that the public utility right-of-way user either:

(1) Is entitled under the ordinance to a credit for any amounts paid as business license taxes or gross receipts taxes; or

(2) Is not required by the political subdivision to pay the linear foot fee if the public utility right-of-way user is paying gross receipts taxes.

For purposes of this section, a "grandfathered political subdivision" is any political subdivision which has, prior to May 1, 2001, enacted one or more ordinances reflecting a policy of imposing any linear foot fees on any public utility right-of-way user, including ordinances which were specific to

particular public right-of-way users. Any existing ordinance or new ordinance passed by a grandfathered political subdivision providing for payment of the greater of a linear foot fee or a gross receipts fee shall be enforceable only with respect to the linear foot fee.

2. Nothing in sections [67.1830](#) to [67.1846](#) shall prohibit a political subdivision from enacting, renewing or enforcing provisions of an ordinance to require a business license tax, sales tax, occupation tax, franchise tax or franchise fee, property tax or other similar tax, to the extent consistent with federal law. Nothing in sections [67.1830](#) to [67.1846](#) shall prohibit a political subdivision from enacting, enforcing or renewing provisions of an ordinance to require a gross receipts tax pursuant to chapter 66, chapter 92, or chapter 94. For purposes of this subsection, the term "franchise fee" shall mean "franchise tax".

(L. 2001 S.B. 369)

Sewer and water lines in public roads, when permitted, limitations and requirements.

[67.1848](#). All public water supply districts, sewer districts, and municipalities, including villages, shall have the right to lay, install, construct, repair, and maintain sewer and water lines in public highways, roads, streets, and alleys, subject to the reasonable rules and regulations of governmental bodies having jurisdiction of such public places. Due regard shall be taken for the rights of the public in its use of thoroughfares and equal rights of other utilities thereto.

(L. 2006 H.B. 1149)

Geographical information system may be created, purpose, open records policy, fees for information, licensing, liability.

[67.1850](#). 1. As used in this section, the following terms mean:

- (1) "Community", any municipality or county as defined in this section;
- (2) "County", any county form of government;
- (3) "Geographical information system", a computerized, spatial coordinate mapping and relational database technology which:
 - (a) Captures, assembles, stores, converts, manages, analyzes, amalgamates and records, in the digital mode, all kinds and types of information and data;
 - (b) Transforms such information and data into intelligence and subsequently retrieves, presents and distributes that intelligence to a user for use in making the intelligent decisions necessary for sound management;
- (4) "Municipality", any city located in any county.

2. The development of geographical information systems has not been undertaken in any large-scale and useful way by private enterprise. The use of modern technology can enhance the planning and decision-making processes of communities. The development of geographical information systems is a time-consuming and expensive activity. In the interest of maintaining community

governments open and accessible to the public, information gathered by communities for use in a geographical information system, unless properly made a closed record, should be available to the public. However, access to the information in a way by which a person could render the investment of the public in a geographical information system a special benefit to that person, and not to the public, should not be permitted.

3. Any community as defined in this section may create a geographical information system for the community. The scope of the geographical information system shall be determined by the governing body of the community. The method of creation, maintenance, use and distribution of the geographical information system shall be determined by the governing body of the community. A community shall not mandate the use of this system or allocate the costs of the system to nonusers.

4. The information collected or assimilated by a community for use in a geographical information system shall not be withheld from the public, unless otherwise properly made a closed record of the community as provided by section [610.021](#). The information collected or assimilated by a community for use in a geographical information system need not be disclosed in a form which may be read or manipulated by computer, absent a license agreement between the community and the person requesting the information.

5. Information collected or assimilated by a community for use in a geographical information system and disclosed in any form, other than in a form which may be read or manipulated by computer, shall be provided for a reasonable fee, as established by section [610.026](#). A community maintaining a geographical information system shall make maps and other products of the system available to the public. The cost of the map or other product shall not exceed a reasonable fee representing the cost to the community of time, equipment and personnel in the production of the map or other product. A community may license the use of a geographical information system. The total cost of licensing a geographical information system may not exceed the cost, as established by section [610.026](#), of the:

(1) Cost to the community of time, equipment and personnel in the production of the information in a geographical information system or the production of the geographical information system; and

(2) Cost to the community of the creation, purchase, or other acquisition of the information in a geographical information system or of the geographical information system.

6. The provisions of this section shall not hinder the daily or routine collection of data from the geographical information system by real estate brokers and agents, title collectors, developers, surveyors, utility companies, banks, news media or mortgage companies, nor shall the provisions allow for the charging of fees for the collection of such data exceeding that allowed pursuant to section [610.026](#). The provisions of this section, however, shall allow a community maintaining a geographical information system to license and establish costs for the use of the system's computer program and computer software, and may also establish costs for the use of computer programs and computer software that provide access to information aggregated with geographic information system information.

7. A community distributing information used in a geographical information system or distributing a geographical information system shall not be liable for any damages which may arise from any error which may exist in the information or the geographical information system.

(L. 2000 H.B. 1238, A.L. 2003 H.B. 388, A.L. 2005 H.B. 58 merged with S.B. 210)

Title.

67.1860. Sections 67.1860 to 67.1898 shall be known as the "Missouri Law Enforcement District Act".

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Definitions.

67.1862. As used in sections 67.1860 to 67.1898, the following terms mean:

- (1) "Approval of the required majority" or "direct voter approval", a simple majority;
- (2) "Board", the board of directors of a district;
- (3) "District", a law enforcement district organized pursuant to sections 67.1860 to 67.1898.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

District created in certain counties (includes Camden County).

67.1864. 1. A district may be created to fund, promote, plan, design, construct, improve, maintain and operate one or more projects relating to law enforcement or to assist in such activity.

2. A district is a political subdivision of the state.

3. A district may be created in any county of the first classification without a charter form of government and a population of fifty thousand inhabitants or less.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Vote required to create district--petition, contents--hearing on petition, when, notice required.

[67.1866](#). 1. Whenever the creation of a district is desired, ten percent of the registered voters within the proposed district may file a petition requesting the creation of a district. The petition shall be filed in the circuit court of the county in which the proposed district is located.

2. The proposed district area shall be contiguous and may contain any portion of one or more municipalities.

3. The petition shall set forth:

(1) The name and address of each owner of real property located within the proposed district or who is a registered voter resident within the proposed district;

(2) A specific description of the proposed district boundaries including a map illustrating such boundaries;

(3) A general description of the purpose or purposes for which the district is being formed; and

(4) The name of the proposed district.

4. The circuit clerk of the county in which the petition is filed pursuant to this section shall present the petition to the judge, who shall thereupon set the petition for hearing not less than thirty days nor more than forty days after the filing. The judge shall cause notice of the time and place of the hearing to be given, by publication on three separate days in one or more newspapers having a general circulation within the county, with the third and final publication to occur not less than twenty days prior to the date set for the hearing. The notice shall recite the information required pursuant to subsection 3 of this section. The costs of printing and publication of the notice shall be paid as required pursuant to section [67.1870](#).

(L. 2001 H.B. 80 merged with S.B. 224, A.L. 2002 S.B. 1028)

Opposition to formation of a district, petition filed, procedure.

[67.1868](#). 1. Any owner of real property within the proposed district and any legal voter who is a resident within the proposed district may join in or file a petition supporting or answer opposing the creation of the district and seeking a judgment respecting these same issues.

2. The court shall hear the case without a jury. If the court determines the petition is defective or the proposed district or its plan of operation is unconstitutional, it shall enter its judgment to that effect and shall refuse to incorporate the district as requested in the pleadings. If the court determines the petition is not legally defective and the proposed district and plan of operation are not unconstitutional, the court shall determine and declare the district organized and incorporated and shall approve the plan of operation stated in the petition.

3. Any party having filed a petition or answer to a petition may appeal the circuit court's order or judgment in the same manner as provided for other appeals. Any order either refusing to incorporate the district or incorporating the district shall be a final judgment for purposes of appeal.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Costs of filing to be paid by petitioners.

[67.1870](#). The costs of filing and defending the petition and all publication and incidental costs incurred in obtaining circuit court certification of the petition for voter approval shall be paid by the petitioners. If a district is organized pursuant to sections [67.1860](#) to [67.1898](#), the petitioners may be reimbursed for such costs out of the revenues received by the district.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Board of directors, members.

[67.1872](#). A district created pursuant to sections [67.1860](#) to [67.1898](#) shall be governed by a board of directors consisting of five members to be elected as provided in section [67.1874](#).

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Notice of district organization--election of board members, terms.

[67.1874](#). 1. Within thirty days after the order declaring the district organized has become final, the circuit clerk of the county in which the petition was filed shall give notice by causing publication to be made once a week for two consecutive weeks in a newspaper of general circulation in the county, the last publication of which shall be at least ten days before the day of the meeting required by this section, to call a meeting of the owners of real property and registered voters resident within the district at a day and hour specified in a public place in the county in which the petition was filed for the purpose of electing a board of five directors, two to serve one year, two to serve two years, and one to serve three years, to be composed of residents of the district.

2. The attendees, when assembled, shall organize by the election of a chairman and secretary of the meeting who shall conduct the election.

3. Each director shall serve for a term of three years and until such director's successor is duly elected and qualified. Successor directors shall be elected in the same manner as the initial directors at a meeting of the residents called by the board. Each successor director shall serve a three-year term. The remaining directors shall have the authority to elect an interim director to complete any unexpired term of a director caused by resignation or disqualification.

4. Directors shall be at least twenty-one years of age.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Powers of the board, meetings, corporate seal, quorum.

[67.1876](#). 1. The board shall possess and exercise all of the district's legislative and executive powers.

2. Within thirty days after the election of the initial directors, the board shall meet. At its first meeting and after each election of new board members the board shall elect a chairman, a secretary, a treasurer and such other officers as it deems necessary from its members. A director may fill more than one office, except that a director may not fill both the office of chairman and secretary.

3. The board may employ such employees as it deems necessary; provided, however, that the board shall not employ any employee who is related within the third degree by blood or marriage to a member of the board.

4. At the first meeting, the board, by resolution, shall define the first and subsequent fiscal years of the district, and shall adopt a corporate seal.

5. A simple majority of the board shall constitute a quorum. If a quorum exists, a majority of those voting shall have the authority to act in the name of the board, and approve any board resolution.

6. Each director shall devote such time to the duties of the office as their faithful discharge may require and may be reimbursed for such director's actual expenditures in the performance of such director's duties on behalf of the district.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Use of funds, sources of funding.

[67.1878](#). A district may receive and use funds for the purposes of planning, designing, constructing, reconstructing, maintaining and operating one or more projects relating to law enforcement. Such funds may be derived from any funding method which is authorized by sections [67.1860](#) to [67.1898](#) and from any other source, including but not limited to funds from federal sources, the state of Missouri or an agency of the state, a political subdivision of the state or private sources.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Property tax imposed, when--ballot language--collection of tax.

67.1880. 1. If approved by at least four-sevenths of the qualified voters voting on the question in the district, the district may impose a property tax in an amount not to exceed the annual rate of thirty cents on the hundred dollars assessed valuation. The district board may levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax shall be uniform throughout the district.

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

Shall the Law Enforcement District impose a property tax upon all real and tangible personal property within the district at a rate of not more than (insert amount) cents per hundred dollars assessed valuation for the purpose of providing revenue for the development of a project (or projects) in the district (insert general description of the project or projects, if necessary)?

☐ 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. The county collector of each county in which the district is partially or entirely located shall collect the property taxes and special benefit assessments made upon all real property and tangible personal property within that county and the district, in the same manner as other property taxes are collected.

4. Every county collector having collected or received district property taxes shall, on or before the fifteenth day of each month and after deducting his or her commissions, remit to the treasurer of that district the amount collected or received by him or her prior to the first day of the month. Upon receipt of such money, the district treasurer shall execute a receipt therefor, which he or she shall forward or deliver to the collector. The district treasurer shall deposit such sums into the district treasury, credited to the appropriate project or purpose. The collector and district treasurer shall make final settlement of the district account and commissions owing, not less than once each year, if necessary.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Contracting, borrowing and agreement authority of the district.

67.1882. 1. A district may contract and incur obligations appropriate to accomplish its purposes.

2. A district may enter into any lease or lease-purchase agreement for or with respect to any real or personal property necessary or convenient for its purposes.

3. A district may borrow money for its purposes at such rates of interest as the district may determine.

4. A district may enter into labor agreements, establish all bid conditions, decide all contract awards, pay all contractors and generally supervise the operation of the district.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Limitation on district's contracting authority.

[67.1884](#). The district may contract with a federal agency, a state or its agencies and political subdivisions, a corporation, partnership or individual regarding funding, promotion, planning, designing, constructing, improving, maintaining, or operating a project or to assist in such activity; provided, however, that any contract providing for the overall management and operation of the district shall only be with a governmental entity or a not-for-profit corporation.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Additional powers of the district.

[67.1886](#). In addition to all other powers granted by sections [67.1860](#) to [67.1898](#) the district shall have the following general powers:

(1) To contract with the local sheriff's department for the provision of services;

(2) To sue and be sued in its own name, and to receive service of process, which shall be served upon the district secretary;

(3) To fix compensation of its employees and contractors;

(4) To purchase any personal property necessary or convenient for its activities;

(5) To collect and disburse funds for its activities; and

(6) To exercise such other implied powers necessary or convenient for the district to accomplish its purposes which are not inconsistent with its express powers.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Insurance obtained by the district, types, conditions.

[67.1888](#). 1. The district may obtain such insurance as it deems appropriate, considering its legal limits of liability, to protect itself, its officers and its employees from any potential liability and

may also obtain such other types of insurance as it deems necessary to protect against loss of its real or personal property of any kind. The cost of this insurance shall be charged against the project.

2. The district may also require contractors performing construction or maintenance work on the project and companies providing operational and management services to obtain liability insurance having the district, its directors and employees as additional named insureds.

3. The district shall not attempt to self-insure for its potential liabilities unless it finds that it has sufficient funds available to cover any anticipated judgments or settlements and still complete its project without interruption. The district may self-insure if it is unable to obtain liability insurance coverage at a rate which is economically feasible to the district, considering its resources.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Change in district boundaries, procedure.

67.1890. 1. The boundaries of any district organized pursuant to sections 67.1860 to 67.1898 may be changed in the manner prescribed in this section; but any change of boundaries of the district shall not impair or affect its organization or its rights in or to property, or any of its rights or privileges whatsoever; nor shall it affect or impair or discharge any contract, obligation, lien or charge for or upon which it might be liable or chargeable had any change of boundaries not been made.

2. The boundaries may be changed as follows:

(1) Twenty-five percent of the number of voters who voted in the most recent gubernatorial election in the area to be annexed or deannexed may file with the board a petition in writing praying that such real property be included within, or removed from, the district. The petition shall describe the property to be included in, or removed from, the district and shall describe the property owned by the petitioners and shall be deemed to give assent of the petitioners to the inclusion in, or removal from, the district of the property described in the petition. Such petition shall be in substantially the form set forth for petitions in chapter 116; provided that, in the event that there are more than twenty-five property owners or taxpaying electors signing the petition, it shall be deemed sufficient description of their property in the petition as required in this section to list the addresses of such property; or

(2) All of the owners of any territory or tract of land near or adjacent to a district in the case of annexation, or all of the owners of any territory or tract of land within a district in the case of deannexation, who own all of the real estate in such territory or tract of land may file a petition with the board praying that such real property be included in, or removed from, the district. The petition shall describe the property owned by the petitioners and shall be deemed to give assent of the petitioners to the inclusion in, or removal from, the district of the property described in the petition.

3. The secretary of the board shall cause notice of the filing of any petition filed pursuant to this section to be given and published in the county in which the property is located, which notice shall recite the filing of such petition, the number of petitioners, a general description of the boundaries of the area proposed to be included or removed and the prayer of the petitioners; giving notice to all persons interested to appear at the office of the board at the time named in the notice and show cause in writing, if any they have, why the petition should not be granted. The board shall at the time and place mentioned, or at such time or times to which the hearing may be adjourned, proceed to hear the petition and all objections thereto presented in writing by any person showing cause why the petition should not be granted. The failure of any person interested to show cause in writing why such petition shall not be granted shall be deemed as an assent on his or her part to the inclusion of such lands in, or removal of such lands from, the district as prayed for in the petition.

4. If the board deems it for the best interest of the district, it shall grant the petition, but if the board determines in the case of annexation that some portion of the property mentioned in the petition cannot as a practical matter be served by the district, or if it deems in the case of annexation that it is in the best interest of the district that some portion of the property in the petition not be included in the district, or if in the case of deannexation it deems that it is impracticable for any portion of the property to be deannexed from the district, then the board shall grant the petition in part only. If the petition is granted, the board shall make an order to that effect and file the petition with the circuit clerk. Upon the order of the court having jurisdiction over the district, the property shall be included in, or removed from, the district. If the petition contains the signatures of all the owners of the property pursuant to the provisions of subdivision (2) of subsection 2 of this section, the property shall be included in, or removed from, the district upon the order of the court. If the petition contains the signatures of twenty-five percent of the number of voters who voted in the most recent gubernatorial election in the area to be annexed or deannexed pursuant to subdivision (1) of subsection 2 of this section, the property shall be included in, or removed from, the district subject to the election provided in section [67.1892](#). The circuit court having jurisdiction over the district shall proceed to make any such order including such additional property within the district, or removing such property from the district, as is provided in the order of the board, unless the court shall find that such order of the board was not authorized by law or that such order of the board was not supported by competent and substantial evidence.

5. Any person aggrieved by any decision of the board made pursuant to the provisions of this section may appeal that decision to the circuit court of the county in which the property is located within thirty days of the decision by the board.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Vote required for change in boundaries, when.

[67.1892](#). 1. If the petition to add or remove any territory or tract of land to the district contained fewer than all of the signatures required pursuant to subdivision (2) of subsection 2 of

section [67.1890](#), the decree of extension or retraction of boundaries shall not become final and conclusive until it has been submitted to an election of the voters residing within the boundaries described in such decree and until it has been assented to by a majority vote of the voters in the newly included area, or the area to be removed, voting on the question. The decree shall also provide for the holding of the election to vote on the proposition of extending or retracting the boundaries of the district, and shall fix the date for holding the election.

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

Shall the boundaries of the Law Enforcement District be (extended to include/retracted to remove) the following described property? (Describe property)

☐ YES ☐ NO

3. If a majority of the voters voting on the proposition vote in favor of the extension or retraction of the boundaries of the district, then the court shall enter its further order declaring the decree of extension or retraction of the boundaries to be final and conclusive. In the event, however, that the court finds that a majority of the voters voting thereon voted against the proposition to extend or retract the boundaries of the district, then the court shall enter its further order declaring the decree of extension or retraction of boundaries to be void and of no effect.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Termination of taxing authority by petition, procedure.

[67.1894](#). 1. The authority of the district to levy any property tax levied pursuant to section [67.1880](#) may be terminated by a petition of the voters in the district in the manner prescribed in this section.

2. The petition for termination of authority to tax may be changed as follows:

(1) Twenty-five percent of the number of voters who voted in the most recent gubernatorial election in the district may file with the board a petition in writing praying that the district's authority to impose a property tax be terminated. The petition shall specifically state that the district's authority to impose any property tax, whether or not such a tax is being imposed at the time such petition is filed, shall be terminated. Such petition shall be in substantially the form set forth for petitions in chapter 116; or

(2) All of the owners of real estate in the district may file a petition with the board praying that the district's authority to impose a property tax be terminated. The petition shall specifically state that the district's authority to impose any property tax, whether or not such a tax is being imposed at the time such petition is filed, shall be terminated. Such petition shall be in substantially the form set forth for petitions in chapter 116. The petition shall describe the property owned by the petitioners and shall be deemed to give assent of the petitioners to the petition.

3. The secretary of the board shall cause notice of the filing of any petition filed pursuant to this section to be given and published in the county in which the property is located, which notice shall recite the filing of such petition, the number of petitioners and the prayer of the petitioners; giving notice to all persons interested to appear at the office of the board at the time named in the notice and show cause in writing, if any they have, why the petition should not be granted. The board shall at the time and place mentioned, or at such time or times to which the hearing may be adjourned, proceed to hear the petition and all objections thereto presented in writing by any person showing cause why the petition should not be granted.

4. If the board deems it for the best interest of the district, it shall grant the petition. If the petition is granted, the board shall make an order to that effect and file the petition with the circuit clerk. If the petition contains the signatures of all the owners of the property pursuant to the provisions of subdivision (2) of subsection 2 of this section, the authority to tax shall be terminated upon the order of the court. If the petition contains the signatures of twenty-five percent of the number of voters who voted in the most recent gubernatorial election in the district pursuant to subdivision (1) of subsection 2 of this section, the authority to tax shall be terminated subject to the election provided in section [67.1896](#). The circuit court having jurisdiction over the district shall proceed to make any such order terminating such taxation authority as is provided in the order of the board, unless the court shall find that such order of the board was not authorized by law or that such order of the board was not supported by competent and substantial evidence.

5. Any person aggrieved by any decision of the board made pursuant to the provisions of this section may appeal that decision to the circuit court of the county in which the property is located within thirty days of the decision by the board.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Vote required for termination of taxing authority, when--ballotlanguage.

[67.1896](#). 1. If the petition filed pursuant to section [67.1894](#) contained fewer than all of the signatures required pursuant to subdivision (2) of subsection 2 of section [67.1894](#), the termination of taxation authority shall not become final and conclusive until it has been submitted to an election of the voters residing within the district and until it has been assented to by at least four-sevenths of the voters in the district voting on the question. The decree shall also provide for the holding of the election to vote on the proposition, and shall fix the date for holding the election.

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

Shall the authority of the Law Enforcement District to adopt property taxes be terminated?

☐ YES ☐ NO

3. If four-sevenths of the voters voting on the proposition vote in favor of such termination, then the court shall enter its further order declaring the termination of such authority, and all such taxes that are being assessed in the current calendar year pursuant to such authority, to be final and conclusive. In the event, however, that the court finds that less than four-sevenths of the voters voting thereon voted against the proposition to terminate such authority, then the court shall enter its further order declaring the decree of termination of such district's taxing authority to be void and of no effect.

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Dissolution of a district, procedure.

67.1898. 1. Whenever a petition signed by not less than ten percent of the registered voters in any district organized pursuant to sections 67.1860 to 67.1898 is filed with the circuit court having jurisdiction over the district, setting forth all the relevant facts pertaining to the district, and alleging that the further operation of the district is not in the best interests of the inhabitants of the district, and that the district should, in the interest of the public welfare and safety, be dissolved, the circuit court shall have authority, after hearing evidence submitted on such question, to order a submission of the question, after having caused publication of notice of a hearing on such petition in the same manner as the notice required in section 67.1874, in substantially the following form:

Shall (Insert the name of the law enforcement district) Law Enforcement District be dissolved?

☐ YES ☐ NO

2. If the court shall find that it is to the best interest of the inhabitants of the district that such district be dissolved, it shall make an order reciting such finding and providing for the submission of the proposition to dissolve such district to a vote of the voters of the district, setting forth such further details in its order as may be necessary to an orderly conduct of such election. Such election shall be held at the municipal election. Returns of the election shall be certified to the court. If the court finds that a majority of the voters voting thereon shall have voted in favor of the proposition to dissolve the district, the court shall make a final order dissolving the district, and the decree shall contain a proviso that the district shall continue in full force for the purpose of paying all outstanding and lawful obligations and disposing of property of the district; but no additional costs or obligations shall be created except such as are necessary to pay such costs, obligations and liabilities previously incurred, or necessary to the winding up of the district. If the court shall find that a majority of the voters of the district voting thereon shall not have voted favorably on the proposition to dissolve such district, then the court shall make a final order declaring such result dismissing the petition praying for the dissolution of said district; and the district shall continue to operate in the same manner as though the petition asking for such dissolution has not been filed.

3. The dissolution of a district shall not invalidate or affect any right accruing to such district, or to any person, or invalidate or affect any contract or indebtedness entered into or imposed upon such district or person; and whenever the circuit court shall, pursuant to this section, dissolve a district, the court shall appoint some competent person to act as trustee for the district so dissolved and such trustee before entering upon the discharge of his or her duties shall take and subscribe an oath that he or she will faithfully discharge the duties of the office, and shall give bond with sufficient security, to be approved by the court to the use of such dissolved district, for the faithful discharge of his or her duties, and shall proceed to liquidate the district under orders of the court, including the levying of any taxes provided for in sections [67.1860](#) to [67.1898](#).

(L. 2001 H.B. 80 merged with S.B. 224)

Effective 5-16-01 (S.B. 224)

7-02-01 (H.B. 80)

Water quality, infrastructure and tourism, sales taxes authorized for certain counties--ballot language.

[67.1922](#). 1. The governing body of any county containing any part of a Corps of Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred miles or the governing body of any county which borders on or which contains part of a lake with not less than one hundred miles of shoreline may impose by order one or more sales taxes, not to exceed one and one-half percent in the aggregate, on all retail sales made in such county which are subject to taxation pursuant to the provisions of sections [144.010](#) to [144.525](#) for the purpose of affecting any combination of water quality, infrastructure, or tourism in the county. The taxes 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 the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a municipal or state primary, general or special election, a proposal to authorize the governing body of the county to impose such tax.

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

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

☐ 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 proposal by the qualified voters of the county voting thereon are in favor of the proposal, then the order shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If the proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax authorized pursuant to this section unless and until the governing

body shall again have submitted another proposal to authorize the governing body to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the county voting on such proposal.

(L. 2001 S.B. 323 & 230, A.L. 2005 H.B. 186 merged with S.B. 210)

Special trust fund created.

67.1925. 1. All revenue received by a county from the tax authorized pursuant to the provisions of section 67.1922 shall be deposited in a special trust fund, and be used solely for the purposes specified in the proposal submitted pursuant to subsection 1 of section 67.1922 for so long as the tax shall remain in effect.

2. Once the tax authorized pursuant to the provisions of section 67.1922 is abolished or terminated by any means, all funds remaining in the special trust fund shall be used solely for activities initiated with revenues raised by the tax authorized. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

3. All sales taxes collected by the director of revenue pursuant to section 67.1922 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 "Economic Development Sales Tax Trust Fund". The moneys in the economic development 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 pursuant to this section, and the records shall be open to inspection by 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 local economic development trust fund shall be by an appropriation act to be enacted by the governing body of such county. Expenditures may be made from the fund for any purposes authorized pursuant to subsection 1 of section 67.1922, provided water quality programs receive one-third, infrastructure programs receive one-third and tourism programs receive one-third; and provided no more than five percent of the total fund shall be used annually for administration costs.

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credit 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.

5. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to section [67.1922](#).

(L. 2001 S.B. 323 & 230)

Authorized appropriations from special trust fund.

[67.1928](#). For purposes of sections [67.1922](#) to [67.1940](#), appropriations from the economic development sales tax trust fund may be used for the following:

(1) Comprehensive programs encouraging the prevention, control and abatement of water pollution within the county;

(2) Cooperating with agencies of the state, the federal government, other states and interstate agencies, and with affected groups, political subdivisions and industries in furtherance of the purposes of sections [644.006](#) to [644.141](#);

(3) Encouraging, participating in or conducting studies, investigations and research relating to water pollution causes and prevention pursuant to sections [644.006](#) to [644.141](#);

(4) Collecting and disseminating information relating to water pollution and the prevention, control and abatement, pursuant to sections [644.006](#) to [644.141](#);

(5) Developing, implementing and carrying out comprehensive programs for encouragement, promotion and necessary construction for the orderly development of water and sewage systems and infrastructure, including roads interconnecting to state highways within the county;

(6) Formulating programs for the promotion of fishing and hunting areas, historical sites, vacation regions and areas of historic or scenic interest;

(7) Cooperating with civic groups and local, state and federal departments and agencies, and departments and agencies of other states in encouraging educational tourism and developing programs therefor;

(8) Publishing tourist promotional material such as brochures and booklets; and

(9) Promoting tourism in the county by any means including but not limited to articles and advertisements in magazines, newspapers, radio, television, internet and travel publications and by establishing promotional exhibitions at travel shows and similar exhibitions.

(L. 2001 S.B. 323 & 230)

Indebtedness authorized to accomplish purposes of certain taxes.

67.1931. 1. The governing body of the county may borrow money and issue notes, certificates or other evidences of indebtedness to accomplish the purposes pursuant to sections 67.1922 to 67.1940.

2. Nothing in sections 67.1922 to 67.1940 shall be construed to authorize the county to establish or enforce any regulation or rule to promote any program which is in conflict with any federal or state law or regulation applicable to the same subject matter.

3. Nothing in sections 67.1922 to 67.1940 shall be construed to require the county to enforce Missouri's environmental laws when the obligation and authority for enforcement rests with the department of natural resources.

(L. 2001 S.B. 323 & 230)

Repeal of tax, submitted to voters, ballot language.

67.1934. The governing body of the county, when presented with a petition, signed by at least twenty percent of the registered voters in the county that voted in the last gubernatorial election, calling for an election to repeal the tax shall submit the question to the voters using the same procedure by which the imposition of the tax was voted. The ballot of submission shall be in substantially the following form:

Shall County, Missouri, repeal the percent economic development sales tax for affecting (water quality, infrastructure, and tourism programs) (water quality and infrastructure programs) (water quality and tourism programs) (infrastructure and tourism programs) (water quality programs) (infrastructure programs) (tourism programs) (insert one) now in effect in the county?

[] 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 proposal by the qualified voters of the county voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the county's indebtedness incurred pursuant to sections 67.1922 to 67.1940, whichever occurs later.

(L. 2001 S.B. 323 & 230, A.L. 2005 H.B. 186 merged with S.B. 210)

Safekeeping of county permanent records--accounting records and annual audit.

67.1937. The governing body of the county shall provide for the proper and safekeeping of its permanent records. It shall keep a true and accurate account of its receipts and an annual audit shall be made of its books, records and accounts.

(L. 2001 S.B. 323 & 230)

Donation of property to county.

[67.1940](#). 1. Any person desiring to donate property for the benefit of the county may vest title to the property so donated in the county, and the county shall hold and control the property so received and accepted according to the terms of the deed, gift, devise or bequest of the property, and shall be a trustee of the property and shall take title to all property it may acquire in the name of the county and shall control the property, for purposes pursuant to sections [67.1922](#) to [67.1940](#).

2. The governing body of the county may accept gifts, contributions, donations, loans and grants from the federal government and from other sources, public or private, for carrying out any of its functions, which funds shall not be expended for other than the purposes pursuant to sections [67.1922](#) to [67.1940](#).

(L. 2001 S.B. 323 & 230)

Definitions.

[67.1950](#). As used in sections [67.1950](#) to [67.1977](#), the following terms shall mean:

(1) "Board of directors" or "board", tourism community enhancement district board of directors established pursuant to section [67.1956](#);

(2) "Convention and visitors bureau", a not-for-profit corporation established and operated for the sole purpose of promoting convention and other tourism activities in the county, city, town or village;

(3) "Destination marketing organization", a not-for-profit corporation established for the purpose of tourism marketing and designated by the division of tourism as such;

(4) "District", a tourism community enhancement district;

(5) "Funeral services", all labor and services used in preparation for, in the course of or completion of a funeral, including the sale of caskets and vaults.

(L. 2001 S.B. 323 & 230)

Tourism community enhancement district authorized for certain counties--boundaries--procedure.

[67.1953](#). 1. The governing body of any county containing any part of a Corps of Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred miles or any city, town or village located in a county containing any part of a Corps of Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred miles may create a tourism community enhancement district in the manner provided in this section and, upon establishment, each such district shall be a body corporate and politic of the state. If such district is established, it shall consist of the boundaries delineated in the petition filed with the governing body of a county, city, town or village pursuant to this section, and such boundaries may

extend beyond the boundaries of the county, city, town or village creating such district, but shall not overlap with the boundaries of any previously incorporated tourism community enhancement district.

2. The governing body of a county, city, town or village may create a district when a proper petition has been signed by at least two percent of the registered voters of a county, city, town or village within such proposed district. The petition, in order to become effective, shall be filed with the clerk of the county, city, town or village that includes a majority of the area within the proposed district. A proper petition for the creation of a district shall set forth the boundaries of the proposed district and the maximum proposed sales tax rate up to one percent.

3. The boundaries of the proposed district shall be described by metes and bounds, streets or other sufficiently specific description.

4. The plans and specifications for the district shall be filed with the clerk, as applicable, and shall be open for public inspection. Such clerk shall thereupon, at the direction of the governing body, publish notice that the governing body will conduct a hearing to consider the proposed district. Such notice shall be published in a newspaper of general circulation at least twice not more than thirty days and not less than seven days before the hearing and shall state the name for the district, the date, time and place of such hearing, the boundaries of the district, and that written or oral objections will be considered at the hearing.

5. If the governing body, following the hearing, decides to establish the proposed district, it shall adopt an order or ordinance to that effect. The order or ordinance shall contain the following:

(1) The name of the district;

(2) A statement that a tourism community enhancement district has been established; and

(3) The creation of a board of directors and enumeration of its duties and responsibilities, as provided by section [67.1956](#).

(L. 2001 S.B. 323 & 230)

Board of directors, members, terms, duties.

[67.1956](#). 1. In each tourism community enhancement district established pursuant to section [67.1953](#), there shall be a board of directors to consist of seven members. Three members shall be selected by the governing body of the city, town or village located within the district that collected the largest amount of retail sales tax within the district in the year preceding the establishment of the district. Two members shall be selected by the governing body of the city, town or village, located within the district, that collected the second largest amount of retail sales tax within the district in the year preceding the establishment of the district, if such a city, town or village exists in the district. If no such city, town or village exists in the district then two additional members shall be selected by the governing body of the city, town, or village located within the district that collected the largest amount of retail sales tax within the district in the year preceding the establishment of the district. One member shall be selected by the governing body of the county located within the district that collected the largest amount of retail sales tax within the district in the

year preceding the establishment of the district. One member shall be selected by the governing body of the county located within the district that collected the second largest amount of retail sales tax within the district in the year preceding the establishment of the district.

2. Of the members first selected, the three members selected by the city, town or village located within the district that collected the largest amount of retail sales tax within the district in the year preceding the establishment of the district shall be selected for a term of three years, the two members selected by the city, town, or village located within the district that collected the second largest amount of retail sales tax within the district in the year preceding the establishment of the district shall be selected for a term of two years, and the remaining members shall be selected for a term of one year. Thereafter, each member selected shall serve a three-year term. Except in any city of the fourth classification with more than two thousand nine hundred but fewer than three thousand inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants, every member shall be either a resident of the district, own real property within the district, be employed by a business within the district, or operate a business within the district. All members shall serve without compensation. The board shall elect its own treasurer, secretary and such other officers as it deems necessary and expedient, and it may make such rules, regulations, and bylaws to carry out its duties pursuant to sections [67.1950](#) to [67.1977](#).

3. Any vacancy within the board shall be filled in the same manner as the person who vacated the position was selected within sixty days of the vacancy occurring, with the new person serving the remainder of the term of the person who vacated the position. In the event that a person is not so selected within sixty days of the vacancy occurring, the remaining members of the board shall select a person to serve the remainder of the term of the person who vacated the position.

4. If a tourism community enhancement district is already in existence on August 28, 2005, the one additional board member shall be appointed by the governing body of the city, town, or village located within the district that collected the largest amount of retail sales tax within the district in the year preceding the establishment of the district for a one-year term and the other additional board member shall be appointed by the governing body of the county located within the district that collected the second largest amount of retail sales tax within the district in the year preceding the establishment of the district for a two-year term, thereafter all board members shall serve three-year terms. The existing board members shall serve out their terms with the provisions of this section controlling the appointment of successor board members, with first and second existing board positions to expire to be appointed by the governing body of the city, town, or village located within the district that collected the largest amount of retail sales tax within the district in the year preceding the establishment of the district, the third and fourth existing board positions to expire to be appointed by the governing body of the city, town, or village located within the district that collected the second largest amount of retail sales tax within the district in the year preceding the establishment of the district and the fifth existing board position to expire to be appointed by the governing body of the county located within the district that collected the largest amount of retail sales tax within the district in the year preceding the establishment of the district.

5. The board, on behalf of the district, may:

(1) Cooperate with public agencies and with any industry or business in the implementation of any project;

(2) Enter into any agreement with any public agency, person, firm, or corporation to implement any of the provisions of sections [67.1950](#) to [67.1977](#);

(3) Contract and be contracted with, and sue and be sued; and

(4) Accept gifts, grants, loans, or contributions from the United States of America, the state, any political subdivision, foundation, other public or private agency, individual, partnership or corporation on behalf of the tourism enhancement district community.

(L. 2001 S.B. 323 & 230, A.L. 2005 H.B. 186 merged with H.B. 515, A.L. 2011 H.B. 161)

Modification of requirements by vote of the district.

[67.1958](#). A tourism community enhancement district may modify the requirements of sections [67.1956](#) and [67.1968](#) by an affirmative vote of the qualified voters of such district provided any such modifications are placed upon and approved by the qualified voters on the same ballot as the sales tax provided in section [67.1959](#).

(L. 2002 H.B. 1041)

Sales tax imposed, when--submitted to voters, ballot language.

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

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

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

☐ 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 proposal by the qualified voters of the proposed district voting thereon are in favor of the proposal, then the order shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If the

proposal receives less than the required majority, then the board shall have no power to impose the sales tax authorized pursuant to this section unless and until the board shall again have submitted another proposal to authorize the board to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district.

(L. 2001 S.B. 323 & 230, A.L. 2005 H.B. 186 merged with H.B. 515)

Special trust fund created.

67.1962. 1. All revenue received by a district from the tax authorized pursuant to the provisions of section 67.1959 shall be deposited in a special trust fund, and be used solely for the purposes specified in the proposal submitted pursuant to subsection 1 of section 67.1959 for so long as the tax shall remain in effect.

2. All sales taxes collected by the director of revenue pursuant to section 67.1959 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 "Tourism Community Enhancement District Sales Tax Trust Fund". The moneys in the tourism community enhancement 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 which was 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, city, town or village 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 board which levied the tax; such funds shall be deposited with the board treasurer of each such district.

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credit any district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such district. If any district abolishes the tax, the district 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 district, the director of revenue shall remit the balance in the account to the district and close the account of that district. The director of revenue shall notify each district of each instance of any amount refunded or any check redeemed from receipts due the district.

4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to section 67.1959.

(L. 2001 S.B. 323 & 230)

County collector to collect tax at discretion of the board--rules.

[67.1965](#). Notwithstanding the provisions of section [67.1962](#), if the board chooses, on and after the effective date of any tax authorized pursuant to section [67.1959](#), the board may enter into an agreement with either the county collector of the county where the majority of the area of the district is situated for the purpose of collecting the tax or the city collector of the largest city existing at the inception of the district. The tax to be collected by the county or city collector shall be remitted to the board of the district not later than thirty days following the end of any calendar quarter. The governing body of the county or city shall adopt rules and regulations for the collection and administration of the tax. The county or city collector shall retain on behalf of the county or city one percent for cost of collection.

(L. 2001 S.B. 323 & 230)

Expenditure of sales tax revenue, conditions.

[67.1968](#). Expenditures may be made from the tourism community enhancement district sales tax trust fund or moneys collected pursuant to section [67.1965](#) for any purposes authorized pursuant to subsection 1 of section [67.1959](#), provided as follows:

(1) One percent of the revenues collected from the tax authorized by this section may be held in reserve and used by the board for the reimbursement of or for lawful and reasonable administrative expenses involved with the board's fulfillment of their statutory duties including, but not limited to, insurance, election costs, legal, accounting, and audit fees, administrative services and travel. If such reasonable expenses, plus a reasonable reserve, exceed the revenues provided in this subdivision, then the additional revenues necessary for such reasonable expenses shall come from the revenues provided in subdivision (2) of this section. If such reasonable expenses, plus a reasonable reserve, do not exceed the revenues provided in this subdivision, the board may use the excess funds in the same manner as the revenues provided in subdivision (2) of this section;

(2) Ninety-eight percent of the revenues collected from the tax authorized by this section shall be used by the board for marketing, advertising, and promotion of tourism, the administration thereof, and a reasonable reserve. The district shall enter into an agreement with an organization or organizations to conduct and administer functions such as public relations, sales, and marketing of tourism on behalf of the district to enhance the economic health of the district. Such marketing, advertising, and promotional activities shall be developed into a comprehensive marketing plan, for the benefit of the district. Up to two percent of the revenues in this subdivision, at the sole discretion of the board, may be distributed among each destination marketing organization, located within each school district or districts within the district based upon the amount of sales tax collected within each school district, for marketing based upon a marketing plan which shall be submitted each year by the destination marketing organizations located within the district, if such marketing plan is approved by the board;

(3) One percent of the revenues collected from the tax authorized by this section may be retained by the Missouri department of revenue or any other entity responsible for the collection of the sales tax.

(L. 2001 S.B. 323 & 230, A.L. 2005 H.B. 186 merged with H.B. 515)

Reduction of liability for entities remitting the sales tax.

67.1971. All entities remitting the sales tax authorized pursuant to section 67.1959 shall have their liability reduced by an amount equal to twenty-five percent of any taxes collected and remitted pursuant to sections 94.802 to 94.805.

(L. 2001 S.B. 323 & 230)

Expansion of district boundaries, procedure.

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

Shall the (unincorporated or incorporated area) of (county, city, town or village) be included in the (name of district) Tourism Community Enhancement District and any sales tax imposed by the (name of district) Tourism Community Enhancement District also be imposed in the (unincorporated or incorporated area) of (county, city, town or village)?

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

(L. 2001 S.B. 323 & 230)

Dissolution and repeal of the tax, procedure.

67.1977. 1. The board, when presented with a petition signed by at least one-third of the registered voters in the district that voted in the last gubernatorial election, calling for an election to

dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposition of the tax was voted. The ballot of submission shall be in substantially the following form:

Shall (name of district) dissolve and repeal the (insert amount) percent tourism community enhancement district sales tax now in effect in the (name of district)?

☐ 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 proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the district's indebtedness incurred pursuant to sections [67.1950](#) to [67.1962](#), whichever occurs later.

2. No dissolution of such tourism community enhancement district shall invalidate or affect any right accruing to such tourism community enhancement district or to any person or invalidate or affect any contract entered into or imposed on such tourism community enhancement district.

3. Whenever the board of directors dissolves any such tourism community enhancement district, the governing body of the city with the largest population at inception of the district shall appoint a person to act as trustee for the district so dissolved, and such trustee, before entering upon the discharge of his duties, shall take and subscribe an oath that he will faithfully discharge the duties of his office, and shall give bond with sufficient security to be approved by the governing body of the city, to the use of such dissolved tourism community enhancement district, conditioned for the faithful discharge of this duty. The trustee may prosecute and defend to final judgment all suits instituted by or against the district, collect all moneys due the district, liquidate all lawful demands against the district, and for that purpose shall sell any property belonging to such district, or so much thereof as may be necessary, and generally to do all acts requisite to bring to a speedy close all the affairs of the district.

4. When the trustee has closed the affairs of the tourism community enhancement district, and has paid all debts due by such district, he shall pay over to the treasurer of the school district, or school districts within the district, all money remaining in his hands, based upon the amount of sales taxes collected in each school district in the prior calendar year, and take receipts therefor, and deliver to the governing body of the city with the largest population at inception of the district, all books, papers, records and deeds belonging to the dissolved district. These revenues shall not be used in any manner with respect to the calculation of the state school aid pursuant to chapter 163.

(L. 2001 S.B. 323 & 230)

Annual audit required.

67.1978. The board of directors shall have an annual audit performed by a certified professional accountant or accounting firm. The board of directors shall provide a copy of the annual audit to the governing bodies within the district.

(L. 2001 S.B. 323 & 230)

Removal of board members.

67.1979. Members of the board of directors may be removed by a majority vote of the appointing governing body.

(L. 2001 S.B. 323 & 230, A.L. 2005 H.B. 186 merged with H.B. 515)

Creation of an exhibition center and recreational facility district, petition, hearing, ballot form-- board of trustees, powers--trustfund created--sales tax authorization, procedure--dissolution of district (Buchanan, Caldwell, Camden, Clinton, Cole, Daviess, DeKalb, Greene, Jefferson, Miller, Morgan, Newton, and Wright counties).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) The name of the proposed district.

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

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

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

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

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

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

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

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

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

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

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

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

(3) The name of the district;

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

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

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

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

☐ 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 in the portion of any county that is part of the proposed district favor the proposal, then the sales tax shall become effective in that portion of the county that is part of the proposed district on the first day of the first calendar quarter immediately following the election. If a majority of the votes cast in the portion of a county that is a part of the proposed district oppose the proposal, then that portion of such county shall not impose the sales tax authorized in this section until after the county governing body has submitted another such sales tax proposal and the proposal is approved by a majority of the qualified voters voting thereon. However, if a sales tax

proposal is not approved, the governing body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than twelve months from the date of the last proposal submitted pursuant to this section. If the qualified voters in two or more counties that have contiguous districts approve the sales tax proposal, the districts shall combine to become one district.

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

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

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

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

(1) To have and use a corporate seal;

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

(3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation interest rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a single exhibition center and recreational facilities or to assist in such activity. "Recreational facilities" means locations explicitly designated for public use where the primary use of the facility involves participation in hobbies or athletic activities;

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

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

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

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

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

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

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

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

10. There is hereby created the "Exhibition Center and Recreational Facility District Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used

solely for the purposes authorized in this section. Moneys in the trust fund shall be considered nonstate funds pursuant to Section 15, Article IV, Constitution of Missouri. The director of revenue shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected by the director of revenue pursuant to this section on behalf of the district, less one percent for the 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 the trust fund. The director of revenue shall keep accurate records of the amount of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of the officers of each district and the general 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 district. The director of revenue may authorize refunds from the amounts in the trust fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district.

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

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

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

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

13. Once the sales tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing, debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided in this section or more than ten years

after any voter-approved extension thereof shall not cause the extension of the sales tax provided in this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section [30.270](#) or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action at least ninety days before 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 sales 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 sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

14. In the event that the district is dissolved or terminated by any means, the governing bodies of the counties in the district shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing bodies of the counties, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the county treasurer of each county in the district and take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears to the total levy for the district in the previous three years or since the establishment of the district, whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver to the clerk of the governing body of any county in the district all books, papers, records, and deeds belonging to the dissolved district.

(L. 2004 H.B. 795, et al. merged with H.B. 833, A.L. 2010 H.B. 1442 merged with S.B. 644)

Certain counties may have associate circuit judges decide county ordinance violations (Cass and Greene counties).

[67.2010](#). 1. Any county of the first classification with more than eighty-two thousand but less than eighty-two thousand one hundred inhabitants and any county of the first classification with more than two hundred sixty thousand but fewer than three hundred thousand inhabitants may elect to have the violations of county ordinances adopted pursuant to the authority provided by statute heard and determined by an associate circuit judge of the circuit in which the county is located; provided, however, if such election is made, all violations of that county's ordinances adopted pursuant to statutory authority shall be heard and determined before an associate circuit judge or judges. Nothing in this subsection shall preclude the transfer or assignment of another judge to hear and determine a case or class of cases when otherwise authorized by provisions of the constitution, law, or court rule.

2. If a county elects to have the violations of its county ordinances heard and determined by an associate circuit judge, the associate circuit judge or judges shall commence hearing and

determining such violations six months after the county notifies the presiding judge of the circuit of its election. With the consent of the presiding judge, the associate circuit judge or judges may commence hearing such violations at an earlier date.

(L. 2003 H.B. 318 merged with S.B. 101, A.L. 2012 S.B. 628)

Retail sales tax for tourism authorized, ballot language--collection and administration of the tax--repeal of sales tax, procedure (city of Weston, Platte County).

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

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

Shall the city of (city's name) impose a citywide sales tax of (insert amount) for the purpose of promoting tourism in 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the first calendar quarter immediately following notification to the director of the department of revenue of the election approving the proposal. If a proposal receives less than the required majority, then the governing authority of the city shall have no power to impose the sales tax unless and until the governing authority of the city has submitted another proposal to authorize the imposition of the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. On and after the effective date of any tax authorized in 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 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.

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

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

Shall (insert name of city) repeal the sales tax of (insert rate of percent) percent for tourism purposes now in effect in (insert name of 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 proposal are in favor of repeal, that repeal shall become 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.

(3) The governing authority of a city repealing a tax pursuant to this section shall notify the director of revenue of the action at least forty-five days before the effective date of the repeal and the director of revenue may order retention in any trust fund created in the state treasury associated with the tax, for a period of one year, of two percent of the amount collected after receipt of such notice to cover 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 repeal of the tax in the city, the director of revenue shall remit the balance in the trust fund to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

6. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to this section.

(L. 2003 H.B. 600)

Effective 7-01-03

Sales tax authorized--ballot language--revenue, use of moneys--repeal of tax, ballot language.

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

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

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

☐ 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 in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the

question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of the department of revenue on behalf of any county, 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 "Women's and Children's Shelter Sales Tax 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 county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special 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.

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

5. All applicable provisions in sections [144.010](#) to [144.525](#), governing the state sales tax, and section [32.057](#), the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections [144.010](#) to [144.525](#) are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections [144.010](#) to [144.525](#) for the administration and collection of the state sales tax shall satisfy the requirements of this section, 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. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section [32.057](#) and sections [144.010](#) to [144.525](#) are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections [144.010](#) to [144.525](#).

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

7. The governing body of any county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the county. The ballot of submission shall be in substantially the following form:

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

☐ 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 in favor of repeal, that 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.

8. Whenever the governing body of any county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the county 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 county 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 county shall notify the director of the department of revenue of the action at least thirty 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 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 shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

(L. 2007 S.B. 22)

Establishment of a district, where--definitions.

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

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

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

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

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

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

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

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

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

3. As used in sections [67.2500](#) to [67.2530](#), the following terms mean:

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

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

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

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

(L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155, A.L. 2007 H.B. 205 merged with H.B. 795 merged with S.B. 22 merged with S.B. 81, A.L. 2012 H.B. 1504)

Purpose of district--name--size--subdistricts permitted--procedure for establishment of a district.

[67.250](#)5. 1. A district may be created to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, infrastructure, transportation projects, and related facilities in the district.

2. A district is a political subdivision of the state.

3. The name of a district shall consist of a name chosen by the original petitioners, preceding the words "theater, cultural arts, and entertainment district".

4. The district shall include a minimum of twenty-five contiguous acres.

5. Subdistricts shall be formed for the purpose of voting upon proposals for the creation of the district or subsequent proposed subdistrict, voting upon the question of imposing a proposed sales tax, and for representation on the board of directors, and for no other purpose.

6. Whenever the creation of a district is desired, one or more registered voters from each subdistrict of the proposed district, or one or more property owners who collectively own one or more parcels of real estate comprising at least a majority of the land situated in the proposed subdistricts within the proposed district, may file a petition requesting the creation of a district with the governing body of the city, town, or village within which the proposed district is to be established. The petition shall contain the following information:

(1) The name, address, and phone number of each petitioner and the location of the real property owned by the petitioner;

(2) The name of the proposed district;

(3) A legal description of the proposed district, including a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least five, but not more than fifteen, subdistricts that shall contain, or are projected to contain upon full development of the subdistricts, approximately equal populations;

(4) A statement indicating the number of directors to serve on the board, which shall be not less than five or more than fifteen;

(5) A request that the district be established;

(6) A general description of the activities that are planned for the district;

(7) A proposal for a sales tax to fund the district initially, pursuant to the authority granted in sections [67.250](#) to [67.253](#), together with a request that the imposition of the sales tax be submitted to the qualified voters within the district;

(8) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;

(9) A request that the question of the establishment of the district be submitted to the qualified voters of the district;

(10) A signed statement that the petitioners are authorized to submit the petition to the governing body; and

(11) Any other items the petitioners deem appropriate.

7. Upon the filing and approval of a petition pursuant to this section, the governing body of any city, town, or village described in this section shall pass a resolution containing the following information:

(1) A description of the boundaries of the proposed district and each subdistrict;

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

(3) The time frame and manner for the filing of protests;

(4) The proposed sales tax rate to be voted upon within the subdistricts of the proposed district;

(5) The proposed uses for the revenue to be generated by the new sales tax; and

(6) Such other matters as the governing body may deem appropriate.

8. Prior to the governing body certifying the question of the district's creation and imposing a sales tax for approval by the qualified electors, a hearing shall be held as provided by this subsection. The governing body of the municipality approving a resolution as set forth in subsection 7 of this section shall:

(1) Publish notice of the hearing, which shall include the information contained in the resolution cited in subsection 7 of this section, on two separate occasions in at least one newspaper of general circulation in the county where the proposed district is located, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing;

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

(3) Consider all protests, which determinations shall be final.

The costs of printing and publication of the notice shall be paid by the petitioners. If the district is organized pursuant to sections [67.2500](#) to [67.2530](#), the petitioners may be reimbursed for such costs out of the revenues received by the district.

9. Following the hearing, the governing body of any city, town, or village within which the proposed district will be located may order an election on the questions of the district creation and sales tax funding for voter approval and certify the questions to the municipal clerk. The election order shall include the date on which the ballots will be mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the issuance of the order. The election regarding the

incorporation of the district and the imposing of the sales tax shall follow the procedure set forth in section [67.2520](#), and shall be held pursuant to the order and certification by the governing body. Only those subdistricts approving the question of creating the district and imposing the sales tax shall become part of the district.

10. If the results of the election conducted in accordance with section [67.2520](#) show that a majority of the votes cast were in favor of organizing the district and imposing the sales tax, the governing body may establish the proposed district in those subdistricts approving the question of creating the district and imposing the sales tax by adopting an ordinance to that effect. The ordinance establishing the district shall contain the following:

- (1) The description of the boundaries of the district and each subdistrict;
- (2) A statement that a theater, cultural arts, and entertainment district has been established;
- (3) A declaration that the district is a political subdivision of the state;
- (4) The name of the district;
- (5) The date on which the sales tax election in the subdistricts was held, and the result of the election;
- (6) The uses for any revenue generated by a sales tax imposed pursuant to this section;
- (7) A certification to the newly created district of the election results, including the election concerning the sales tax; and
- (8) Such other matters as the governing body deems appropriate.

11. Any subdistrict that does not approve the creation of the district and imposing the sales tax shall not be a part of the district and the sales tax shall not be imposed until after the district board of directors has submitted another proposal for the inclusion of the area into the district and such proposal and the sales tax proposal are approved by a majority of the qualified voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in accordance with section [67.2520](#); provided, however, that the district board of directors may place the question of the inclusion of a subdistrict within a district and the question of imposing a sales tax before the voters of a proposed subdistrict, and the municipal clerk, or circuit clerk if the district is formed by the circuit court, shall conduct the election. In subsequent elections, the election judges shall certify the election results to the district board of directors.

(L. 2004 H.B. 795, et al. merged with S.B. 1155 and L. 2004 H.B. 833 merged with S.B. 732, A.L. 2007 H.B. 205 merged with H.B. 795 merged with S.B. 22 merged with S.B. 81)

Alternative procedure for establishment of a district.

[67.2510](#). As a complete alternative to the procedure establishing a district set forth in section [67.2505](#), a theater, cultural arts, and entertainment district may be established in the manner provided in section [67.2515](#) by a circuit court with jurisdiction over any county, city, town, or village

that has adopted transect-based zoning under chapter 89, any county described in this section, or any city, town, or village that is within such counties:

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

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

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

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

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

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

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

(L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155, A.L. 2007 H.B. 205 merged with H.B. 795 merged with S.B. 22 merged with S.B. 81, A.L. 2012 H.B. 1504)

Petition, contents, notice--hearing--district declared organized,when.

67.2515. 1. Whenever the creation of a theater, cultural arts, and entertainment district is desired, one or more registered voters from each subdistrict of the proposed district, or if there are no registered voters in a subdistrict, one or more property owners who collectively own one or more parcels of real estate comprising at least a majority of the land situated in the proposed subdistricts within the proposed district may file a petition with the circuit court requesting the creation of a theater, cultural arts, and entertainment district. The petition shall contain the following information:

(1) The name, address, and phone number of each petitioner and the location of the real property owned by the petitioner;

(2) The name of the proposed district;

(3) A legal description of the proposed district, including a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least five, but not more than fifteen, subdistricts that shall contain, or are projected to contain upon full development of the subdistricts, approximately equal populations;

(4) A statement indicating the number of directors to serve on the board, which shall be not less than five or more than fifteen;

- (5) A request that the district be established;
- (6) A general description of the activities that are planned for the district;
- (7) A proposal for a sales tax to fund the district initially, pursuant to the authority granted in sections [67.2500](#) to [67.2530](#), together with a request that the imposing of the sales tax be submitted to the qualified voters within the district;
- (8) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;
- (9) A request that the question of the establishment of the district be submitted to the qualified voters of the district;
- (10) A signed statement that the petitioners are authorized to submit the petition to the circuit court; and
- (11) Any other items the petitioners deem appropriate.

2. The circuit clerk of the county in which the petition is filed pursuant to this section shall present the petition to the judge, who shall thereupon set the petition for hearing not less than thirty days nor more than forty days after the filing. The judge shall cause publication of the notice of the hearing on two separate occasions in at least one newspaper of general circulation in the county where the proposed district is located, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing. The notice shall recite the following information:

- (1) A description of the boundaries of the proposed district and each subdistrict;
- (2) The time and place of a hearing to be held to consider establishment of the proposed district;
- (3) The time frame and manner for the filing of the petitions or answers in the case;
- (4) The proposed sales tax rate to be voted on within the subdistricts of the proposed district;
- (5) The proposed uses for the revenue generated by the new sales tax; and
- (6) Such other matters as the circuit court may deem appropriate.

The costs of printing and publication of the notice shall be paid by the petitioners. If the district is organized pursuant to sections [67.2500](#) to [67.2530](#), the petitioners may be reimbursed for such costs out of the revenues received by the district.

3. Any registered voter or owner of real property within the proposed district may join in or file a petition supporting or answer opposing the creation of the district and seeking a judgment respecting these same issues; provided, however, that all pleadings must be filed with the court no later than five days before the case is heard.

4. The court shall hear the case without a jury. If the court determines the petition is defective or the proposed district or its plan of operation is unconstitutional, it shall enter its judgment to that

effect and shall refuse to incorporate the district as requested in the pleadings. If the court determines the petition is not legally defective and the proposed district and plan of operation are not unconstitutional, the court shall order an election on the questions of the district creation and sales tax funding for voter approval and certify the questions to the circuit clerk. The election order shall include the date on which the ballots will be mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the issuance of the order. The election regarding the incorporation of the district and * imposing the sales tax shall follow the procedure set forth in section [67.2520](#), and shall be held pursuant to the order and certification by the circuit judge. Only those subdistricts approving the question of creating the district and imposing the sales tax shall become part of the district.

5. If the results of the election conducted in accordance with section [67.2520](#) show that a majority of the votes cast were in favor of organizing the district and imposing the sales tax, the circuit judge shall establish the proposed district in those subdistricts approving the question of creating the district and imposing the sales tax by issuing an order to that effect. The court shall determine and declare the district organized and incorporated and issue an order that includes the following:

- (1) The description of the boundaries of the district and each subdistrict;
- (2) A statement that a theater, cultural arts, and entertainment district has been established;
- (3) A declaration that the district is a political subdivision of the state;
- (4) The name of the district;
- (5) The date on which the sales tax election in the subdistricts was held, and the result of the election;
- (6) The uses for any revenue generated by a sales tax imposed pursuant to this section;
- (7) A certification to the newly created district of the election results, including the election concerning the sales tax; and
- (8) Such other matters as the circuit court deems appropriate.

6. Any subdistrict that does not approve the creation of the district and imposing the sales tax shall not be a part of the district and the sales tax shall not be imposed until after the district board of directors has submitted another proposal for the inclusion of the area into the district and such proposal and the sales tax proposal are approved by a majority of the qualified voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in accordance with section [67.2520](#); provided, however, that the district board of directors may place the question of the inclusion of a subdistrict within a district and the question of imposing a sales tax in the proposed subdistrict before the voters of a proposed subdistrict, and the circuit clerk shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors.

7. Any party having filed a petition or answer to a petition may appeal the circuit court's order or judgment in the same manner as provided for other appeals. Any order either refusing to incorporate the district or incorporating the district shall be a final judgment for purposes of appeal.

(L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155)

*Word "the" appears in original rolls.

Election conducted, when--sales tax vote, amount--ballot form.

[67.2520](#). 1. If a governing body or circuit court judge has certified the question regarding the district creation and sales tax funding for voter approval, the municipal clerk in which the district is located, or the circuit clerk if the order and certification has been by a circuit judge, shall conduct the election. The questions shall be submitted to the qualified voters of each subdistrict within the district boundaries who have filed an application pursuant to this section. The municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall publish notice of the election in at least one newspaper of general circulation in the county where the proposed district is located, with the publication to occur not more than fifteen days but not less than ten days before the date when applications for ballots will be accepted. The notice shall include a description of the district boundaries, the time frame and manner of applying for a ballot, the questions to be voted upon, and where and when applications for ballots will be accepted. The municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall also send a notice of the election to all registered voters in the proposed district, which shall include the information in the published notice. The costs of printing and publication of the notice, and mailing of the notices to registered voters, shall be paid by the petitioners. If the district is organized pursuant to sections [67.2500](#) to [67.2530](#), the petitioners may be reimbursed for such costs out of the revenues received by the district.

2. For elections held in subdistricts pursuant to this section, if all the owners of property in a subdistrict joined in the petition for formation of the district, such owners may cast their ballot by unanimous petition approving any measure submitted to them as subdistrict voters pursuant to this section. Each owner shall receive one vote per acre owned. Fractional votes shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court clerk if the district is being formed by the circuit court, who shall verify the authenticity of all signatures thereon. The filing of a unanimous petition shall constitute an election in the subdistrict under this section and the results of said election shall be entered pursuant to this section.

3. The sales tax shall be not more than one-half of one percent on all retail sales within the district, which are subject to taxation pursuant to section [67.2530](#), to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district.

4. Application for a ballot shall be made as provided in this subsection:

(1) Persons entitled to apply for a ballot in an election shall be:

(a) A resident registered voter of the district; or

(b) If there are no registered voters in a subdistrict, a person, including a corporation or other entity, which owns real property within the subdistrict. Each voter which is not an individual shall determine how to cast its vote as provided for in its articles of incorporation, articles of organization, articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the voter. Each property owner shall receive one vote;

(2) Only persons entitled to apply for a ballot in elections pursuant to this subsection shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk if the district is formed by the circuit court. Each person applying shall provide:

- (a) Such person's name, address, mailing address, and phone number;
- (b) An authorized signature; and
- (c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:
 - a. For resident individuals, proof of registration from the election authority;
 - b. For owners of real property, a tax receipt or deed or other document which evidences an equitable ownership, and identifies the real property by location;

(3) Applications for ballot applications shall be made not later than the fourth Tuesday before the ballots are mailed to qualified electors. The ballot of submission shall be in substantially the following form:

Shall there be organized in (here specifically describe the proposed district boundaries), within the state of Missouri, a district, to be known as the "..... Theater, Cultural Arts, and Entertainment District" for the purpose of funding, promoting, and providing educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and funding, promoting, planning, designing, constructing, improving, maintaining, and operating public improvements, transportation projects, and related facilities in the district?

☐ 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".

Shall the (name of district) impose a sales tax of (insert rate) to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district?

☐ 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";

(4) Not sooner than the fourth Tuesday after the deadline for applying for ballots, the municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall mail a ballot to each qualified voter who applied for a ballot pursuant to this subsection along with a return addressed envelope directed to the municipal clerk or the circuit clerk's office, with a sworn affidavit on the reverse side of such envelope for the voter's signature. Such affidavit shall be in the following form:

"I hereby declare under penalties of perjury that I am qualified to vote, or to affix my authorized signature in the name of an entity which is entitled to vote, in this election. Authorized signature Printed name of voter Signature of notary or other officer authorized to administer oaths. Mailing address of voter (if different) Subscribed and sworn to before me this day of, 20..";

(5) Each qualified voter shall have one vote, except as provided for in this section. Each voted ballot shall be signed with the authorized signature as provided for in this subsection;

(6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall transmit all voted ballots to a team* of judges of not less than four, with an equal number from each of the two major political parties. The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled by the county election authority. Upon receipt of the voted ballots the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election judges shall be final and shall be immediately transmitted to the governing body of the city, town, or village for further action, or the circuit judge for further action if the district is being formed by the circuit court. Any voter who applied for such election may contest the result in the same manner as provided in chapter 115.

(L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155)

*Word "beam" appears in original rolls of H.B. 833 and S.B. 732, 2004.

Board of directors, qualifications--subdivision of district,how--powers and duties of the board.

67.2525. 1. Each member of the board of directors shall have the following qualifications:

(1) As to those subdistricts in which there are registered voters, a resident registered voter in the subdistrict that he or she represents, or be a property owner or, as to those subdistricts in which there are not registered voters who are residents, a property owner or representative of a property owner in the subdistrict he or she represents;

(2) Be at least twenty-one years of age and a registered voter in the district.

2. The district shall be subdivided into at least five but not more than fifteen subdistricts, which shall be represented by one representative on the district board of directors. All board members shall have terms of four years, including the initial board of directors. All members shall take office upon being appointed and shall remain in office until a successor is appointed by the mayor or chairman

of the municipality in which the district is located, or elected by the property owners in those subdistricts without registered voters.

3. For those subdistricts which contain one or more registered voters, the mayor or chairman of the city, town, or village shall, with the consent of the governing body, appoint a registered voter residing in the subdistrict to the board of directors.

4. For those subdistricts which contain no registered voters, the property owners who collectively own one or more parcels of real estate comprising more than half of the land situated in each subdistrict shall meet and shall elect a representative to serve upon the board of directors. The clerk of the city, town, or village in which the petition was filed shall, unless waived in writing by all property owners in the subdistrict, give notice by causing publication to be made once a week for two consecutive weeks in a newspaper of general circulation in the county, the last publication of which shall be at least ten days before the day of the meeting required by this section, to call a meeting of the owners of real property within the subdistrict at a day and hour specified in a public place in the city, town, or village in which the petition was filed for the purpose of electing members of the board of directors.

5. The property owners, when assembled, shall organize by the election of a temporary chairman and secretary of the meeting who shall conduct the election. An election shall be conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the election, each acre of real property within the subdistrict shall represent one share, and each owner, including corporations and other entities, may have one vote in person or for every acre of real property owned by such person within the subdistrict. Each voter which is not an individual shall determine how to cast its vote as provided for in its articles of incorporation, articles of organization, articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary chairman and secretary to the municipal clerk if the district is established by a municipality described in this section, or to the circuit clerk if the district is established by a circuit court.

6. Successor boards shall be appointed or elected, depending upon the presence or absence of resident registered voters, by the mayor or chairman of a city, town, or village described in this section, or the property owners as set forth above; provided, however, that elections held by the property owners after the initial board is elected shall be certified to the municipal clerk of the city, town, or village where the district is located and the board of directors of the district.

7. Should a vacancy occur on the board of directors, the mayor or chairman of the city, town, or village if there are registered voters within the subdistrict, or a majority of the owners of real property in a subdistrict if there are not registered voters in the subdistrict, shall have the authority to appoint or elect, as set forth in this section, an interim director to complete any unexpired term of a director caused by resignation or disqualification.

8. The board shall possess and exercise all of the district's legislative and executive powers, including:

(1) The power to fund, promote and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities within the district;

(2) The power to accept and disburse tax or other revenue collected in the district; and

(3) The power to receive property by gift or otherwise.

9. Within thirty days after the selection of the initial directors, the board shall meet. At its first meeting and annually thereafter the board shall elect a chairman from its members.

10. The board shall appoint an executive director, district secretary, treasurer, and such other officers or employees as it deems necessary.

11. At the first meeting, the board, by resolution, shall define the first and subsequent fiscal years of the district, and shall adopt a corporate seal.

12. A simple majority of the board shall constitute a quorum. If a quorum exists, a majority of those voting shall have the authority to act in the name of the board, and approve any board resolution.

13. At the first meeting, the board, by resolution, shall receive the certification of the election regarding the sales tax, and may impose the sales tax in all subdistricts approving the imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become effective on the first day of the first calendar quarter immediately following the action by the district board of directors imposing the tax.

14. Each director shall devote such time to the duties of the office as the faithful discharge thereof * may require and be reimbursed for his or her actual expenditures in the performance of his or her duties on behalf of the district. Directors may be compensated, but such compensation shall not exceed one hundred dollars per month.

15. In addition to all other powers granted by sections [67.2500](#) to [67.2530](#), the district shall have the following general powers:

(1) To sue and be sued in its own name, and to receive service of process, which shall be served upon the district secretary;

(2) To fix compensation of its employees and contractors;

(3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation, interest rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a district facility or to assist in such activity;

(4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage, and encumber real and personal property in furtherance of district purposes;

(5) To collect and disburse funds for its activities;

(6) To collect taxes and other revenues;

(7) To borrow money and incur indebtedness and evidence the same by certificates, notes, bonds, debentures, or refunding of any such obligations for the purpose of paying all or any part of the cost of land, construction, development, or equipping of any facilities or operations of the district;

(8) To own or lease real or personal property for use in connection with the exercise of powers pursuant to this subsection;

(9) To provide for the election or appointment of officers, including a chairman, treasurer, and secretary. Officers shall not be required to be residents of the district, and one officer may hold more than one office;

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

(11) To enter into entertainment contracts binding the district and artists, agencies, or performers, management contracts, contracts relating to the booking of entertainment and the sale of tickets, and all other contracts which relate to the purposes of the district;

(12) To contract with a local government, a corporation, partnership, or individual regarding funding, promotion, planning, designing, constructing, improving, maintaining, or operating a project or to assist in such activity;

(13) To contract for transfer to a city, town, or village such district facilities and improvements free of cost or encumbrance on such terms set forth by contract;

(14) To exercise such other powers necessary or convenient for the district to accomplish its purposes which are not inconsistent with its express powers.

16. A district may at any time authorize or issue notes, bonds, or other obligations for any of its powers or purposes. Such notes, bonds, or other obligations:

(1) Shall be in such amounts as deemed necessary by the district, including costs of issuance thereof;

(2) Shall be payable out of all or any portion of the revenues or other assets of the district;

(3) May be secured by any property of the district which may be pledged, assigned, mortgaged, or otherwise encumbered for payment;

(4) Shall be authorized by resolution of the district, and if issued by the district, shall bear such date or dates, and shall mature at such time or times, but not in excess of forty years, as the resolution shall specify;

(5) Shall be in such denomination, bear interest at such rates, be in such form, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero

coupon bonds, be issued in such manner, be payable in such place or places and subject to redemption as such resolution may provide; and

(6) May be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine.

The provisions of this subsection are applicable to the district notwithstanding the provisions of section [108.170](#).

(L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155)

*Word "and" appears in original rolls.

Refund of district indebtedness, when, how--imposition of a salestax authorized--deposit and use of sales tax revenue--repeal ofsales tax, ballot form.

[67.2530](#). 1. Any note, bond, or other indebtedness of the district may be refunded at any time by the district by issuing refunding bonds in such amount as the district may deem necessary. Such bonds shall be subject to and shall have the benefit of the foregoing provisions regarding notes, bonds, and other obligations. Without limiting the generality of the foregoing, refunding bonds may include amounts necessary to finance any premium, unpaid interest, and costs of issuance in connection with the refunding bonds. Any such refunding may be effected whether the bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the refunding bonds and the application of the proceeds thereof to the payment of the obligations being refunded or the exchange of the refunding bonds for the obligations being refunded with the consent of the holders of the obligations being refunded.

2. Notes, bonds, or other indebtedness of the district shall be exclusively the responsibility of the district payable solely out of the district funds and property and shall not constitute a debt or liability of the state of Missouri or any agency or political subdivision of the state. Any notes, bonds, or other indebtedness of the district shall state on their face that they are not obligations of the state of Missouri or any agency or political subdivision thereof other than the district.

3. Any district may by resolution impose a district sales tax of up to one-half of one percent on all retail sales made in such district that are subject to taxation pursuant to the provisions of sections [144.010](#) to [144.525](#). Upon voter approval, and receiving the necessary certifications from the governing body of the municipality in which the district is located, or from the circuit court if the district was formed by the circuit court, the board of directors shall have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with section [67.2520](#)*. The sales tax shall become effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter immediately following the passage of a resolution by the board of directors imposing the sales tax.

4. In each district in which a sales tax has been imposed in the manner provided by this section, every retailer shall add the tax imposed by the district pursuant to this section to the retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a debt

of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

5. In order to permit sellers required to collect and report the sales tax authorized by this section to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the district may establish appropriate brackets which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets provided in section [144.285](#).

6. All revenue received by a district from the sales tax authorized by this section shall be deposited in a special trust fund and shall be used solely for the purposes of the district. Any funds in such special trust fund which are not needed for the district's current expenditures may be invested by the district board of directors in accordance with applicable laws relating to the investment of other district funds.

7. The sales tax may be imposed at a rate of up to one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the district adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections [144.010](#) to [144.525](#). Any district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the subdistricts approving the sales tax.

8. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in sections [144.010](#) to [144.525](#) and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and returned to and collected by the district.

9. (1) On and after the effective date of any sales tax imposed pursuant to this section, the district shall perform all functions incident to the administration, collection, enforcement, and operation of the tax. The sales tax imposed pursuant to this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the district.

(2) All such sales taxes collected by the district shall be deposited by the district in a special fund to be expended for the purposes authorized in this section. The district shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection of officers of each district and the general public.

(3) The district may contract with the municipality that the district is within for the municipality to collect any revenue received by the district and, after deducting the cost of such collection, but not to exceed one percent of the total amount collected, deposit such revenue in a special trust account. Such revenue and interest may be applied by the municipality to expenses, costs, or debt service of the district at the direction of the district as set forth in a contract between the municipality and the district.

10. (1) All applicable provisions contained in sections [144.010](#) to [144.525](#) governing the state sales tax, sections [32.085](#) and [32.087](#), and section [32.057](#), the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section.

(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 pursuant to the provisions of sections [144.010](#) to [144.525](#) are hereby made applicable to the imposition and collection of the tax imposed by this section.

(3) The same sales tax permit, exemption certificate, and retail certificate required by sections [144.010](#) to [144.525](#) for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the district may prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

(4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made applicable to any taxes collected pursuant to the provisions of this section.

(5) The penalties provided in section [32.057](#) and sections [144.010](#) to [144.525](#) for violation of those sections are hereby made applicable to violations of this section.

(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.

(7) Subsequent to the initial approval by the voters and implementation of a sales tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one percent on retail sales as provided in this subsection. The election shall be conducted in accordance with section [67.2520](#); provided, however, that the district board of directors may place the question of the increase of the sales tax before the voters of the district by resolution, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors. The ballot of submission shall be in substantially the following form:

Shall (name of district) increase the (insert amount) percent district sales tax now in effect to..... (insert amount) in the (name of district)?

☐ 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 proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective December thirty-first of the calendar year in which such increase was approved.

11. (1) There shall not be any election as provided for in this section while the district has any financing or other obligations outstanding.

(2) The board, when presented with a petition signed by at least one-third of the registered voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax was voted. The ballot of submission shall be in substantially the following form:

Shall (name of district) dissolve and repeal the (insert amount) percent district sales tax now in effect in the (name of district)?

☐ 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".

Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with section [67.2520](#); provided, however, that the district board of directors may place the question of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections the election judges shall certify the election results to the district board of directors.

(3) If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the district's indebtedness, whichever occurs later.

12. (1) At such time as the board of directors of the district determines that further operation of the district is not in the best interests of the inhabitants of the district, and that the district should dissolve, the board shall submit for a vote in an election held throughout the district the question of whether the district should be abolished. The question shall be submitted in substantially the following form:

Shall the theater, cultural arts, and entertainment district be abolished?

☐ 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".

(2) The district board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against the district, while the district liabilities exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent, in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to abolish the district to a vote of the entire district, the state auditor shall audit the district to determine the financial status of the district, and whether the district may be abolished pursuant to law. The vote on the abolition of the district shall be conducted by the municipal clerk of the city, town, or village in which the district is located. The procedure shall be the same as in section [67.2520](#), except that the question shall be determined by the qualified voters of the entire district. No individual subdistrict may be abolished, except at such time as the district is abolished.

(3) While the district still exists, it shall continue to accrue all revenues to which it is entitled at law.

(4) Upon receipt by the board of directors of the district of the certification by the city, town, or village in which the district is located that the majority of those voting within the entire district have voted to abolish the district, and if the state auditor has determined that the district's financial condition is such that it may be abolished pursuant to law, then the board of directors of the district shall:

(a) Sell any remaining district real or personal property it wishes, and then transfer the proceeds and any other real or personal property owned by the district to the city, town, or village in which the district is located, including revenues due and owing the district, for its further use and disposition;

(b) Terminate the employment of any remaining district employees, and otherwise conclude its affairs;

(c) At a public meeting of the district, declare by a resolution of the board of directors passed by a majority vote that the district has been abolished effective that date;

(d) Cause copies of that resolution under seal to be filed with the secretary of state and the city, town, or village in which the district is located.

Upon the completion of the final act specified in this subsection, the legal existence of the district shall cease.

(5) The legal existence of the district shall not cease for a period of two years after voter approval of the abolition.

(L. 2004 H.B. 795, et al. merged with H.B. 833 merged with S.B. 732 merged with S.B. 1155)

*Words "of this section" appear here in original rolls of H.B. 795, et al., H.B. 833, and S.B. 732, 2004.

Monitoring of blasting operations permitted (St. Charles County).

[67.2535](#). Any charter county with a population of at least two hundred fifty thousand adjoining a charter county with a population of at least nine hundred thousand may conduct and pay for the

monitoring of blasting operations, whether the blasting operation is located in an unincorporated area of the county or within the limits of a village, town, city, or municipality located within the county.

(L. 2005 S.B. 210)

Definitions.

67.2540. As used in sections 67.2540 to 67.2556, the following terms mean:

(1) "Adult cabaret", a nightclub, bar, restaurant, or similar establishment in which persons regularly appear in a state of nudity, as defined in section 573.500, or seminudity in the performance of their duties;

(2) "Employee", a person who is at least twenty-one years of age and who performs any service on the premises of a sexually oriented business on a full-time, part-time, or contract basis, whether or not the person is denominated an employee, independent contractor, agent, or otherwise, and whether or not said person is paid a salary, wage, or other compensation by the operator of said business. The term employee does not include a person exclusively on the premises for repair or maintenance of the premises or equipment on the premises, or for the delivery of goods to the premises;

(3) "Nudity" or a "state of nudity", the showing of the human male or female genitals, pubic area, vulva, anus, anal cleft or anal cleavage with less than a fully opaque covering, the showing of the female breast with less than a fully opaque covering of any part of the nipple, or the showing of the covered male genitals in a discernibly turgid state;

(4) "Nuisance", any place in or upon which lewdness, assignation, or prostitution is conducted, permitted, continued, or exists, or any place, in or upon which lewd, indecent, lascivious, or obscene films, or films designed to be projected for exhibition, are photographed, manufactured, developed, screened, exhibited, or otherwise prepared or shown, and the personal property and contents used in conducting and maintaining any such place for any such purpose. The provisions of this section shall not affect any newspaper, magazine, or other publication entered as second class matter by the post office department;

(5) "Person", an individual, proprietorship, partnership, corporation, association, or other legal entity;

(6) "Seminude" or in a "seminude condition", a state of dress in which opaque clothing fails to cover the genitals, anus, anal cleft or cleavage, pubic area, vulva, nipple and areola of the female breast below a horizontal line across the top of the areola at its highest point. Seminudity shall include the entire lower portion of the female breast, but shall not include any portion of the cleavage of the human female breast exhibited by wearing apparel provided the areola is not exposed in whole or part;

(7) "Sexually oriented business", an adult cabaret or any business which offers its patrons goods of which a substantial or significant portion are sexually oriented material. It shall be presumed that a business that derives thirty percent or less of its revenue from sexually oriented

materials is presumed not to be a sexually oriented business. No building, premises, structure, or other facility that contains any sexually oriented business shall contain any other kind of sexually oriented business;

(8) "Sexually oriented materials", any pictorial or three-dimensional material, or film, motion picture, DVD, video cassette, or similar photographic reproduction, that depicts nudity, sexual conduct, sexual excitement, or sadomasochistic abuse, as defined in section [573.010](#);

(9) "Specified criminal activity" includes the following offenses:

(a) Prostitution or promotion of prostitution; dissemination of obscenity; sale, distribution, or display of harmful material to a minor; sexual performance by a child; possession or distribution of child pornography; public lewdness; indecent exposure; indecency with a child; engaging in organized criminal activity; sexual assault; molestation of a child; gambling prohibited under Missouri law; or distribution of a controlled substance; or any similar offenses described in this subdivision under the criminal or penal code of other states or countries;

(b) For which:

a. Less than two years have elapsed since the date of conviction or the date of release from confinement imposed for the conviction, whichever is the later date, if the conviction is of a misdemeanor offense;

b. Less than five years have elapsed since the date of conviction or the date of release from confinement for the conviction, whichever is the later date, if the conviction is of a felony offense; or

c. Less than five years have elapsed since the date of the last conviction or the date of release from confinement for the last conviction, whichever is the later date, if the convictions are of two or more misdemeanor offenses or combination of misdemeanor offenses occurring within any twenty-four-month period;

(c) The fact that a conviction is being appealed shall not prevent a sexually oriented business from being considered a nuisance and closed under section [67.2546](#);

(10) "Specified sexual activities" includes the following acts:

(a) The fondling or other erotic touching of human genitals, pubic region, buttocks, anus, or female breasts;

(b) Sex acts, actual or simulated, including intercourse, oral copulation, masturbation, or sodomy; or

(c) Excretory functions as part of or in connection with any of the activities set forth in this subdivision.

(L. 2005 H.B. 972)

(2006) Addition of sections [67.2540](#) to [67.2552](#) regulating adult entertainment to bill relating to alcohol-related traffic offenses violated Article III, section 21 prohibition against amending a bill to change its original purpose. Missouri Association of Club Executives, Inc. v. State, 208 S.W.3d 885 (Mo.banc).

Restrictions, prohibitions--violation, penalty.

[67.2546](#). 1. A person who operates or causes to be operated a sexually oriented business shall be prohibited from exhibiting in a viewing room on the premises a film, video cassette, DVD, or other video reproduction that depicts specified sexual activities unless the viewing room is visible from a continuous main aisle in the sexually oriented business and such viewing room is not obscured by any curtain, door, wall, or other enclosure. No viewing room shall be occupied by more than one individual at a time and there shall be no aperture between viewing rooms which is designed or constructed to facilitate sexual activity between persons in different rooms.

2. If a sexually oriented business allows specified criminal activity or specified sexual activity on its premises or otherwise fails to comply with the provisions of subsection 1 of this section, it shall be considered a nuisance as defined by section [67.2540](#), and shall be closed pursuant to section [567.080](#).

3. A person violating the provisions of subsection 1 of this section is guilty of a class A misdemeanor.

(L. 2005 H.B. 972)

(2006) Addition of sections [67.2540](#) to [67.2552](#) regulating adult entertainment to bill relating to alcohol-related traffic offenses violated Article III, section 21 prohibition against amending a bill to change its original purpose. Missouri Association of Club Executives, Inc. v. State, 208 S.W.3d 885 (Mo.banc).

Prohibited acts, penalties--public policy interest to beprotected.

[67.2552](#). 1. It shall be a class A misdemeanor for a person, in a sexually oriented business, to knowingly and intentionally appear in a state of nudity or depict, simulate, or perform specified sexual activities.

2. It shall be a class A misdemeanor for a person to appear knowingly or intentionally in a sexually oriented business in a seminude condition unless the person is an employee who, while seminude, shall be at least ten feet from any patron or customer and on a stage at least two feet from the floor and behind a railing no less than twenty-four inches in height.

3. It shall be a class A misdemeanor for an employee, while seminude, to touch a customer or the clothing of a customer.

4. It shall be a class A misdemeanor if a person knowingly allows on the premises of a sexually oriented business a person under the age of twenty-one years, except for a person exclusively on the premises for repair or maintenance of the premises or equipment on the premises, or for the delivery of goods to the premises.

5. The provisions of sections [67.2540](#) to [67.2552](#) are designed to protect the following public policy interest of this state, including but not limited to: to mitigate the adverse secondary effects of sexually oriented businesses, to limit harm to minors, and to reduce prostitution, crime, juvenile delinquency, deterioration in property values and lethargy in neighborhood improvement efforts.

(L. 2005 H.B. 972)

(2006) Addition of sections [67.2540](#) to [67.2552](#) regulating adult entertainment to bill relating to alcohol-related traffic offenses violated Article III, section 21 prohibition against amending a bill to change its original purpose. Missouri Association of Club Executives, Inc. v. State, 208 S.W.3d 885 (Mo.banc).

Competitive bids required, when (Jackson County).

[67.2555](#). Any expenditure of more than twenty-five thousand dollars made by the county executive of a county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants must be competitively bid.

(L. 2005 H.B. 58, A.L. 2007 S.B. 22)

(2006) Section applying only to Jackson County is not unconstitutional as a special law. Jackson County v. State, 207 S.W.3d 608 (Mo.banc).

Citation of law.

[67.2675](#). Sections [67.2675](#) to [67.2714](#) shall be known and may be cited as the "2007 Video Services Providers Act".

(L. 2007 S.B. 284)

Definitions.

[67.2677](#). For purposes of sections [67.2675](#) to [67.2714](#), the following terms mean:

- (1) "Cable operator", as defined in 47 U.S.C. Section 522(5);
- (2) "Cable system", as defined in 47 U.S.C. Section 522(7);
- (3) "Franchise", an initial authorization, or renewal of an authorization, issued by a franchising entity, regardless of whether the authorization is designated as a franchise, permit, license, resolution, contract, certificate, agreement, or otherwise, that authorizes the provision of video service and any affiliated or subsidiary agreements related to such authorization;
- (4) "Franchise area", the total geographic area authorized to be served by an incumbent cable operator in a political subdivision as of August 28, 2007, or, in the case of an incumbent local exchange carrier, as such term is defined in 47 U.S.C. Section 251(h), or affiliate thereof, the area within such political subdivision in which such carrier provides telephone exchange service;
- (5) "Franchise entity", a political subdivision that was entitled to require franchises and impose fees on cable operators on the day before the effective date of sections [67.2675](#) to [67.2714](#), provided that only one political subdivision may be a franchise entity with regard to a geographic area;
- (6) (a) "Gross revenues", limited to amounts billed to video service subscribers or received from advertisers for the following:

- a. Recurring charges for video service;
- b. Event-based charges for video service, including but not limited to pay-per-view and video-on-demand charges;
- c. Rental of set top boxes and other video service equipment;
- d. Service charges related to the provision of video service, including but not limited to activation, installation, repair, and maintenance charges;
- e. Administrative charges related to the provision of video service, including but not limited to service order and service termination charges; and
- f. A pro rata portion of all revenue derived, less refunds, rebates, or discounts, by a video service provider for advertising over the video service network to subscribers within the franchise area where the numerator is the number of subscribers within the franchise area, and the denominator is the total number of subscribers reached by such advertising;

(b) "Gross revenues" do not include:

- a. Discounts, refunds, and other price adjustments that reduce the amount of compensation received by an entity holding a video service authorization;
- b. Uncollectibles;
- c. Late payment fees;
- d. Amounts billed to video service subscribers to recover taxes, fees, or surcharges imposed on video service subscribers or video service providers in connection with the provision of video services, including the video service provider fee authorized by this section;
- e. Fees or other contributions for PEG or I-Net support; or
- f. Charges for services other than video service that are aggregated or bundled with amounts billed to video service subscribers, if the entity holding a video service authorization reasonably can identify such charges on books and records kept in the regular course of business or by other reasonable means;

(c) Except with respect to the exclusion of the video service provider fee, gross revenues shall be computed in accordance with generally accepted accounting principles;

(7) "Household", an apartment, a house, a mobile home, or any other structure or part of a structure intended for residential occupancy as separate living quarters;

(8) "Incumbent cable operator", the cable service provider serving cable subscribers in a particular franchise area on September 1, 2007;

(9) "Low-income household", a household with an average annual household income of less than thirty-five thousand dollars;

(10) "Person", an individual, partnership, association, organization, corporation, trust, or government entity;

(11) "Political subdivision", a city, town, village, county;

(12) "Public right-of-way", the area of real property in which a political subdivision has a dedicated or acquired right-of-way interest in the real property, including the area on, below, or above the present and future streets, alleys, avenues, roads, highways, parkways, or boulevards dedicated or acquired as right-of-way and utility easements dedicated for compatible uses. The term does not include the airwaves above a right-of-way with regard to wireless telecommunications or other nonwire telecommunications or broadcast service;

(13) "Video programming", programming provided by, or generally considered comparable to programming provided by, a television broadcast station, as set forth in 47 U.S.C. Section 522(20);

(14) "Video service", the provision of video programming provided through wireline facilities located at least in part in the public right-of-way without regard to delivery technology, including internet protocol technology whether provided as part of a tier, on demand, or a per-channel basis. This definition includes cable service as defined by 47 U.S.C. Section 522(6), but does not include any video programming provided by a commercial mobile service provider defined in 47 U.S.C. Section 332(d), or any video programming provided solely as part of and via a service that enables users to access content, information, electronic mail, or other services offered over the public internet;

(15) "Video service authorization", the right of a video service provider or an incumbent cable operator that secures permission from the public service commission pursuant to sections [67.2675](#) to [67.2714](#), to offer video service to subscribers in a political subdivision;

(16) "Video service network", wireline facilities, or any component thereof, located at least in part in the public right-of-way that deliver video service, without regard to delivery technology, including internet protocol technology or any successor technology. The term video service network shall include cable systems;

(17) "Video service provider", any person that distributes video service through a video service network pursuant to a video service authorization;

(18) "Video service provider fee", the fee imposed under section [67.2689](#).

(L. 2007 S.B. 284, A.L. 2010 H.B. 1965)

Purpose statement--preemption of regulation of videoservices--state-issued video services authorization required,procedure.

[67.2679](#). 1. The general assembly finds and declares it to be the policy of the state of Missouri that consumers deserve the benefit of competition among all providers of video programming. Creating a process for securing a state-issued video service authorization best promotes the substantial interest of the state of Missouri in facilitating a competitive marketplace that will, in turn, encourage investment and the deployment of new and innovative services in political subdivisions

and provide benefits to the citizens of this state. The general assembly further finds and declares that franchise entities will benefit from immediate availability of the state-issued video service authorization to all video service providers, including new entrants and incumbent cable operators. In addition to the benefits to franchise entities found in sections [67.2675](#) to [67.2714](#), this immediate availability of state-issued video service authorization will promote fair competition among all video service providers in a local market and thereby provide new revenues to political subdivisions derived from additional video service customers, and the purchase of additional video services by such customers, and the sale of additional advertising by video service providers. This policy will provide a more predictable source of funding for franchise entities which will continue beyond the natural terms of all existing franchise agreements. The franchise entities will also experience cost savings associated with the administrative convenience of the enactment of the state-issued video service authorization. These benefits are full and adequate consideration to franchise entities, as the term "consideration" is used in Article III, Section 39(5) of the Missouri Constitution.

2. Except to the extent expressly set forth herein, upon issuance of a video service authorization, any existing or future franchise or ordinance adopted by a franchise entity that purports to regulate video service or video service networks or the franchising of video service providers shall be preempted as applied to such video service provider.

3. No person shall commence providing video service or commence construction of a video service network in any area until such person has obtained a state-issued video service authorization, under the provisions of sections [67.2675](#) to [67.2714](#).

4. The public service commission shall have the exclusive authority to authorize any person to construct or operate a video service network or offer video service in any area of this state. Notwithstanding provisions of this section to the contrary, a person with an existing and valid authorization to occupy the public rights-of-way may construct a video service network without first obtaining a video service authorization, but such person must obtain a video service authorization prior to commencing the provision of video service and otherwise comply with the provisions of sections [67.2675](#) to [67.2714](#). For purposes of the federal Cable Act, 47 U.S.C. 521, et seq., the rules and regulations of the Federal Communications Commission, and all applicable state laws and regulations, the public service commission shall be considered the sole franchising authority for the state, except with respect to a person that continues to provide video service under a franchise, franchise extension, or expired franchise or ordinance previously granted by a franchise entity. The public service commission shall have no authority to regulate the rates, terms, and conditions of video service, except to the extent explicitly provided under sections [67.2675](#) to [67.2714](#).

5. Any person seeking to commence providing video service in this state shall file an application for a video service authorization covering a franchise area or franchise areas with the public service commission and provide written notice to the affected political subdivisions of its intent to provide video service. The public service commission shall make such application public by posting a copy of the application on its website within three days of filing.

6. A holder of a video service authorization who seeks to include additional political subdivisions to be served must file with the public service commission a notice of change to its video service authorization that reflects the additional political subdivisions to be served.

7. The public service commission shall issue a video service authorization allowing the video service provider to offer video service in the franchise area of each political subdivision set forth in the application within thirty days of receipt of an affidavit submitted by the applicant and signed by an officer or general partner of the applicant affirming the following:

(1) That the video service authorization holder agrees to comply with all applicable federal and state laws and regulations;

(2) A list of political subdivisions to be served by the applicant;

(3) The location of the principal place of business and the names of the principal executive officers of the applicant;

(4) That the video service provider has filed or will timely file with the Federal Communications Commission all forms required by that agency prior to offering video service;

(5) That the video service provider agrees to comply with all applicable regulations concerning use of the public rights-of-way as provided in sections [67.1830](#) to [67.1846](#); and

(6) That the video service provider is legally, financially, and technically qualified to provide video service.

8. The video service authorization issued by the public service commission shall contain the following:

(1) A grant of authority to provide video service in the franchise area of each political subdivision set forth in the application; and

(2) A grant of authority to construct a video service network along, across, or on public rights-of-way for the delivery of video service to the extent the video service provider or an affiliate did not otherwise possess a valid authorization to occupy the public rights-of-way.

9. (1) No existing franchise or ordinance issued by a franchising entity shall be renewed or extended beyond the expiration date of such franchise. Any person providing video service under a franchise, franchise extension or expired franchise or ordinance previously granted by a franchise entity may, at its option:

(a) Continue to provide service under the terms and conditions of such franchise, franchise extension, or ordinance; or

(b) Apply for a video service authorization as provided under this section in lieu of any or all such franchises, franchise extensions, or expired franchises; or

(c) Automatically convert the franchise, franchise extension, or expired franchise in a political subdivision into a state-issued video service authorization, any time after a video service provider other than an incumbent cable operator obtains a video service authorization for such political

subdivision, provided that notice of the automatic conversion to the public service commission and the affected political subdivision is made and upon compliance with the provisions of sections [67.2675](#) to [67.2714](#).

(2) The franchise, franchise extension, or expired franchise previously granted by the franchise entity will terminate upon issuance of a video service authorization to the video service provider. The terms of such video service authorization shall be as provided under the provisions of sections [67.2675](#) to [67.2714](#) and shall supersede the terms and conditions of the franchise, franchise extension, or expired franchise previously granted by the franchise entity.

10. At the time that any video service authorization is issued by the public service commission, the public service commission shall immediately make such issuance public by posting information on its website relating to the video service authorization, including specifically all political subdivisions covered by that authorization and the video service provider fee imposed.

(L. 2007 S.B. 284)

No separate franchise to be required by a franchise entity or political subdivision.

[67.2681](#). No franchise entity or other political subdivision of the state of Missouri except the public service commission shall either require a person holding a video service authorization to obtain a separate franchise to provide video service or otherwise impose any fee, license, gross receipt tax, or franchise requirement on the provision of any video service, or request anything of value in exchange for providing video services except as provided in sections [67.1830](#) to [67.1846](#) or in sections [67.2689](#) and [67.2703](#). For purposes of this section, a franchise requirement includes, without limitation, any provision regulating rates charged by an entity holding a video service authorization or requiring such entity to satisfy any build-out requirements or deploy any facilities or equipment. Except with respect to the construction of a video service network, a certificate or franchise issued to a telecommunications company to construct and operate telecommunications facilities to provide telecommunications service in the public rights-of-way shall not constitute a video service authorization for purposes of sections [67.2675](#) to [67.2714](#).

(L. 2007 S.B. 284)

Compliance with FCC requirements for emergency messages.

[67.2683](#). A video service provider shall comply with all Federal Communications Commission requirements involving the distribution and notification of emergency messages over the emergency alert system applicable to cable operators. A video service provider other than an incumbent cable operator serving a majority of the residents within a political subdivision shall comply with this section by December 31, 2007.

(L. 2007 S.B. 284)

Expiration of authorization, when.

[67.2685](#). A video service authorization shall expire upon notice to the public service commission by the holder of a video service authorization that it will cease to provide video service under such authorization.

(L. 2007 S.B. 284)

Notice of commencement of service, when.

[67.2687](#). An entity holding a video service authorization shall provide notice to each political subdivision with jurisdiction in any locality at least ten days before commencing video service in the political subdivision's jurisdiction.

(L. 2007 S.B. 284)

Fee authorized, amount.

[67.2689](#). 1. A franchise entity may collect a video service provider fee equal to not more than five percent of the gross revenues from each video service provider providing video service in the geographic area of such franchise entity. The video service provider fee shall apply equally to all video service providers within the geographic area of a franchise entity.

2. Except as otherwise expressly provided in sections [67.2675](#) to [67.2714](#), neither a franchise entity nor any other political subdivision shall demand any additional fees, licenses, gross receipt taxes, or charges on the provision of video services by a video service provider and shall not demand the use of any other calculation method.

3. All video service providers providing service in the geographic area of a franchise entity shall pay the video service provider fee at the same percent of gross revenues as had been assessed on the incumbent cable operator by the franchise entity immediately prior to the date of enactment of sections [67.2675](#) to [67.2714](#), and such percentage shall continue to apply until the date that the incumbent cable operator's franchise existing at that time expires or would have expired if it had not been terminated pursuant to sections [67.2675](#) to [67.2714](#). The franchise entity shall notify the applicant for a video service authorization of the applicable gross revenue fee percentage within thirty days of the date notice of the applicant is provided.

4. Not more than once per calendar year after the date that the incumbent cable operator's franchise existing on August 28, 2007, expires or would have expired if it had not been terminated pursuant to sections [67.2675](#) to [67.2714](#), or in any political subdivision where no franchise applied on the date of enactment of sections [67.2675](#) to [67.2714](#), no more than once per calendar year after the video service provider fee was initially imposed, a franchise entity, may, upon ninety days notice to all video service providers, elect to adjust the amount of the video service provider fee subject to state and federal law, but in no event shall such fee exceed five percent of a video service provider's gross revenue.

5. The video service provider fee shall be paid to each franchise entity requiring such fee on or before the last day of the month following the end of each calendar quarter and shall be calculated as a percentage of gross revenues, as defined under section [67.2677](#). Any payment made pursuant

to subsection 8 of section [67.2703](#) shall be made at the same time as the payment of the video service provider fee.

6. Any video service provider may identify and collect the amount of the video service provider fee and collect any support under subsection 8 of section [67.2703](#) as separate line items on subscriber bills.

(L. 2007 S.B. 284)

Audits authorized--availability of records, expenses--cause of actionfor disputes, procedure.

[67.2691](#). 1. A franchise entity shall have the authority to audit any video service provider, which provides video service to subscribers within the geographic area of the franchise entity, not more than once per calendar year.

2. A video service provider shall, upon request of the franchise entity conducting an audit, make available at the location where such records are kept in the normal course of business for inspection by the franchise entity all records pertaining to gross revenues received from the provision of video services provided to consumers located within the geographic area of the franchise entity.

3. Any expenses incurred by a franchise entity in conducting an audit of an entity holding a video service authorization shall be paid by the franchise entity.

4. Any suit with respect to a dispute arising out of or relating to the amount of the video service provider fee allegedly due to a franchise entity under section [67.2689](#) shall be filed by the franchise entity seeking to recover an additional amount alleged to be due, or by a video service provider seeking a refund of an alleged overpayment, in a court of competent jurisdiction within two years following the end of the quarter to which the disputed amount relates. Any payment that is not challenged by a franchise entity within two years after it is paid or remitted shall be deemed accepted in full payment by the franchise entity.

5. A franchise entity shall not employ, appoint, or retain any person or entity for compensation that is dependent in any manner upon the outcome of an audit of a holder of video service authorization, including, without limitation, the audit findings or the recovery of fees or other payment by the municipality or county. A person may not solicit or accept compensation dependent in any manner upon the outcome of any such audit, including, without limitation, the audit findings or the recovery of fees or other payment by the political subdivision or video service provider.

6. A video service provider shall not be required to retain financial records associated with the payment of the video service provider fee for longer than three years following the end of the quarter to which such payment relates, unless a franchise entity has commenced a dispute regarding such payment in accordance with this section.

(L. 2007 S.B. 284)

Customer service requirements--definitions--inquiries, process forhandling--toll-free number to be maintained--filing ofcomplaints.

67.2692. 1. For purposes of this section, the following terms shall mean:

(1) "Normal business hours", those hours during which most similar businesses in the community are open to serve customers. In all cases the term normal business hours must include some evening hours at least one night per or some weekend hours;

(2) "Normal operating conditions", those service conditions which are within the control of the video service provider. Those conditions which are not within the control of the video service provider include, but are not limited to, natural disasters, civil disturbances, power outages, telephone network outages, and severe or unusual weather conditions. Those conditions which are ordinarily within the control of the video service provider include, but are not limited to, special promotions, pay-per-view events, rate increases, regular peak or seasonal demand periods, and maintenance or upgrade of the video system;

(3) "Service interruption", the loss of picture or sound on one or more video channels.

2. Upon ninety days' notice, a franchise entity may require a video service provider to adopt the following customer service requirements:

(1) The video service provider will maintain a local, toll-free or collect call telephone access line which may be available to its subscribers twenty-four hours a day, seven days a week;

(2) The video service provider shall have trained company representatives available to respond to customer telephone inquiries during normal business hours;

(3) After normal business hours, the access line may be answered by a service or an automated response system, including an answering machine. Inquiries received after normal business hours shall be responded to, by a trained company representative, on the next business day;

(4) Under normal operating conditions, telephone answer time by a customer representative, including wait time, shall not exceed thirty seconds when the connection is made. If the call needs to be transferred, transfer time shall not exceed thirty seconds. These standards shall be met no less than ninety percent of the time under normal operating conditions, measured on a quarterly basis;

(5) The operator will not be required to acquire equipment or perform surveys to measure compliance with the telephone answering standards provided under subdivisions (1) to (4) of this subsection, unless a historical record of complaints indicates a clear failure to comply;

(6) Under normal operating conditions, the customer will receive a busy signal less than three percent of the time;

(7) Customer service center and bill payment locations shall be open at least during normal business hours and shall be conveniently located;

(8) Under normal operating conditions, each of the following four standards shall be met no less than ninety-five percent of the time measured on a quarterly basis:

(a) Standard installations shall be performed within seven business days after an order has been placed. "Standard" installations* are those that are located up to one hundred and twenty-five feet from the existing distribution system;

(b) Excluding conditions beyond the control of the operator, the video service provider shall begin working on service interruptions promptly and in no event later than twenty-four hours after the interruption becomes known. The video service provider must begin actions to correct other service problems the next business day after notification of the service problem;

(c) The appointment window alternatives for installations, service calls, and other installation activities will be either a specific time or, at maximum, a four-hour time block during normal business hours. The operator may schedule service calls and other installation activities outside of normal business hours for the express convenience of the customer;

(d) A video service provider shall not cancel an appointment with a customer after the close of business on the business day prior to the scheduled appointment;

(e) If a video service provider's representative is running late for an appointment with a customer and will not be able to keep the appointment as scheduled, the customer must be contacted. The appointment shall be rescheduled, as necessary, at a time which is convenient for the customer;

(9) Refund checks shall be issued promptly, but no later than either:

(a) The customer's next billing cycle following resolution of the request or thirty days, which ever is earlier; or

(b) The return of the equipment supplied by the video service provider if the service is terminated;

(10) Credits for service shall be issued no later than the customer's next billing cycle following the determination that a credit is warranted.

3. An agency of the state of Missouri shall not have the power to enact or adopt customer service requirements specifically applicable to the provision of video service.

4. A video service provider shall implement an informal process for handling inquiries from franchise entities and customers concerning billing issues, service issues, and other complaints. In the event an issue is not resolved through this informal process, a franchising entity may request a confidential nonbinding mediation with the video service provider, with the costs of such mediation to be shared equally between the franchising entity and the video service provider.

5. Each video service provider shall maintain a local or toll-free telephone number for customer service contact.

6. (1) In the case of repeated, willful, and material violations of the provisions of this section by a video service provider, a franchise entity may file a complaint on behalf of a resident harmed by such violations with the administrative hearing commission seeking an order revoking the video service provider's franchise for that political subdivision. A franchise entity or a video service provider

may appeal any determination made by the administrative hearing commission under this section to a court of competent jurisdiction, which shall have the power to review the decision de novo.

(2) No franchise entity shall file a complaint seeking revocation unless the video service provider has been given sixty days' notice by the franchise entity to cure alleged breaches, but has failed to do so.

(L. 2007 S.B. 284)

*Word "installation" appears in original rolls.

Report to be issued by the public service commission, contents.

67.2693. The public service commission shall, no later than August 28, 2008, and annually thereafter for the next three years, issue a report regarding developments resulting from the implementation of sections 67.2675 to 67.2714 and shall make such recommendations to the general assembly as it deems appropriate to benefit consumers. The commission shall conduct proceedings as it deems appropriate to prepare its report, including receiving comments from members of the public.

(L. 2007 S.B. 284)

Confidentiality of subscriber information.

67.2694. Video service providers shall not disclose the name or address of a subscriber for commercial gain to be used in mailing lists or for other commercial purposes not reasonably related to the conduct of the businesses of the video service provider or its affiliates, as required under 47 U.S.C. Section 551, including all notice requirements. Video service providers shall provide an address and telephone number for a local subscriber to use without toll charge to prevent disclosure of the subscriber's name or address.

(L. 2007 S.B. 284)

Immunity of political subdivisions, when--indemnification,when--exceptions.

67.2695. 1. An entity holding a video service authorization shall, at its sole cost and expense, indemnify, hold harmless, and defend a political subdivision, its officials, boards, board members, commissions, commissioners, agents, and employees, against any and all claims, suits, causes of action, proceedings, and judgments for damages or equitable relief arising out of:

(1) The construction, maintenance, or operation of its video service network;

(2) Copyright infringements or a failure by an entity holding a video service authorization to secure consents from the owners, authorized distributors, or licensees of programs to be delivered by the video service network.

2. Any indemnification provided in subsection 1 of this section shall include, but not be limited to, the political subdivision's reasonable attorneys' fees incurred in defending against any such claim,

suit, or proceeding prior to the entity holding the video service authorization assuming such defense. The political subdivision shall notify the entity holding the video service authorization of claims and suits within seven business days of its actual knowledge of the existence of such claim, suit, or proceeding. Failure to provide such notice shall relieve the entity holding the video service authorization of its obligations under this section. Once the entity holding the video service authorization assumes the defense of any such action, the political subdivision may, at its option, continue to participate in the defense at its own expense.

3. The obligation to indemnify, hold harmless, and defend contained in subsections 1 and 2 of this section shall not apply to any claim, suit, or cause of action related to the provision of public, educational, and governmental channels or programming or to emergency interrupt service announcements.

(L. 2007 S.B. 284)

Transferability of authorizations, procedure.

[67.2701](#). A video service authorization is fully transferable, with respect to one or more political subdivisions covered by such authorization, to any successor-in-interest to the holder whether such successor-in-interest arises through merger, sale, assignment, restructuring, change of control, or any other type of transaction. A notice of transfer shall be promptly filed with the public service commission and the affected political subdivisions upon completion of such transfer, but neither the public service commission nor any political subdivision shall have any authority to review or require approval of any transfer of a video service authorization, regardless of whether the transfer arises through merger, sale, assignment, restructuring, change of control, or any other type of transaction.

(L. 2007 S.B. 284)

Designation of noncommercial channels authorized, when--PEG channels, requirements.

[67.2703](#). 1. A franchise entity may require a video service provider providing video service in such franchise entity to designate up to three channels for noncommercial public, educational, or governmental "PEG" use if such franchise entity has a population of at least fifty thousand, and up to two PEG channels if such franchise entity has a population of less than fifty thousand; provided, however, that a PEG channel that is shared among multiple political subdivisions served by a common headend on the effective date may continue to be shared among those political subdivisions served by that headend. Such limits shall constitute the total number of PEG channels that may be designated on all video service networks that share a common headend, regardless of the number of franchise entities or other political subdivisions served by such headend. The video service provider may provide such channels on any service tier that is purchased by more than fifty percent of its customers. All video service providers serving a political subdivision shall be required to provide the same number of PEG access channels as the incumbent video service provider existing on the date of enactment of sections [67.2675](#) to [67.2714](#).

2. Notwithstanding any franchise or ordinance granted by a franchise entity prior to the date of enactment of sections [67.2675](#) to [67.2714](#), this section, rather than the franchise or ordinance, shall

apply to the designation of PEG access channels by an incumbent cable operator operating under such franchise or ordinance; provided, however, that if such franchise or ordinance requires more PEG access channels than the applicable limit specified in subsection 1 of this section, the requirement in the franchise or ordinance shall apply in lieu of such limit; provided further, that the incumbent cable operator may nonetheless be required to activate additional PEG channel or channels, up to such limit, to the extent the political subdivision certifies that such additional channel or channels will be substantially utilized, as defined in subsection 4 of this section.

3. Any PEG channel designated pursuant to this section that is not substantially utilized, as defined in subsection 4 of this section, by the franchise entity shall no longer be made available to the franchise entity, but may be programmed at the video service provider's discretion. At such time as the governing body of a franchising entity makes a finding and certifies that a channel that has been reclaimed by a video service provider under this subsection will be substantially utilized, the video service provider shall restore the reclaimed channel within one hundred * twenty days, but shall be under no obligation to carry that channel on any specific tier.

4. For purposes of this section, a PEG channel shall be considered "substantially utilized" when forty hours per week are locally programmed on that channel for at least three consecutive months. In determining whether a PEG channel is substantially utilized, a program may be counted not more than four times during a calendar week.

5. Except as provided in this section, a franchise entity or political subdivision may not require a video service provider to provide any funds, services, programming, facilities, or equipment related to public, educational, or governmental use of channel capacity. The operation of any PEG access channel provided pursuant to this section and the production of any programming that appears on each such channel shall be the sole responsibility of the franchise entity or its duly appointed agent receiving the benefit of such channel, and the video service provider shall bear only the responsibility for the transmission of the programming on each such channel to subscribers.

6. The franchise entity must ensure that all transmissions of content and programming provided by or arranged by it to be transmitted over a PEG channel by a video service provider are delivered and submitted to the video service provider in a manner or form that is capable of being accepted and transmitted by such video service provider holder over its network without further alteration or change in the content or transmission signal, and which is compatible with the technology or protocol utilized by the video service provider to deliver its video services.

7. The franchise entity shall make the programming of any PEG access channel available to all video service providers in such franchise entity in a nondiscriminatory manner. Each video service provider shall be responsible for providing the connectivity to the franchise entity's or its duly appointed agent's PEG access channel distribution points existing as of effective date of enactment of sections [67.2675](#) to [67.2714](#). Where technically necessary and feasible, video service providers in the same franchise entity shall use reasonable efforts and shall negotiate in good faith to interconnect their video service networks on mutually acceptable rates, terms, and conditions for the purpose of transmitting PEG programming within such franchise entity. A video service provider shall have no obligation to provide such interconnection to a new video service provider at more than one

point per headend, regardless of the number of franchise entities or other political subdivisions served by such headend. The video service provider requesting interconnection shall be responsible for any costs associated with such interconnection, including signal transmission from the origination point to the point of interconnection. Interconnection may be accomplished by direct cable microwave link, satellite, or other reasonable method of connection acceptable to the person providing the interconnect.

8. (1) The obligation of an incumbent cable operator to provide monetary and other support for PEG access facilities contained in a franchise existing on August 28, 2007, shall continue until the term of the franchise would have expired if it had not been terminated pursuant to sections [67.2675](#) to [67.2714](#) or until January 1, 2012, whichever is earlier.

(2) Each video service provider providing video service in a political subdivision shall have the same obligation to support PEG access facilities as the incumbent cable operator with the most subscribers in such political subdivision as of the date of enactment of sections [67.2675](#) to [67.2714](#). To the extent such incumbent cable operator provides such support in the form of a percentage of gross revenue or a per-subscriber fee, any other video service provider shall pay the same percentage of gross revenue or per-subscriber fee as the incumbent cable operator. To the extent the incumbent cable operator provides such support in the form of a lump sum payment without an offset to its gross receipts fee, any other video service provider shall be responsible for a pro rata share of such payment made by the incumbent cable operator after the date on which the other video service provider commences service in a particular political subdivision, based on its proportion of video service customers in such political subdivision. To the extent the incumbent cable operator provides such support on an in-kind basis after the date on which the other video service provider commences service in a particular political subdivision, any other video service provider shall pay the political subdivision a sum equal to the pro rata amount of the fair market value of such support based on its proportion of video service customers in such political subdivision.

(3) For purposes of this section, the proportion of video service customers of a video service provider shall be determined based on the relative number of subscribers as of the end of the prior calendar year as reported by all incumbent cable operators and holders of video service authorizations. A franchising entity acting under this subsection shall notify a video service provider of the amount of such fee on an annual basis, beginning one year after issuance of the video service authorization.

9. Neither the public service commission nor any political subdivision may require a video service provider to provide any institutional network or equivalent capacity on its video service network. The obligation of an incumbent cable operator to provide such network or capacity contained in a franchise existing on August 28, 2007, shall continue until the term of the franchise would have expired had it not been terminated pursuant to sections 67.2676** to [67.2714](#), or until January 1, 2009, whichever is earlier, and shall be limited to providing the network as is on August 28, 2007.

(L. 2007 S.B. 284)

*Word "and" appears in original rolls.

****Section 67.2676 does not exist.**

Discrimination prohibited--defense to alleged violation--annual report required--waiver permitted, when.

67.2705. 1. A video service provider shall not deny access to service to any group of potential residential subscribers because of the race or income of the residents in the local area in which the group resides.

2. It is a defense to an alleged violation of subsection 1 of this section if the video service provider has met either of the following conditions:

(1) Within three years of the date it began providing video service under the provisions of sections 67.2675 to 67.2714, at least twenty-five percent of the households with access to the provider's video service are low-income households; or

(2) Within five years of the date it began providing video service under the provisions of sections 67.2675 to 67.2714 at least thirty percent of the households with access to the provider's video service are low-income households.

3. If a video service provider is using telecommunication facilities to provide video service and has more than one million telecommunication access lines in this state, the provider shall provide access to its video service to a number of households equal to at least twenty-five percent of the households in the provider's telecommunications service area in the state within three years of the date it began providing video service pursuant to authorization under sections 67.2675 to 67.2714 and to not less than fifty percent of such households within six years. A video service provider is not required to meet the fifty percent requirement provided in this subsection until two years after at least thirty percent of the households with access to the provider's video service subscribe to the service for six consecutive months.

4. Each provider described in subsection 3 of this section shall file an annual report with the franchising entities in which each provider provides service and the public service commission regarding the progress that has been made toward compliance with the provisions of subsection 3 of this section.

5. Except for satellite service, a video service provider may satisfy the requirements of this section through the use of alternate technology that offers service, functionality, and content which is demonstrably similar to that provided through the provider's video service network and may include a technology that does not require the use of any public right-of-way. The technology utilized to comply with the requirements of this section shall include local public, education, and government channels as required under section 67.2703 and messages over the emergency alert system as required under section 67.2683.

6. A video service provider may apply to the public service commission for a waiver of or an extension of time to meet the requirements of this section if one or more of the following apply:

(1) The inability to obtain access to public and private rights-of-way under reasonable terms and conditions;

(2) Developments or buildings not being subject to competition because of existing exclusive service arrangements;

(3) Developments or buildings being inaccessible using reasonable technical solutions under commercially reasonable terms and conditions;

(4) Natural disasters; or

(5) Factors beyond the control of the video service provider.

7. The public service commission may grant the waiver or extension only if the provider has made substantial and continuous effort to meet the requirements of this section. If an extension is granted, the public service commission shall establish a new compliance deadline. If a waiver is granted, the public service commission shall specify the requirement or requirements waived.

8. Notwithstanding any other provision of sections [67.2675](#) to [67.2714](#), a video service provider using telephone facilities to provide video service shall not be obligated to provide such service outside the provider's existing telephone exchange boundaries.

9. Except as otherwise provided in sections [67.2675](#) to [67.2714](#), a video service provider shall not be required to comply with, and a franchising entity may not impose or enforce, any mandatory build-out or deployment provisions, schedules, or requirements except as required by this section.

10. Any franchising entity in which a video service provider operates may file a complaint in a court of competent jurisdiction alleging a violation of subsection 1 or 3 of this section. The court shall act on such complaint in accordance with section [67.2711](#).

(L. 2007 S.B. 284)

Regulation of providers--political subdivisions prohibited from imposing certain regulations.

[67.2707](#). 1. A video service provider shall be subject to the provisions of sections [67.1830](#) to [67.1846](#) and chapter 229 and shall also be subject to the provisions of section [227.240](#) applying to cable television companies, and to all reasonable police power-based regulations of a political subdivision regarding the placement, screening, and relocation of facilities, including, but not limited to:

(1) Requirements that the video service provider provide landscaping to screen the placement of cabinets or structures from public view consistent with the location chosen;

(2) Requirements that the video service provider contact the nearby property owners to communicate what work will be done and when;

(3) Requiring alternate placement of facilities, or prescribing the time, method, and manner of such placement, when it is necessary to protect the public right-of-way or the safety of the public, notwithstanding the provisions of sections [67.1830](#) to [67.1846](#);

(4) Requirements that cabinets be removed or relocated at the expense of the video service provider when necessary to accommodate construction, improvement, or maintenance of streets or other public works, excluding minor beautification projects.

2. A political subdivision may not impose the following regulations on video service providers:

(1) Requirements that particular business offices or portions of a video service network be located in the political subdivision;

(2) Requirements for political subdivision approval of transfers of ownership or control of the business or assets of a video service provider's business, except that a political subdivision may require that such entity maintain current point-of-contact information and provide notice of a transfer within a reasonable time; and

(3) Requirements concerning the provisioning of or quality of customer services, facilities, equipment or goods in-kind for use by the political subdivision or any other video service provider or public utility.

(L. 2007 S.B. 284)

National Electric Safety Code, compliance with required.

[67.2709](#). Every holder of a video service authorization shall, with respect to its construction practices and installation of equipment, comply with all applicable sections of the National Electric Safety Code.

(L. 2007 S.B. 284)

Noncompliance, effect of.

[67.2711](#). In the event a video service provider is found by a court of competent jurisdiction to be in noncompliance with the requirements of sections [67.2675](#) to [67.2714](#), the court shall issue an order to the video service provider directing a cure for such noncompliance within a specified reasonable period of time. If the video service provider meets the requirements of the provisions of sections [67.2675](#) to [67.2714](#) within the court-ordered period of time, the court shall dismiss the claim of noncompliance.

(L. 2007 S.B. 284)

Effective date.

[67.2714](#). Sections [67.2675](#) to [67.2714](#) shall apply to any franchise in effect on August 28, 2007, to the extent specifically provided in sections [67.2675](#) to [67.2714](#).

(L. 2007 S.B. 284)

Notice required for public meeting on tax increases, eminent domain, creation of certain districts, and certain redevelopment plans.

[67.2725](#). For any public meeting where a vote of the governing body is required to implement a tax increase, or with respect to a retail development project when the governing body votes to utilize the power of eminent domain, create a transportation development district or a community improvement district, or approve a redevelopment plan that pledges public funds as financing for the project or plan, the governing body of any county, city, town, or village, or any entity created by such county, city, town, or village, shall give notice conforming with all the requirements of subsection 1 of section [610.020](#) at least four days before such entity may vote on such issues, exclusive of weekends and holidays when the facility is closed; provided that this section shall not apply to any votes or discussion related to proposed ordinances which require a minimum of two separate readings on different days for their passage. The provisions of subsection 4 of section [610.020](#) shall not apply to any matters that are subject to the provisions of this section. No vote shall occur until after a public meeting on the matter at which parties in interest and citizens shall have an opportunity to be heard. If the notice required under this section is not properly given, no vote on such issues shall be held until proper notice has been provided under this section. Any legal action challenging the notice requirements provided herein shall be filed within thirty days of the subject meeting, or such meeting shall be deemed to have been properly noticed and held. For the purpose of this section, a tax increase shall not include the setting of the annual tax rates provided for under sections [67.110](#) and [137.055](#).

(L. 2010 H.B. 1444 merged with S.B. 851)

Citation of law--definitions--projects subject to municipal ordinances and regulations.

[67.2800](#). 1. Sections [67.2800](#) to [67.2835](#) shall be known and may be cited as the "Property Assessment Clean Energy Act".

2. As used in sections [67.2800](#) to [67.2835](#), the following words and terms shall mean:

(1) "Assessment contract", a contract entered into between a clean energy development board and a property owner under which the property owner agrees to pay an annual assessment for a period of up to twenty years in exchange for financing of an energy efficiency improvement or a renewable energy improvement;

(2) "Authority", the state environmental improvement and energy resources authority established under section [260.010](#);

(3) "Bond", any bond, note, or similar instrument issued by or on behalf of a clean energy development board;

(4) "Clean energy conduit financing", the financing of energy efficiency improvements or renewable energy improvements for a single parcel of property or a unified development consisting of multiple adjoining parcels of property under section [67.2825](#);

(5) "Clean energy development board", a board formed by one or more municipalities under section [67.2810](#);

(6) "Energy efficiency improvement", any acquisition, installation, or modification on or of publicly or privately owned property designed to reduce the energy consumption of such property, including but not limited to:

(a) Insulation in walls, roofs, attics, floors, foundations, and heating and cooling distribution systems;

(b) Storm windows and doors, multiglazed windows and doors, heat-absorbing or heat-reflective windows and doors, and other window and door improvements designed to reduce energy consumption;

(c) Automatic energy control systems;

(d) Heating, ventilating, or air conditioning distribution system modifications and replacements;

(e) Caulking and weatherstripping;

(f) Replacement or modification of lighting fixtures to increase energy efficiency of the lighting system without increasing the overall illumination of the building unless the increase in illumination is necessary to conform to applicable state or local building codes;

(g) Energy recovery systems; and

(h) Daylighting systems;

(7) "Municipality", any county, city, or incorporated town or village of this state;

(8) "Project", any energy efficiency improvement or renewable energy improvement;

(9) "Property assessed clean energy local finance fund", a fund that may be established by the authority for the purpose of making loans to clean energy development boards to establish and maintain property assessed clean energy programs;

(10) "Property assessed clean energy program", a program established by a clean energy development board to finance energy efficiency improvements or renewable energy improvements under section [67.2820](#);

(11) "Renewable energy improvement", any acquisition and installation of a fixture, product, system, device, or combination thereof on publicly or privately owned property that produces energy from renewable resources, including, but not limited to photovoltaic systems, solar thermal systems, wind systems, biomass systems, or geothermal systems.

3. All projects undertaken under sections [67.2800](#) to [67.2835](#) are subject to the applicable municipality's ordinances and regulations, including but not limited to those ordinances and regulations concerning zoning, subdivision, building, fire safety, and historic or architectural review.

(L. 2010 H.B. 1692, et al.)

Rulemaking authority.

[67.2805](#). 1. The authority may, as needed, promulgate administrative rules and regulations relating to the following:

(1) Guidelines and specifications for administering the property assessed clean energy local finance fund; and

(2) Any clarification to the definitions of energy efficiency improvement and renewable energy improvement as the authority may determine is necessary or advisable.

2. Any rule or portion of a rule, as that term is defined in section [536.010](#), that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section [536.028](#). This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly under chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2010, shall be invalid and void.

(L. 2010 H.B. 1692, et al.)

Clean energy development boards may be formed, members, powers of board--annual report--limitation on certain legal actions.

[67.2810](#). 1. One or more municipalities may form clean energy development boards for the purpose of exercising the powers described in sections [67.2800](#) to [67.2835](#). Each clean energy development board shall consist of not less than three members, as set forth in the ordinance or order establishing the clean energy development board. Members shall serve terms as set forth in the ordinance or order establishing the clean energy development board and shall be appointed:

(1) If only one municipality is participating in the clean energy development board, by the chief elected officer of the municipality with the consent of the governing body of the municipality; or

(2) If more than one municipality is participating, in a manner agreed to by all participating municipalities.

2. A clean energy development board shall be a political subdivision of the state and shall have all powers necessary and convenient to carry out and effectuate the provisions of sections [67.2800](#) to [67.2835](#), including but not limited to the following:

(1) To adopt, amend, and repeal bylaws, which are not inconsistent with sections [67.2800](#) to [67.2835](#);

(2) To adopt an official seal;

(3) To sue and be sued;

(4) To make and enter into contracts and other instruments with public and private entities;

(5) To accept grants, guarantees, and donations of property, labor, services, and other things of value from any public or private source;

(6) To employ or contract for such managerial, legal, technical, clerical, accounting, or other assistance it deems advisable;

(7) To levy and collect special assessments under an assessment contract with a property owner and to record such special assessments as a lien on the property;

(8) To borrow money from any public or private source and issue bonds and provide security for the repayment of the same;

(9) To finance a project under an assessment contract;

(10) To collect reasonable fees and charges in connection with making and servicing assessment contracts and in connection with any technical, consultative, or project assistance services offered;

(11) To invest any funds not required for immediate disbursement in obligations of the state of Missouri or of the United States or any agency or instrumentality thereof, or in bank certificates of deposit; provided, however, the limitations on investments provided in this subdivision shall not apply to proceeds acquired from the sale of bonds which are held by a corporate trustee; and

(12) To take whatever actions necessary to participate in and administer a clean energy conduit financing or a property assessed clean energy program.

3. No later than July first of each year, the clean energy development board shall file with each municipality that participated in the formation of the clean energy development board and with the director of the department of natural resources an annual report for the preceding calendar year that includes:

(1) A brief description of each project financed by the clean energy development board during the preceding calendar year, which shall include the physical address of the property, the name or names of the property owner, an itemized list of the costs of the project, and the name of any contractors used to complete the project;

(2) The amount of assessments due and the amount collected during the preceding calendar year;

(3) The amount of clean energy development board administrative costs incurred during the preceding calendar year;

(4) The estimated cumulative energy savings resulting from all energy efficiency improvements financed during the preceding calendar year; and

(5) The estimated cumulative energy produced by all renewable energy improvements financed during the preceding calendar year.

4. No lawsuit to set aside the formation of a clean energy development board or to otherwise question the proceedings related thereto shall be brought after the expiration of sixty days from the effective date of the ordinance or order creating the clean energy development board. No lawsuit to set aside the approval of a project, an assessment contract, or a special assessment levied by a

clean energy development board, or to otherwise question the proceedings related thereto shall be brought after the expiration of sixty days from the date that the assessment contract is executed.

(L. 2010 H.B. 1692, et al.)

Assessment contract or levy of special assessment, requirements--maximum assessment--assessment to be a lien, when--right of first refusal, when.

67.2815. 1. A clean energy development board shall not enter into an assessment contract or levy or collect a special assessment for a project without making a finding that there are sufficient resources to complete the project and that the estimated economic benefit expected from the project during the financing period is equal to or greater than the cost of the project.

2. An assessment contract shall be executed by the clean energy development board and the benefitted property owner or property owners and shall provide:

(1) A description of the project, including the estimated cost of the project and details on how the project will either reduce energy consumption or create energy from renewable sources;

(2) A mechanism for:

(a) Verifying the final costs of the project upon its completion; and

(b) Ensuring that any amounts advanced or otherwise paid by the clean energy development board toward costs of the project will not exceed the final cost of the project;

(3) An acknowledgment by the property owner that the property owner has received or will receive a special benefit by financing a project through the clean energy development board that equals or exceeds the total assessments due under the assessment contract;

(4) An agreement by the property owner to pay annual special assessments for a period not to exceed twenty years, as specified in the assessment contract;

(5) A statement that the obligations set forth in the assessment contract, including the obligation to pay annual special assessments, are a covenant that shall run with the land and be obligations upon future owners of such property; and

(6) An acknowledgment that no subdivision of property subject to the assessment contract shall be valid unless the assessment contract or an amendment thereof divides the total annual special assessment due between the newly subdivided parcels pro rata to the special benefit realized by each subdivided parcel.

3. The total special assessments levied against a property under an assessment contract shall not exceed the sum of the cost of the project, including any required energy audits and inspections, or portion thereof financed through the participation in a property assessed clean energy program or clean energy conduit financing, including the costs of any audits or inspections required by the clean energy development board, plus such administration fees, interest, and other financing costs reasonably required by the clean energy development board.

4. The clean energy development board shall provide a copy of each signed assessment contract to the local county assessor and county collector and shall cause a copy of such assessment contract to be recorded in the real estate records of the county recorder of deeds.

5. Special assessments agreed to under an assessment contract shall be a lien on the property against which it is assessed on behalf of the applicable clean energy development board from the date that each annual assessment under the assessment contract becomes due. Such special assessments shall be collected by the county collector in the same manner and with the same priority as ad valorem real property taxes. Once collected, the county collector shall pay over such special assessment revenues to the clean energy development board in the same manner in which revenues from ad valorem real property taxes are paid to other taxing districts. Such special assessments shall be collected as provided in this subsection from all subsequent property owners, including the state and all political subdivisions thereof, for the term of the assessment contract.

6. Any clean energy development board that contracts for outside administrative services to provide financing origination for a project shall offer the right of first refusal to enter into such a contract to a federally insured depository institution with a physical presence in Missouri upon the same terms and conditions as would otherwise be approved by the clean energy development board. Such right of first refusal shall not be applicable to the origination of any transaction that involves the issuance of bonds by the clean energy development board.

(L. 2010 H.B. 1692, et al.)

Program authorized, requirements--application process--audit may berequired.

[67.2820](#). 1. Any clean energy development board may establish a property assessed clean energy program to finance energy efficiency improvements or renewable energy improvements. A property assessed clean energy program shall consist of a program whereby a property owner may apply to a clean energy development board to finance the costs of a project through annual special assessments levied under an assessment contract.

2. A clean energy development board may establish application requirements and criteria for project financing approval as it deems necessary to effectively administer such program and ration available funding among projects, including but not limited to requiring projects to meet certain energy efficiency standards.

3. Clean energy development boards shall ensure that any property owner approved by the board to participate in a property assessed clean energy program or clean energy conduit financing under sections [67.2800](#) to [67.2835](#) shall have good creditworthiness or shall otherwise be considered a low risk for failure to meet the obligations of the program or conduit financing.

4. A clean energy development board may require an initial energy audit conducted by a qualified home energy auditor as defined in subdivision (4) of subsection 1 of section [640.153](#) as a prerequisite to project financing through a property assessed clean energy program as well as inspections to verify project completion.

(L. 2010 H.B. 1692, et al.)

Alternative financing method.

[67.2825](#). 1. In lieu of financing a project through a property assessed clean energy program, a clean energy development board may seek to finance any number of projects to be installed within a single parcel of property or within a unified development consisting of multiple adjoining parcels of property by participating in a clean energy conduit financing.

2. A clean energy conduit financing shall consist of the issuance of bonds under section [67.2830](#) payable from the special assessment revenues collected under an assessment contract with the property owner participating in the clean energy conduit financing and any other revenues pledged thereto.

(L. 2010 H.B. 1692, et al.)

Issuance of bonds.

[67.2830](#). 1. A clean energy development board may issue bonds payable from special assessment revenues generated by assessment contracts and any other revenues pledged thereto. The bonds shall be authorized by resolution of the clean energy development board, shall bear such date or dates, and shall mature at such time or times as the resolution shall specify, provided that the term of any bonds issued for a clean energy conduit financing shall not exceed twenty years. The bonds shall be in such denomination, bear interest at such rate, be in such form, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may provide. Notwithstanding any provision to the contrary under this section, issuance of the bonds shall conform to the requirements of subsection 1 of section [108.170](#).

2. Any bonds issued under this section shall not constitute an indebtedness of the state or any municipality. Neither the state nor any municipality shall be liable on such bonds, and the form of such bonds shall contain a statement to such effect.

(L. 2010 H.B. 1692, et al.)

Allocation of state's residual share of certain bond limitation.

[67.2835](#). The director of the department of economic development is authorized to allocate the state's residual share, or any portion thereof, of the national qualified energy conservation bond limitation under Section 54D of the Internal Revenue Code of 1986, as amended, for any purposes described therein to the authority, any clean energy development board, the state, any political subdivision, instrumentality, or other body corporate and politic.

(L. 2010 H.B. 1692, et al.)

Definitions--contract submitted to department for certification--taxcredit eligibility, procedure, requirements--rulemakingauthority.

[67.3000](#). 1. As used in this section and section [67.3005](#), the following words shall mean:

(1) "Active member", an organization located in the state of Missouri which solicits and services sports events, sports organizations, and other types of sports-related activities in that community;

(2) "Applicant" or "applicants", one or more certified sponsors, endorsing counties, endorsing municipalities, or a local organizing committee, acting individually or collectively;

(3) "Certified sponsor" or "certified sponsors", a nonprofit organization which is an active member of the National Association of Sports Commissions;

(4) "Department", the Missouri department of economic development;

(5) "Director", the director of revenue;

(6) "Eligible costs" shall include:

(a) Costs necessary for conducting the sporting event;

(b) Costs relating to the preparations necessary for the conduct of the sporting event; and

(c) An applicant's pledged obligations to the site selection organization as evidenced by the support contract for the sporting event.

"Eligible costs" shall not include any cost associated with the rehabilitation or construction of any facilities used to host the sporting event or direct payments to a for-profit site selection organization, but may include costs associated with the retrofitting of a facility necessary to accommodate the sporting event;

(7) "Eligible donation", donations received, by a certified sponsor or local organizing committee, from a taxpayer that may include cash, publicly traded stocks and bonds, and real estate that will be valued and documented according to rules promulgated by the department. Such donations shall be used solely to provide funding to attract sporting events to this state;

(8) "Endorsing municipality" or "endorsing municipalities", any city, town, incorporated village, or county that contains a site selected by a site selection organization for one or more sporting events;

(9) "Joinder agreement", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization setting out representations and assurances by each applicant in connection with the selection of a site in this state for the location of a sporting event;

(10) "Joinder undertaking", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization that each applicant will execute a joinder agreement in the event that the site selection organization selects a site in this state for a sporting event;

(11) "Local organizing committee", a nonprofit corporation or its successor in interest that:

(a) Has been authorized by one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the

applicant's behalf to a site selection organization for selection as the host of one or more sporting events; or

(b) With the authorization of one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, executes an agreement with a site selection organization regarding a bid to host one or more sporting events;

(12) "Site selection organization", the National Collegiate Athletic Association (NCAA); an NCAA member conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic Committee (USOC); a national governing body (NGB) or international federation of a sport recognized by the USOC; the United States Golf Association (USGA); the United States Tennis Association (USTA); the Amateur Softball Association of America (ASA); other major regional, national, and international sports associations, and amateur organizations that promote, organize, or administer sporting games or competitions; or other major regional, national, and international organizations that promote or organize sporting events;

(13) "Sporting event" or "sporting events", an amateur or Olympic sporting event that is competitively bid or is awarded by a site selection organization;

(14) "Support contract" or "support contracts", an event award notification, joinder undertaking, joinder agreement, or contract executed by an applicant and a site selection organization;

(15) "Tax credit" or "tax credits", a credit or credits issued by the department against the tax otherwise due under chapter 143 or 148, excluding withholding tax imposed under sections [143.191](#) to [143.265](#);

(16) "Taxpayer", any of the following individuals or entities who make an eligible donation:

(a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under chapter 143;

(b) A corporation subject to the annual corporation franchise tax imposed under chapter 147;

(c) An insurance company paying an annual tax on its gross premium receipts in this state;

(d) Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148;

(e) An individual subject to the state income tax imposed under chapter 143;

(f) Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

2. An applicant may submit a copy of a support contract for a sporting event to the department. Within sixty days of receipt of the sporting event support contract, the department may review the applicant's support contract and certify such support contract if it complies with the requirements of this section. Upon certification of the support contract by the department, the applicant may be authorized to receive the tax credit under subsection 4 of this section.

3. No more than thirty days following the conclusion of the sporting event, the applicant shall submit eligible costs and documentation of the costs evidenced by receipts, paid invoices, or other documentation in a manner prescribed by the department.

4. No later than seven days following the conclusion of the sporting event, the department, in consultation with the director, may determine the total number of tickets sold at face value for such event. No later than sixty days following the receipt of eligible costs and documentation of such costs from the applicant as required in subsection 3 of this section, the department may issue a refundable tax credit to the applicant for the lesser of one hundred percent of eligible costs incurred by the applicant or an amount equal to five dollars for every admission ticket sold to such event. Tax credits authorized by this section may be claimed against taxes imposed by chapters 143 and 148 and shall be claimed within one year of the close of the taxable year for which the credits were issued. Tax credits authorized by this section may be transferred, sold, or assigned by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department.

5. In no event shall the amount of tax credits issued by the department under subsection 4 of this section exceed three million dollars in any fiscal year.

6. An applicant shall provide any information necessary as determined by the department for the department and the director to fulfill the duties required by this section. At any time upon the request of the state of Missouri, a certified sponsor shall subject itself to an audit conducted by the state.

7. This section shall not be construed as creating or requiring a state guarantee of obligations imposed on an endorsing municipality under a support contract or any other agreement relating to hosting one or more sporting events in this state.

8. The department shall only certify an applicant's support contract for a sporting event in which the site selection organization has yet to select a location for the sporting event as of December 1, 2012. No support contract shall be certified unless the site selection organization has chosen to use a location in this state from competitive bids, at least one of which was a bid for a location outside of this state. Support contracts shall not be certified by the department after August 28, 2019, provided that the support contracts may be certified on or prior to August 28, 2019, for sporting events that will be held after such date.

9. The department may promulgate rules as necessary to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section [536.010](#), that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section [536.028](#). This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid and void.

(L. 2013 S.B. 10 & 25)

Sunset date 8-28-19, see § [67.3005](#)

Termination date 9-01-20, see § [67.3005](#)

Tax credit authorized, amount--application, approval--rulemaking authority--sunset date.

[67.3005](#). 1. For all taxable years beginning on or after January 1, 2013, any taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148, excluding withholding tax imposed by sections [143.191](#) to [143.265](#), in an amount equal to fifty percent of the amount of an eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's two subsequent taxable years.

2. To claim the credit authorized in this section, a certified sponsor or local organizing committee shall submit to the department an application for the tax credit authorized by this section on behalf of taxpayers. The department shall verify that the applicant has submitted the following items accurately and completely:

(1) A valid application in the form and format required by the department;

(2) A statement attesting to the eligible donation received, which shall include the name and taxpayer identification number of the individual making the eligible donation, the amount of the eligible donation, and the date the eligible donation was received; and

(3) Payment from the certified sponsor or local organizing committee equal to the value of the tax credit for which application is made.

If the certified sponsor or local organizing committee applying for the tax credit meets all criteria required by this subsection, the department shall issue a certificate in the appropriate amount.

3. Tax credits issued under this section may be assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer. Whenever a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed with the department specifying the name and address of the new owner of the tax credit or the value of the credit. In no event shall the amount of tax credits issued by the department under this section exceed ten million dollars in any fiscal year.

4. The department shall promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section [536.010](#), that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section [536.028](#). This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held

unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid and void.

5. Under section [23.253](#) of the Missouri sunset act:

(1) The provisions of the new program authorized under section [67.3000](#) and under this section shall automatically sunset six years after August 28, 2013, unless reauthorized by an act of the general assembly; and

(2) If such program is reauthorized, the program authorized under section [67.3000](#) and under this section shall automatically sunset twelve years after the effective date of the reauthorization of these sections; and

(3) Section [67.3000](#) and this section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under these sections is sunset.

(L. 2013 S.B. 10 & 25)

Sunset date 8-28-19

Termination date 9-01-20

Definitions.

[67.4500](#). As used in sections [67.4500](#) to [67.4520](#), the following terms shall mean:

(1) "Authority", any county drinking water supply lake authority created by sections [67.4500](#) to [67.4520](#);

(2) "Conservation storage level", the target elevation established for a drinking water supply lake at the time of design and construction of such lake;

(3) "Costs", the sum total of all reasonable or necessary expenses incidental to the acquisition, construction, expansion, repair, alteration, and improvement of the project, including without limitation the following: the expense of studies and surveys; the cost of all lands, properties, rights, easements, and franchises acquired; land title and mortgage guaranty policies; architectural and engineering services; legal, organizational marketing, or other special services; provisions for working capital; reserves for principal and interest; and all other necessary and incidental expenses, including interest during construction on bonds issued to finance the project and for a period subsequent to the estimated date of completion of the project;

(4) "Project", recreation and tourist facilities and services, including, but not limited to, lakes, parks, recreation centers, restaurants, hunting and fishing reserves, historic sites and attractions, and any other facilities that the authority may desire to undertake, including the related infrastructure buildings and the usual and convenient facilities appertaining to any undertakings, and any extensions or improvements of any facilities, and the acquisition of any property necessary therefor, all as may be related to the development of a water supply source, recreational and tourist accommodations, and facilities;

(5) "Water commission", a water commission owning a reservoir formed pursuant to sections [393.700](#) to [393.770](#);

(6) "Watershed", the area that contributes or may contribute to the surface water of any lake as determined by the authority.

(L. 2011 H.B. 89)

Effective 7-11-11

CROSS REFERENCE:

Nonseverability clause, [640.099](#)

Authority created, powers, purpose--income and property exempt from taxation--immunity from liability.

[67.450](#)5. 1. There is hereby created within any county of the third classification with a township form of government and with more than seven thousand two hundred but fewer than seven thousand three hundred inhabitants, and within any county of the second classification with more than seventy-five thousand but fewer than one hundred thousand inhabitants, a county drinking water supply lake authority, which shall be a body corporate and politic and a political subdivision of this state.

2. The authority may exercise the powers provided to it under section [67.4520](#) over the reservoir area encompassing any drinking water supply lake of one thousand five hundred acres or more, as measured at its conservation storage level, and within the lake's watershed.

3. It shall be the purpose of each authority to promote the general welfare and a safe drinking water supply through the construction, operation, and maintenance of a drinking water supply lake.

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

5. No county in which an authority is organized shall be held liable in connection with the construction, operation, or maintenance of any project or program undertaken pursuant to sections [67.4500](#) to [67.4520](#), including any actions taken by the authority in connection with such project or program.

(L. 2011 H.B. 89, A.L. 2012 H.B. 1251)

CROSS REFERENCE:

Nonseverability clause, [640.099](#)

Members, appointment.

[67.451](#)10. A county drinking water supply lake authority shall consist of at least six but not more than thirty members, appointed as follows:

(1) Members of the water commission shall appoint all members to the authority, one-third of the initial members for a six-year term, one-third for a four-year term, and the remaining one-third for a two-year term, until a successor is appointed; provided that, if there is an odd number of members, the last person appointed shall serve a two-year term. Upon the expiration of each term, a successor shall be appointed for a six-year term;

(2) No person shall be appointed to serve on the authority unless he or she is a registered voter in the state for more than five years, a resident in the county where the water commission is located for more than five years, and over the age of twenty-five years. If any member moves outside such county, the seat shall be deemed vacant and a new member shall be appointed by the county commission to complete the unexpired term.

(L. 2011 H.B. 89)

Effective 7-11-11

CROSS REFERENCE:

Nonseverability clause, [640.099](#)

Initial meeting, when--officers, executive director--surety bond requirements--conflict of interest.

[67.451](#) 1. The water commission shall by resolution establish a date and time for the initial meeting of the authority.

2. At the initial meeting, and annually thereafter, the authority shall elect one of its members as chairman and one as vice chairman, and appoint a secretary and a treasurer who may be a member of the authority. If not a member of the authority, the secretary or treasurer shall receive compensation that shall be fixed from time to time by action of the authority. The authority may appoint an executive director who shall not be a member of the authority and who shall serve at its pleasure. If an executive director is appointed, he or she shall receive such compensation as shall be fixed from time to time by action of the authority. The authority may designate the secretary to act in lieu of the executive director. The secretary shall keep a record of the proceedings of the authority and shall be the custodian of all books, documents, and papers filed with the authority, the minute books or journal thereof, and its official seal. The secretary may cause copies to be made of all minutes and other records and documents of the authority and may give certificates under the official seal of the authority to the effect that the copies are true and correct copies, and all persons dealing with the authority may rely on such certificates. The authority, by resolution duly adopted, shall fix the powers and duties of its executive director as it may from time to time deem proper and necessary.

3. Each member of the authority shall execute a surety bond in the penal sum of fifty thousand dollars or, in lieu thereof, the chairman of the authority shall execute a blanket bond covering each member and the employees or other officers of the authority, each surety bond to be conditioned upon the faithful performance of the duties of the office or offices covered, to be executed by a surety company authorized to transact business in the state as surety, and to be approved by the

attorney general and filed in the office of the secretary of state. The cost of each such bond shall be paid by the authority.

4. No authority member shall participate in any deliberations or decisions concerning issues where the authority member has a direct financial interest in contracts, property, supplies, services, facilities, or equipment purchased, sold, or leased by the authority. Authority members shall additionally be subject to the limitations regarding the conduct of public officials as provided in chapter 105.

(L. 2011 H.B. 89)

Effective 7-11-11

CROSS REFERENCE:

Nonseverability clause, [640.099](#)

Powers of authority--transfer of property to authority, when--zoning and planning powers.

[67.4520](#). 1. The authority may:

- (1) Acquire, own, construct, lease, and maintain recreational or water quality projects;
- (2) Acquire, own, lease, sell, or otherwise dispose of interests in and to real property and improvements situated thereon and in personal property necessary to fulfill the purposes of the authority;
- (3) Contract and be contracted with, and to sue and be sued;
- (4) Accept gifts, grants, loans, or contributions from the federal government, the state of Missouri, political subdivisions, municipalities, foundations, other public or private agencies, individuals, partnerships, or corporations;
- (5) Employ such managerial, engineering, legal, technical, clerical, accounting, advertising, stenographic, and other assistance as it may deem advisable. The authority may also contract with independent contractors for any of the foregoing assistance;
- (6) Disburse funds for its lawful activities and fix salaries and wages of its employees;
- (7) Fix rates, fees, and charges for the use of any projects and property owned, leased, operated, or managed by the authority;
- (8) Adopt, alter, or repeal its own bylaws, rules, and regulations governing the manner in which its business may be transacted; however, said bylaws, rules, and regulations shall not exceed the powers granted to the authority by sections [67.4500](#) to [67.4520](#);
- (9) Either jointly with a similar body, or separately, recommend to the proper departments of the government of the United States, or any state or subdivision thereof, or to any other body, the carrying out of any public improvement;

(10) Provide for membership in any official, industrial, commercial, or trade association, or any other organization concerned with such purposes, for receptions of officials or others as may contribute to the advancement of the authority and development therein, and for such other public relations activities as will promote the same, and such activities shall be considered a public purpose;

(11) Cooperate with municipalities and other political subdivisions as provided in chapter 70;

(12) Enter into any agreement with any other state, agency, authority, commission, municipality, person, corporation, or the United States, to effect any of the provisions contained in sections [67.4500](#) to [67.4520](#);

(13) Sell and supply water and construct, own, and operate infrastructure projects in areas within its jurisdiction, including but not limited to roads, bridges, water and sewer systems, and other infrastructure improvements;

(14) Issue revenue bonds in the same manner as provided under section [67.789](#); and

(15) Adopt tax increment financing within its boundaries in the same manner as provided under section [67.790](#).

2. The state or any political subdivision or municipal corporation thereof may in its discretion, with or without consideration, transfer or cause to be transferred to the authority or may place in its possession or control, by deed, lease, or other contract or agreement, either for a limited period or in fee, any property wherever situated.

3. The state or any political subdivision may appropriate, allocate, and expend such funds of the state or political subdivision for the benefit of the authority as are reasonable and necessary to carry out the provisions of sections [67.4500](#) to [67.4520](#).

4. The authority shall have the authority to exercise all zoning and planning powers that are granted to cities, towns, and villages under chapter 89, except that the authority shall not exercise such powers inside the corporate limits of any city, town, or village which has adopted a city plan under the laws of this state before August 28, 2011.

(L. 2011 H.B. 89)

Effective 7-11-11

CROSS REFERENCE:

Nonseverability clause, [640.099](#)

District authorized.

[67.5000](#). A parks, trails, and greenways district may be created, incorporated, and managed pursuant to sections [67.5000](#) to [67.5038](#) and once created may exercise the powers given to that district pursuant to section [67.5006](#). A district shall include a county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants. Any recreation system or public parks system that exists within a district established

pursuant to sections [67.5000](#) to [67.5038](#) shall remain in existence with the same powers and responsibilities it had prior to the establishment of such district. Nothing in sections [67.5000](#) to [67.5038](#) shall be construed in any manner to limit or prohibit:

- (1) Later establishment or cessation of any park or recreation system provided by law; or
 - (2) Any powers and responsibilities of any park or recreation system provided by state law.
- (L. 2012 H.B. 1504)

Name of district.

[67.5002](#). When a district authorized by section [67.5000](#) is created, it shall be a body corporate and a political subdivision of this state and the district shall be known as ". Parks, Trails, and Greenways District". In that name, the district may sue and be sued, issue bonds and levy and collect taxes or fees pursuant to the limitations of sections [67.5000](#) to [67.5038](#).

(L. 2012 H.B. 1504)

Responsibilities of district, powers and responsibilities supplemental to other systems.

[67.5004](#). Each district established pursuant to sections [67.5000](#) to 67.5033* shall be responsible for the planning, development, operation, and maintenance of a public system of interconnecting trails, open spaces, greenways, and parks throughout the county comprising such district, except as otherwise specifically provided for by statute. The powers and responsibilities of the district shall be supplemental to, but shall not be a substitute for, the powers and responsibilities of other parks and recreation systems located within the district or for the powers of other conservation and environmental regulatory agencies. Nothing in this section shall be interpreted to give any district the authority to regulate water quality, watershed, or land use issues in the county comprising the district.

(L. 2012 H.B. 1504)

*Section 67.5033 does not exist.

Powers of district.

[67.5006](#). A parks, trails, and greenways district shall have the power to:

- (1) Prepare or cause to be prepared and adopt a plan or plans for interconnecting systems of public trails, open spaces, greenways, and parks throughout the county comprising the district;
- (2) Develop, supervise, improve, maintain, and take custody of an interconnecting system of public parks, trails, open spaces, greenways, and recreational facilities owned, operated, managed, or maintained by that district;
- (3) Issue bonds, notes, or other obligations in furtherance of any power or duty of a district and to refund those bonds, notes, or obligations, as provided in sections [67.5032](#) to [67.5036](#);

(4) Contract with public and private entities, including other parks and recreation agencies, or individuals both within and without the state and shall have the power to contract with the United States or any agency thereof in furtherance of any power or duty of the district;

(5) Lease, purchase, own, hold, control, contract, and sell any and all rights in land, buildings, improvements, and any and all other real, personal, or property that is a combination of both; provided that, real property within a county may only be purchased by a district if a majority of the board members consent to that purchase;

(6) Receive property, both real and personal, or money that has been granted, donated, devised, or bequeathed to the district;

(7) Establish a separate district account into which all local sales taxes received from the director of the department of revenue and other funds received by that district shall be deposited;

(8) Establish and collect reasonable charges for the use of the facilities of the district;

(9) Maintain an office and staff at any place or places in this state as the district may designate and conduct its business and operations as is necessary to fulfill that district's duties, pursuant to sections [67.5000](#) to [67.5038](#); and

(10) Appoint, when the district board determines it is appropriate, advisory committees to assist the district board in the exercise of the power and duties vested in the district.

(L. 2012 H.B. 1504)

Ballot language.

[67.5008](#). A question, in substantially the following form, may be submitted to the voters in each county authorized to establish a district:

Shall there be organized in the County of , state of Missouri, a parks, trails, and greenways district for the purposes of planning, developing, supervising, improving, maintaining, and taking custody of an interconnecting system of public parks, trails, open spaces, greenways, and recreational facilities within the boundaries of that district to be known as ". Parks, Trails, and Greenways District", and further shall a local sales tax of one-tenth of one cent be levied and collected in County for the support of this parks, trails, and greenways district, with forty-five percent of that revenue going to the district and fifty-five percent being returned to County and the cities within the County for local park improvements?

☐ YES ☐ NO

(L. 2012 H.B. 1504)

Majority vote required.

[67.5010](#). If a majority of the votes cast by the qualified voters voting on the question submitted pursuant to section [67.5008](#) voted YES, then that district shall be deemed created. However, if a majority of the qualified voters cast NO votes, that district shall not be deemed created unless and

until another question of whether to authorize the creation of a district and impose the one-tenth of one cent local sales tax is submitted to the qualified voters of that county and that question is approved by a majority of the qualified voters voting thereon.

(L. 2012 H.B. 1504)

Sale tax authorized in counties of district.

[67.5012](#). The governing body of any county located within a district established pursuant to sections [67.5000](#) to [67.5038](#) is authorized to impose by order, ordinance, or otherwise a one-tenth of one cent local sales tax on all retail sales subject to taxation pursuant to sections [144.010](#) to [144.525](#) for the purpose of funding activities that are consistent with the powers and duties of a district, as set forth in section [67.5006](#). The tax authorized by this section shall be in addition to all other sales taxes allowed by law. The provisions of sections [32.085](#) and [32.087](#) shall apply to each local sales tax approved pursuant to sections [67.5000](#) to [67.5038](#). The question of whether to continue to impose the one-tenth of one cent local sales tax authorized under this section shall be submitted to the voters of the county every twenty-three years after the voters of that county approved the initial imposition of the tax.

(L. 2012 H.B. 1504)

Allocation of sales tax.

[67.5014](#). The local sales tax authorized in section [67.5012](#) shall be collected and allocated in the district as follows:

(1) Forty-five percent of the local sales taxes collected as described in section [67.5012](#) shall be deposited by the department of revenue in the parks, trails, and greenways district fund to be administered by the board of directors of that district to pay costs associated with the planning, development, supervision, improvement, maintenance, and custody of an interconnecting system of public parks, trails, open space, greenways, and recreational facilities within the boundaries of that district. Up to five percent of the amount deposited in that parks, trails, and greenways fund shall be used for grants to local public agencies to be used for activities that are consistent with the district's powers and duties as set forth in section [67.5006](#). Costs for office and project administration may be up to, but shall not exceed, fifteen percent of the amount deposited in a district fund pursuant to this subdivision;

(2) Fifteen percent of the local sales taxes collected as described in section [67.5012](#) shall be distributed by the department of revenue to the county to be used for planning, development, supervision, improvement, maintenance, and custody of public parks, trails, open spaces, greenways, and recreational facilities within the boundaries of a district; and

(3) Forty percent of the local sales taxes collected as described in section [67.5012](#) shall be distributed by the department of revenue to each of the cities in that county, in proportion to each city's relative local sales tax contribution, to be used for planning, development, supervision,

improvement, maintenance, and custody of public parks, trails, open spaces, greenways, and recreational facilities within the boundaries of a district.

(L. 2012 H.B. 1504)

Department of revenue to administer and collect tax--director's duties.

[67.5016](#). 1. Any county levying a local sales tax under the authority of sections [67.5000](#) to [67.5038](#) shall not administer or collect the tax locally, but shall utilize the services of the state department of revenue to administer, enforce, and collect the tax. The sales tax shall be administered, enforced, and collected in the same manner and by the same procedure as other local sales taxes are levied and collected and shall be in addition to any other sales tax authorized by law. Except as modified in this section, all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed pursuant to this section.

2. Upon receipt of a certified copy of a resolution from the county authorizing the levy of a local sales tax, which resolution shall state the name of the district in which that county is included, the director of the department of revenue shall cause this tax to be collected at the same time and in the same manner provided for the collection of the state sales tax. All moneys derived from this local sales tax imposed under the authority of sections [67.5000](#) to [67.5038](#) and collected under the provisions of this section by the director of revenue shall be credited to a fund established for the district, which is hereby established in the state treasury, under the name of that district, as established. Any refund due on any local sales tax collected pursuant to section [67.5000](#) to [67.5038](#) shall be paid out of the sales tax refund fund and reimbursed by the director of revenue from the sales tax revenue collected under this section. All local sales tax revenue derived from the authority granted by sections [67.5000](#) to [67.5038](#) and collected from within any county, under this section, shall be remitted at least quarterly by the director of revenue to the district established by sections [67.5000](#) to [67.5038](#), the source county included in the district and the cities in that county, in the percentages set forth in section [67.5014](#).

(L. 2012 H.B. 1504)

Treasurer's duties--report required, when.

[67.5018](#). 1. The treasurer of the board of each district created shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of each district created by sections [67.5000](#) to [67.5038](#) shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be approved by the board of each district created. Upon board approval, the report shall be available for inspection.

2. The accounts of the district shall be open at any reasonable time for inspection by duly authorized representatives of the county and cities included within the jurisdictional boundaries of that district.

3. Annually, no later than one hundred twenty days after the close of each district's fiscal year, the board of each district created by sections [67.5000](#) to [67.5038](#) shall cause to be prepared a report

on the operations and transactions conducted by that district during the preceding year. The report shall be an open record and shall be submitted to the governing bodies of each city and county within the jurisdictional boundaries of that district commencing the year following the year in which the district is created. The board of each district shall take those actions as are reasonably required to make this report readily available to the public.

(L. 2012 H.B. 1504)

Revenues from tax not to be allocated to special fund by municipalities.

67.5020. Notwithstanding the provisions of section 99.845 to the contrary, the revenues from the local sales taxes imposed under the authority set forth in section 67.5012 shall not be allocated to and paid by the state department of revenue to any special allocation fund established by any municipality under sections 99.800 to 99.865.

(L. 2012 H.B. 1504)

Board of directors, appointment, terms, removal.

67.5022. 1. When a district is created pursuant to sections 67.5000 to 67.5038, the district shall be governed by a board of directors. The presiding commissioner or elected county executive of the county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants shall appoint one member of the district's board of directors chosen from the residents of that county. The mayor of the largest city in that county shall appoint two persons from the residents of that city in that county, and the mayors of the next five most populous cities in the county shall, on a rotating basis and in accordance with subsection 2 of this section, appoint four persons from the residents of those respective cities in that county to serve on the board.

2. The mayors of the second through sixth most populous cities in that county, as determined by the most recent decennial census, shall appoint the board members from the residents of those cities in the county by December fifteenth of each year. Representation on the board from these second through sixth most populous cities shall be on a rotating basis, as follows. In the initial year:

(1) The second most populous city shall be represented on the board, and that member shall serve for a term of one year;

(2) The third most populous city shall be represented on the board, and that member shall serve for a term of two years;

(3) The fourth most populous city shall be represented on the board, and that member shall serve for a term of three years;

(4) The fifth most populous city shall be represented on the board, and that member shall serve for a term of four years; and

(5) The sixth most populous city shall not be represented on the board.

In the second year, the sixth most populous city shall be represented on the board, and the member shall serve for a term of four years. In that second year, the second most populous city shall have no representation on the board. Membership on the board shall rotate in this manner every year thereafter, with each of the second through sixth most populous cities not being represented on the board, in this alternating basis, one of every succeeding four years.

3. The board members appointed to a district shall hold office for four-year terms; provided that, initial terms of the representative of the second through the sixth most populous cities in the county shall be of the staggered lengths as set forth in subsection 2 of this section. On the expiration of the initial terms of appointment and on the expiration of any subsequent term, the resulting vacancies shall be filled by the chief elected official of each of the represented cities and the county. All vacancies on the board shall be filled in the same manner for the duration of the term being filled. Board members shall serve until their successors are named and the successors have commenced their terms as board members. Board members shall be eligible for reappointment.

4. The chief elected official of each city or county that has membership on the board of a district may replace a board member representing that elected official's city or county at any time, in that elected official's sole discretion. Upon this removal, the chief elected official shall appoint another individual to represent that city or county on the board of directors of the district.

(L. 2012 H.B. 1504)

Organizational meeting--adoption of bylaws, rules, and regulations.

67.5024. Promptly after their appointment, the initial board members of a district created pursuant to sections 67.5000 to 67.5038 shall hold an organizational meeting at which they shall elect a president, secretary, treasurer, and any other officers from among their number as they may deem necessary. The members shall make and adopt bylaws, rules, and regulations for their guidance, as may be expedient and not inconsistent with sections 67.5000 to 67.5038.

(L. 2012 H.B. 1504)

Qualifications of board members.

67.5026. Board members shall be citizens of the United States and shall reside within the county or city, as the case may be, from which they are appointed. No board member shall receive compensation for performance of duties as a board member. No board member shall be financially interested directly or indirectly in any contract entered into pursuant to sections 67.5000 to 67.5038.

(L. 2012 H.B. 1504)

Alterations of public highways, streets, or roads through parks, trails, or greenways--agreements permitted.

67.5028. When a public highway, street, or road extends into or through a public trail, trail area, greenway, or park area of a district, or when a public highway, street, or road forms all or part of a suitable connection between two or more public trails, trail areas, or park areas within a district, and

it is advisable by the board to make alterations in the route or width of the highway or to grade, drain, pave, or otherwise improve the highway, the board may enter into agreements, consistent with the purposes of that district, with the public authorities in control of the portion of the highway, street, or road that lies within any, or forms any part of, a connecting link to and between any, public trail, trail area, or park area of a district. Any agreement with any such public authority shall follow the procedure authorized by law for dealing with that authority, and any agreement shall provide for the payment by the board of an agreed-upon portion of the costs of that agreement. This section shall not alter the legal status of that highway, street, or road in any way.

(L. 2012 H.B. 1504)

Eminent domain authority, district not authorized to exercise.

67.5030. No district created pursuant to sections 67.5000 to 67.5038 shall be authorized to exercise the power of eminent domain.

(L. 2012 H.B. 1504)

Issuance of bonds, requirements.

67.5032. 1. Bonds of a district authorized by sections 67.5000 to 67.5038 shall be issued pursuant to a resolution adopted by the board of directors of that district, which resolution shall set out the estimated cost to that district of the proposed improvements, and shall further set out the amount of bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment, and all other details in connection with those bonds. These bonds may be subject to provision for redemption prior to maturity, with or without premium, and at the times and upon the conditions as may be provided by the resolution.

2. Notwithstanding the provisions of section 108.170, these bonds shall bear interest at rate or rates determined by the issuing district and shall mature within a period not exceeding twenty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount of the bonds to be issued. Bonds issued by a district shall possess all of the qualities of negotiable instruments pursuant to the laws of this state.

3. These bonds may be payable to bearer, may be registered or coupon bonds and, if payable to bearer, may contain any registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing those bonds, which resolution may also provide for the exchange of registered and coupon bonds. These bonds and any coupons attached thereto shall be signed in the manner and by the officers of the district as may be provided by the resolution authorizing the bonds. A district may provide for the replacement of any bond that has become mutilated, destroyed, or lost.

4. Bonds issued by a district shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the issuing district's parks, trails, and greenways fund, including revenues derived from local sales taxes and any other monies held by that district. Neither the board

members nor any person executing the bonds shall be personally liable on those bonds by reason of the issuance of those bonds. Bonds issued pursuant to this section or section [67.5034](#) shall not constitute a debt, liability or obligation of this state, or any political subdivision of this state, nor shall any of these obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the issuing district. The issuance of bonds pursuant to this section or section [67.5034](#) shall not directly, indirectly or contingently obligate this state or any political subdivision of this state, other than the district issuing the bonds, to levy any form of taxation for those bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to this section or section [67.5034](#) shall contain, on its face, a statement to the effect that the issuing district shall not be obligated to pay those bonds nor the interest on those bonds, except from the revenues received by the issuing district or assets of that district lawfully pledged for that district, and that neither the good faith and credit nor the taxing power of this state or of any political subdivision of this state, other than the issuing district, is pledged to the payment of the principal of or the interest on that obligation or bond. The proceeds of these bonds shall be disbursed in the manner and pursuant to the restrictions the district may provide in the resolution authorizing the issuance of those bonds.

(L. 2012 H.B. 1504)

Negotiable refunding bonds permitted, limitations.

[67.5034](#). 1. A district may issue negotiable refunding bonds for the purpose of refunding, extending or unifying the whole or any part of any bonds of a district then outstanding, or any bonds, notes or other obligations issued by any other public agency, public body or political subdivision in connection with any facilities to be acquired, leased or subleased by that district, which refunding bonds shall not exceed the amount necessary to refund the principal of the outstanding bonds to be refunded and the accrued interest on those bonds to the date of that refunding, together with any redemption premium, amounts necessary to establish reserve and escrow funds and all costs and expenses incurred in connection with the refunding. The board shall provide for the payment of interest and principal of any refunding bonds in the same manner as was provided for the payment of interest and principal of the bonds refunded.

2. In the event that any of the board members or officers of a district whose signatures appear on any bonds or coupons shall cease to be on the board or cease to be an officer before the delivery of those bonds, those signatures shall remain valid and sufficient for all purposes, the same as if that board member or officer had remained in office until the delivery of those bonds.

(L. 2012 H.B. 1504)

Public function, board declared performing--exemption from taxation by this state.

[67.5036](#). Each district is hereby declared to be performing a public function and bonds of a district are declared to be issued for an essential public and governmental purpose and, accordingly, interest on those bonds and income from those bonds shall be exempt from income taxation by this state.

(L. 2012 H.B. 1504)

Purchases in excess of \$10,000 by lowest and best bid standard.

[67.5038](#). All purchases by a district in excess of ten thousand dollars used in the construction or maintenance of any public recreational facility, trail, park, or greenway in that district shall be made pursuant to the lowest and best bid standard as provided in section [34.040](#) or pursuant to the lowest and best proposal standard as provided in section [34.042](#). The board of any district shall have the same discretion, powers and duties as granted to the commissioner of administration by sections [34.040](#) and [34.042](#).

(L. 2012 H.B. 1504)

Citation of law.

[67.5090](#). Sections [67.5090](#) to [67.5103](#) shall be known and may be cited as the "Uniform Wireless Communications Infrastructure Deployment Act" and is intended to encourage and streamline the deployment of broadcast and broadband facilities and to help ensure that robust wireless radio-based communication services are available throughout Missouri.

(L. 2013 H.B. 331, A.L. 2014 S.B. 650)

Definitions.

[67.5092](#). As used in sections [67.5090](#) to [67.5103](#), the following terms mean:

- (1) "Accessory equipment", any equipment serving or being used in conjunction with a wireless communications facility or wireless support structure. The term includes utility or transmission equipment, power supplies, generators, batteries, cables, equipment buildings, cabinets and storage sheds, shelters, or similar structures;
- (2) "Antenna", communications equipment that transmits or receives electromagnetic radio signals used in the provision of any type of wireless communications services;
- (3) "Applicant", any person engaged in the business of providing wireless communications services or the wireless communications infrastructure required for wireless communications services who submits an application;
- (4) "Application", a request submitted by an applicant to an authority to construct a new wireless support structure, for the substantial modification of a wireless support structure, or for collocation of a wireless facility or replacement of a wireless facility on an existing structure;
- (5) "Authority", each state, county, and municipal governing body, board, agency, office, or commission authorized by law and acting in its capacity to make legislative, quasi-judicial, or administrative decisions relative to zoning or building permit review of an application. The term shall not include state courts having jurisdiction over land use, planning, or zoning decisions made by an authority;

(6) "Base station", a station at a specific site authorized to communicate with mobile stations, generally consisting of radio transceivers, antennas, coaxial cables, power supplies, and other associated electronics, and includes a structure that currently supports or houses an antenna, a transceiver, coaxial cables, power supplies, or other associated equipment;

(7) "Building permit", a permit issued by an authority prior to commencement of work on the collocation of wireless facilities on an existing structure, the substantial modification of a wireless support structure, or the commencement of construction of any new wireless support structure, solely to ensure that the work to be performed by the applicant satisfies the applicable building code;

(8) "Collocation", the placement or installation of a new wireless facility on a structure that already has an existing wireless facility, including electrical transmission towers, water towers, buildings, and other structures capable of structurally supporting the attachment of wireless facilities in compliance with applicable codes;

(9) "Electrical transmission tower", an electrical transmission structure used to support high voltage overhead power lines. The term shall not include any utility pole;

(10) "Equipment compound", an area surrounding or near a wireless support structure within which are located wireless facilities;

(11) "Existing structure", a structure that exists at the time a request to place wireless facilities on a structure is filed with an authority. The term includes any structure that is capable of supporting the attachment of wireless facilities in compliance with applicable building codes, National Electric Safety Codes, and recognized industry standards for structural safety, capacity, reliability, and engineering, including, but not limited to, towers, buildings, and water towers. The term shall not include any utility pole;

(12) "Replacement", includes constructing a new wireless support structure of equal proportions and of equal height or such other height that would not constitute a substantial modification to an existing structure in order to support wireless facilities or to accommodate collocation and includes the associated removal of the preexisting wireless facilities or wireless support structure;

(13) "Substantial modification", the mounting of a proposed wireless facility on a wireless support structure which, as applied to the structure as it was originally constructed:

(a) Increases the existing vertical height of the structure by:

a. More than ten percent; or

b. The height of one additional antenna array with separation from the nearest existing antenna not to exceed twenty feet, whichever is greater; or

(b) Involves adding an appurtenance to the body of a wireless support structure that protrudes horizontally from the edge of the wireless support structure more than twenty feet or more than the width of the wireless support structure at the level of the appurtenance, whichever is greater (except where necessary to shelter the antenna from inclement weather or to connect the antenna to the tower via cable);

(c) Involves the installation of more than the standard number of new outdoor equipment cabinets for the technology involved, not to exceed four new equipment cabinets; or

(d) Increases the square footage of the existing equipment compound by more than one thousand two hundred fifty square feet;

(14) "Utility", any person, corporation, county, municipality acting in its capacity as a utility, municipal utility board, or other entity, or department thereof or entity related thereto, providing retail or wholesale electric, natural gas, water, waste water, data, cable television, or telecommunications or internet protocol-related services;

(15) "Utility pole", a structure owned or operated by a utility that is designed specifically for and used to carry lines, cables, or wires for telephony, cable television, or electricity, or to provide lighting;

(16) "Water tower", a water storage tank, or a standpipe or an elevated tank situated on a support structure, originally constructed for use as a reservoir or facility to store or deliver water;

(17) "Wireless communications service", includes the wireless facilities of all services licensed to use radio communications pursuant to Section 301 of the Communications Act of 1934, 47 U.S.C. Section 301;

(18) "Wireless facility", the set of equipment and network components, exclusive of the underlying wireless support structure, including, but not limited to, antennas, accessory equipment, transmitters, receivers, power supplies, cabling and associated equipment necessary to provide wireless communications services;

(19) "Wireless support structure", a structure, such as a monopole, tower, or building capable of supporting wireless facilities. This definition does not include utility poles.

(L. 2013 H.B. 331, A.L. 2014 S.B. 650)

Prohibited acts by authority.

[67.5094](#). In order to ensure uniformity across the state of Missouri with respect to the consideration of every application, an authority shall not:

(1) Require an applicant to submit information about, or evaluate an applicant's business decisions with respect to its designed service, customer demand for service, or quality of its service to or from a particular area or site;

(2) Evaluate an application based on the availability of other potential locations for the placement of wireless support structures or wireless facilities, including without limitation the option to collocate instead of construct a new wireless support structure or for substantial modifications of a support structure, or vice versa; provided, however, that solely with respect to an application for a new wireless support structure, an authority may require an applicant to state in such applicant's application that it conducted an analysis of available collocation opportunities on existing wireless towers within the same search ring defined by the applicant, solely for the purpose of confirming that

an applicant undertook such an analysis; for collocation to any certified historic structure as defined in section [253.545](#), in addition to all other applicable time requirements, there shall be a thirty-day time period before approval of an application. During such time period, an authority shall hold one or more public hearings on collocation to a certified historic structure;

(3) Dictate the type of wireless facilities, infrastructure or technology to be used by the applicant, including, but not limited to, requiring an applicant to construct a distributed antenna system in lieu of constructing a new wireless support structure;

(4) Require the removal of existing wireless support structures or wireless facilities, wherever located, as a condition for approval of an application;

(5) With respect to radio frequency emissions, impose environmental testing, sampling, or monitoring requirements or other compliance measures on wireless facilities that are categorically excluded under the Federal Communication Commission's rules for radio frequency emissions under 47 CFR 1.1307(b)(1) or other applicable federal law, as the same may be amended or supplemented;

(6) Establish or enforce regulations or procedures for RF signal strength or the adequacy of service quality;

(7) Establish or enforce regulations or procedures for environmental safety for any wireless communications facility that is inconsistent with or in excess of those required by OET Bulletin 65, entitled Evaluating Compliance with FCC Guidelines for Human Exposure to Radio Frequency Electromagnetic Fields, Edition 97-01, released August, 1997, and Supplement A: Additional Information for Radio and Television Broadcast Stations;

(8) In conformance with 47 U.S.C. Section 332(c)(7)(b)(4), reject an application, in whole or in part, based on perceived or alleged environmental effects of radio frequency emissions;

(9) Impose any restrictions with respect to objects in navigable airspace that are greater than or in conflict with the restrictions imposed by the Federal Aviation Administration;

(10) Prohibit the placement of emergency power systems that comply with federal and state environmental requirements;

(11) Charge an application fee, consulting fee, or other fee associated with the submission, review, processing, and approval of an application that is not required for similar types of commercial development within the authority's jurisdiction. Fees imposed by an authority for or directly by a third-party entity providing review or technical consultation to the authority must be based on actual, direct, and reasonable administrative costs incurred for the review, processing, and approval of an application. Except when mutually agreeable to the applicant and the authority, total charges and fees shall not exceed five hundred dollars for a collocation application or one thousand five hundred dollars for an application for a new wireless support structure or for a substantial modification of a wireless support structure. Notwithstanding the foregoing, in no event shall an authority or any third-party entity include within its charges any travel expenses incurred in a third-party's review of an

application and in no event shall an applicant be required to pay or reimburse an authority for consultation or other third-party fees based on a contingency or result-based arrangement;

(12) Impose surety requirements, including bonds, escrow deposits, letters of credit, or any other type of financial surety, to ensure that abandoned or unused facilities can be removed unless the authority imposes similar requirements on other permits for other types of commercial development or land uses;

(13) Condition the approval of an application on the applicant's agreement to provide space on or near the wireless support structure for authority or local governmental services at less than the market rate for space or to provide other services via the structure or facilities at less than the market rate for such services;

(14) Limit the duration of the approval of an application;

(15) Discriminate or create a preference on the basis of the ownership, including ownership by the authority, of any property, structure, or tower when promulgating rules or procedures for siting wireless facilities or for evaluating applications;

(16) Impose any requirements or obligations regarding the presentation or appearance of facilities, including, but not limited to, those relating to the kind or type of materials used and those relating to arranging, screening, or landscaping of facilities if such regulations or obligations are unreasonable;

(17) Impose any requirements that an applicant purchase, subscribe to, use, or employ facilities, networks, or services owned, provided, or operated by an authority, in whole or in part, or by any entity in which an authority has a competitive, economic, financial, governance, or other interest;

(18) Condition the approval of an application on, or otherwise require, the applicant's agreement to indemnify or insure the authority in connection with the authority's exercise of its police power-based regulations; or

(19) Condition or require the approval of an application based on the applicant's agreement to permit any wireless facilities provided or operated, in whole or in part, by an authority or by any entity in which an authority has a competitive, economic, financial, governance, or other interest, to be placed at or collocated with the applicant's wireless support structure.

(L. 2013 H.B. 331, A.L. 2014 S.B. 650)

Permitted acts of authority--applicants for new structures, requirements--authority's duties--court review, when.

[67.5096](#). 1. Authorities may continue to exercise zoning, land use, planning, and permitting authority within their territorial boundaries with regard to the siting of new wireless support structures, subject to the provisions of sections [67.5090](#) to [67.5103](#), including without limitation section [67.5094](#), and subject to federal law.

2. Any applicant that proposes to construct a new wireless support structure within the jurisdiction of any authority, planning or otherwise, that has adopted planning and zoning regulations in accordance with sections [67.5090](#) to [67.5103](#) shall:

(1) Submit the necessary copies and attachments of the application to the appropriate authority. Each application shall include a copy of a lease, letter of authorization or other agreement from the property owner evidencing applicant's right to pursue the application; and

(2) Comply with applicable local ordinances concerning land use and the appropriate permitting processes.

3. Disclosure of records in the possession or custody of authority personnel, including but not limited to documents and electronic data, shall be subject to chapter 610.

4. The authority, within one hundred twenty calendar days of receiving an application to construct a new wireless support structure or within such additional time as may be mutually agreed to by an applicant and an authority, shall:

(1) Review the application in light of its conformity with applicable local zoning regulations. An application is deemed to be complete unless the authority notifies the applicant in writing, within thirty calendar days of submission of the application, of the specific deficiencies in the application which, if cured, would make the application complete. Upon receipt of a timely written notice that an application is deficient, an applicant may take thirty calendar days from receiving such notice to cure the specific deficiencies. If the applicant cures the deficiencies within thirty calendar days, the application shall be reviewed and processed within one hundred twenty calendar days from the initial date the application was received. If the applicant requires a period of time beyond thirty calendar days to cure the specific deficiencies, the one hundred twenty calendar days' deadline for review shall be extended by the same period of time;

(2) Make its final decision to approve or disapprove the application; and

(3) Advise the applicant in writing of its final decision.

5. If the authority fails to act on an application to construct a new wireless support structure within the one hundred twenty calendar days' review period specified under subsection 4 of this section or within such additional time as may be mutually agreed to by an applicant and an authority, the application shall be deemed approved.

6. A party aggrieved by the final action of an authority, either by its affirmatively denying an application under the provisions of this section or by its inaction, may bring an action for review in any court of competent jurisdiction within this state.

(L. 2013 H.B. 331, A.L. 2014 S.B. 650)

Modification of structures, applicant requirements--authority's duties--court review, when.

[67.5098](#). 1. Authorities may continue to exercise zoning, land use, planning, and permitting authority within their territorial boundaries with regard to applications for substantial modifications of

wireless support structures, subject to the provisions of sections [67.5090](#) to [67.5103](#), including without limitation section [67.5094](#), and subject to federal law.

2. Any applicant that applies for a substantial modification of a wireless support structure within the jurisdiction of any authority, planning or otherwise, that has adopted planning and zoning regulations in accordance with sections [67.5090](#) to [67.5103](#) shall:

(1) Submit the necessary copies and attachments of the application to the appropriate authority. Each application shall include a copy of a lease, letter of authorization or other agreement from the property owner evidencing applicant's right to pursue the application; and

(2) Comply with applicable local ordinances concerning land use and the appropriate permitting processes.

3. Disclosure of records in the possession or custody of authority personnel, including but not limited to documents and electronic data, shall be subject to chapter 610.

4. The authority, within one hundred twenty calendar days of receiving an application for a substantial modification of wireless support structures, shall:

(1) Review the application in light of its conformity with applicable local zoning regulations. An application is deemed to be complete unless the authority notifies the applicant in writing, within thirty calendar days of submission of the application, of the specific deficiencies in the application which, if cured, would make the application complete. Upon receipt of a timely written notice that an application is deficient, an applicant may take thirty calendar days from receiving such notice to cure the specific deficiencies. If the applicant cures the deficiencies within thirty calendar days, the application shall be reviewed and processed within one hundred twenty calendar days from the initial date the application was received. If the applicant requires a period of time beyond thirty calendar days to cure the specific deficiencies, the one hundred twenty calendar days' deadline for review shall be extended by the same period of time;

(2) Make its final decision to approve or disapprove the application; and

(3) Advise the applicant in writing of its final decision.

5. If the authority fails to act on an application for a substantial modification within the one hundred twenty calendar days' review period specified under subsection 4 of this section, or within such additional time as may be mutually agreed to by an applicant and an authority, the application for a substantial modification shall be deemed approved.

6. A party aggrieved by the final action of an authority, either by its affirmatively denying an application under the provisions of this section or by its inaction, may bring an action for review in any court of competent jurisdiction within this state.

(L. 2013 H.B. 331, A.L. 2014 H.B. 1454 merged with S.B. 650)

Review for conformity with applicable building permit requirements--authority's duties--court review, when.

[67.5100](#). 1. Subject to the provisions of sections [67.5090](#) to [67.5103](#), including section [67.5094](#), collocation applications and applications for replacement of wireless facilities shall be reviewed for conformance with applicable building permit requirements, National Electric Safety Codes, and recognized industry standards for structural safety, capacity, reliability, and engineering, but shall not otherwise be subject to zoning or land use requirements, including design or placement requirements, or public hearing review.

2. The authority, within forty-five calendar days of receiving a collocation application or application for replacement of wireless facilities, shall:

(1) Review the collocation application or application to replace wireless facilities in light of its conformity with applicable building permit requirements and consistency with sections [67.5090](#) to [67.5103](#). A collocation application or application to replace wireless facilities is deemed to be complete unless the authority notifies the applicant in writing, within fifteen calendar days of submission of the application, of the specific deficiencies in the application which, if cured, would make the application complete. Each collocation application or application to replace wireless facilities shall include a copy of a lease, letter of authorization or other agreement from the property owner evidencing applicant's right to pursue the application. Upon receipt of a timely written notice that a collocation application or application to replace wireless facilities is deficient, an applicant may take fifteen calendar days from receiving such notice to cure the specific deficiencies. If the applicant cures the deficiencies within fifteen calendar days, the application shall be reviewed and processed within forty-five calendar days from the initial date the application was received. If the applicant requires a period of time beyond fifteen calendar days to cure the specific deficiencies, the forty-five calendar days' deadline for review shall be extended by the same period of time;

(2) Make its final decision to approve or disapprove the collocation application or application for replacement of wireless facilities; and

(3) Advise the applicant in writing of its final decision.

3. If the authority fails to act on a collocation application or application to replace wireless facilities within the forty-five calendar days' review period specified in subsection 2 of this section, the application shall be deemed approved.

4. The provisions of sections [67.5090](#) to [67.5103](#) shall not:

(1) Authorize an authority, except when acting solely in its capacity as a utility, to mandate, require, or regulate the placement, modification, or collocation of any new wireless facility on new, existing, or replacement poles owned or operated by a utility;

(2) Expand the power of an authority to regulate any utility; or

(3) Restrict any utility's rights or authority, or negate any utility's agreement, regarding requested access to, or the rates and terms applicable to placement of any wireless facility on new, existing, or replacement poles, structures, or existing structures owned or operated by a utility.

5. A party aggrieved by the final action of an authority, either by its affirmatively denying an application under the provisions of this section or by its inaction, may bring an action for review in any court of competent jurisdiction within this state.

(L. 2013 H.B. 331, A.L. 2014 S.B. 650)

Prohibited acts.

[67.5102](#). In accordance with the policies of this state to further the deployment of wireless communications infrastructure:

(1) An authority may not institute any moratorium on the permitting, construction, or issuance of approval of new wireless support structures, substantial modifications of wireless support structures, or collocations if such moratorium exceeds six months in length and if the legislative act establishing it fails to state reasonable grounds and good cause for such moratorium. No such moratorium shall affect an already pending application;

(2) To encourage applicants to request construction of new wireless support structures on public lands and to increase local revenues:

(a) An authority may not charge a wireless service provider or wireless infrastructure provider any rental, license, or other fee to locate a wireless facility or wireless support structure on an authority's property in excess of the current market rates for rental or use of similarly situated property. If the applicant and the authority do not agree on the applicable market rate for any such public land and cannot agree on a process by which to derive the applicable market rate for any such public land, then the market rate will be determined by a state-certified general real estate appraiser licensed under chapter 339 mutually agreed upon by the parties at the applicant's cost. The appraisal process shall be concluded within ninety calendar days from the date the applicant first tenders its proposed lease rate to the authority. In the event either party is dissatisfied with the value determined by the appraiser, such party may bring an action for review in any court of competent jurisdiction. The court shall rule on any such petition for review in an expedited manner. Nothing in this paragraph shall bar an applicant and an authority from agreeing to reasonable, periodic reviews and adjustments of current market rates during the term of a lease or contract to use an authority's property; and

(b) An authority may not offer a lease or contract to use public lands to locate a wireless support structure on an authority's property that is less than fifteen years in duration unless the applicant agrees to accept a lease or contract of less than fifteen years in duration;

(3) Nothing in subdivision (2) of this section is intended to limit an authority's lawful exercise of zoning, land use, or planning and permitting authority with respect to applications for new wireless support structures on an authority's property under subsection 1 of section [67.5096](#).

(L. 2013 H.B. 331 merged with H.B. 345, A.L. 2014 S.B. 650)

Power of eminent domain prohibited, when.

[67.5103](#). Notwithstanding any provision of sections [67.5090](#) to [67.5103](#), nothing herein shall provide any applicant the power of eminent domain or the right to compel any private or public property owner, the department of conservation, the department of natural resources, or the state highways and transportation commission to:

- (1) Lease or sell property for the construction of a new wireless support structure; or
- (2) Locate or cause the collocation or expansion of a wireless facility on any existing structure or wireless support structure.

(L. 2013 H.B. 331, A.L. 2013 H.B. 345, A.L. 2014 S.B. 650)

Pole attachment and pole defined--denial of permit on nondiscriminatory basis only--pole attachment fees, terms, and conditions to be nondiscriminatory--review, when--attachment during pendency of dispute--revocation, when.

[67.5104](#). 1. As used in this section, "pole attachment" means an attachment by an attaching entity, including a video service provider, a telecommunications provider or other communications-related service provider to a pole owned or controlled by a municipal utility or municipality, but not a wireless antenna attachment or an attachment by a wireless communications provider to a pole. As used in this section, "pole" means a utility pole which is owned or controlled by a municipal utility or municipality, but shall not include poles that are not associated with the transmission or distribution of electric power, communications, broadband, or video services. A municipal utility or municipality may only deny an attaching entity access to the utility's poles on a nondiscriminatory basis if there is insufficient capacity or for reasons of safety and reliability and if the attaching entity will not resolve the issue. If a municipal utility or municipality does not find any capacity, safety, or reliability issues, such municipal utility or municipality shall issue the attaching entity a permit to attach to the municipal utility's or municipality's poles. Nothing in this section shall be construed to prohibit a municipal utility or municipality from requiring an attaching entity to enter into a pole attachment agreement consistent with this section.

2. Notwithstanding sections [67.1830](#) to [67.1846](#), any pole attachment fees, terms, and conditions, including those related to the granting or denial of access, demanded by a municipal utility pole owner or controlling authority of a municipality shall be nondiscriminatory, just, and reasonable and shall not be subject to any required franchise authority or government entity permitting, except as provided in this section. A pole attachment rental fee shall be calculated on an annual, per-pole basis. Such rental fee shall be considered nondiscriminatory, just, and reasonable if it is agreed upon by the parties or, in the absence of such an agreement, based on cost but in no such case shall such fee so calculated be greater than the fee which would apply if it were calculated in accordance with the cable service rate formula referenced in 47 U.S.C. Sec. 224(d) as applied by the Federal Communications Commission. In addition, a municipal pole owner may be authorized to exceed the rate of return cost components of the Federal Communications Commission formula referenced in this section if necessary to comply with Article X of the Missouri Constitution. In the event of a dispute between the parties, either party may bring an action for review in any court of competent jurisdiction. The court shall rule on any such petition for review in

an expedited manner by moving the petition to the head of the docket consistent with subsection 2 of this section. Nothing shall deny any party the right to a hearing before the court.

3. Where no pole attachment agreement exists between an attaching entity and the municipal utility pole owner or controlling authority of a municipality, and a dispute between a municipal utility pole owner or controlling authority of a municipality and an attaching entity exclusively concerns the per-pole fee or any requirement or issue not directly related to pole attachments consistent with this section or both, then the attaching entity may proceed with its attachments during the pendency of the dispute under the agreed-upon terms and conditions at a rental rate of no more than as set forth in subsection 2 of this section. The attaching entity shall comply with applicable and reasonable engineering, safety and reliability standards and shall hold the municipal pole owner or controlling authority of the municipality harmless for any liabilities or damages incurred that are caused by the attaching entity.

4. The provisions of this section shall not supersede existing pole attachment agreements established prior to August 28, 2014.

5. Nothing in this section shall be construed as conferring any jurisdiction or authority to the public service commission or any state agency to regulate either the fees, terms, or conditions for pole attachments, or for any state agency to assert any jurisdiction over attachments to poles regulated by 47 U.S.C. Sec. 224.

6. A municipal utility or municipality may, after reasonable written notice and an opportunity to cure, as provided in the applicable pole attachment agreement between a municipal utility or municipality and an attaching entity, revoke a pole attachment permit granted to an attaching entity and require removal of the attachment with or without fee refund for breach of the pole attachment agreement or permit until the breach is cured, but only in the event of a substantial breach of material terms and conditions of the pole attachment agreement or permit. A substantial breach by an attaching entity shall be limited to:

(1) A material violation of a material provision of the applicable pole attachment agreement or permit;

(2) An evasion or attempt to evade any material provision of the applicable pole attachment agreement or permit;

(3) A material misrepresentation of fact in the applicable pole attachment agreement or permit application;

(4) A failure to complete work by the date and in accordance with the terms specified in the applicable pole attachment agreement or permit, unless an extension is obtained or unless the failure to complete the work is due to reasons beyond the attaching entity's control; or

(5) A failure to correct, within the time and in accordance with the terms specified by the municipal utility or municipality in the applicable pole attachment agreement or permit, work by the attaching entity that does not conform to applicable national safety codes, industry construction standards, or local safety codes that are not more stringent than national safety codes, upon

inspection and notification by the municipal utility or municipality of the faulty condition. If the time for correction is not specified in the applicable pole attachment agreement or permit, the time for correction shall be reasonable under the particular circumstances, and in no event less than thirty days.

7. Unless otherwise provided for in an applicable pole attachment agreement, in the event of an imminent threat to public health, life, or safety, a municipal utility or municipality shall, upon notice to the attaching entity, request the attaching entity rearrange, relocate, or remove a pole attachment from a pole or absent action from the attaching entity, have the authority to rearrange, relocate, or remove a pole attachment consistent with industry practices. The attaching entity shall be notified as soon as practicable upon the cessation of the threat to public health, life, or safety, or upon restoration of the attachment by the municipal utility or municipality.

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Missouri General Assembly

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