

Missouri Revised Statutes

Chapter 92

Taxation in St. Louis, Kansas City (and Certain Other Cities)

- [←Chapter: 91](#)
- [Chapter: 94→](#) August 28, 2015

Maximum rate of levy for general purposes--method of increase(St. Louis).

[92.010](#). 1. Any constitutional charter cities in this state which may now have or hereafter acquire seven hundred thousand or more inhabitants may levy upon all subjects and objects of taxation a rate for general municipal purposes not to exceed the annual rate of one dollar on the one hundred dollars assessed valuation; provided, that the city of St. Louis may levy for county purposes, in addition to the municipal rate of taxation above provided, a rate not exceeding the rate which would be allowed for county purposes if said city of St. Louis were a county; provided, however, that the rate of taxation for general municipal purposes herein limited may be increased for not to exceed four years, when the rate and purpose of the increase are submitted to a vote and two-thirds of the voters voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation. The legislative body of any of said cities may submit the question of an increase of levy when, in the opinion of such legislative body, necessity therefor arises, and such question shall be submitted by such legislative body when petitioned therefor by the voters equaling in number one percent or more of the voters of the city voting for mayor at the last city election at which a mayor was elected.

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

Shall there be a cent increase in tax levy on one hundred dollars valuation for general municipal purposes for years?

3. If such increase in levy shall be voted, then such increased levy shall be effective for the number of years designated, and no longer, but said cities, through their legislative bodies, may submit any such proposal for continuing such increase of levy at any time for like periods not to exceed four years each.

(L. 1945 p. 1296 § 1, A.L. 1978 H.B. 971)

Sewer lateral lines connected to public lines, fee added to general tax levy bill (St. Louis).

[92.012](#). 1. Notwithstanding any other provision of law to the contrary, the collector of revenue in the city of St. Louis, who now or hereafter collects any fee to provide for, ensure or guarantee the repair of lateral sewer lines connected to public sewer lines, may add such fee to the general tax levy bills of property owners within the city. All revenues received on such combined bill which are for the purpose of providing for, ensuring or guaranteeing the repair of lateral sewer lines, shall be separated from all other revenues so collected and credited to the appropriate fund or account.

2. The collector of revenue in the city of St. Louis may collect such fee in the same manner and to the same extent as he now or hereafter may collect delinquent real estate taxes and tax bills.

(L. 1992 H.B. 973 § 1)

Additional levy for library, hospital, recreational purposes authorized.

[92.020](#). Any such municipality is hereby authorized by ordinance to levy a rate of taxation on all property subject to its taxing power for library, hospital, public health, recreation grounds and museum purposes, and the rate of taxation levied for such purposes shall be in addition to the maximum rate of taxation levied for general municipal purposes, as limited by the constitution or laws of this state. No tax levied for the special purposes enumerated in this section shall exceed the following annual rates:

(1) Library, in the manner and at the rate authorized under the provisions of sections [182.140](#) to [182.301](#);

(2) Hospital, ten cents on the hundred dollars assessed valuation;

(3) Public health, two cents on the hundred dollars assessed valuation;

(4) Recreation grounds other than zoological park, two cents on the hundred dollars assessed valuation;

(5) Zoological park, in the manner and at the rate authorized under the provisions of sections [90.640](#) and [90.650](#);

(6) Art museum, in the manner and at the rate authorized by law.

(L. 1945 p. 1296 § 2, A.L. 1983 H.B. 713 Revision)

Maximum rate of levy for municipal purposes (Kansas City).

[92.030](#). 1. All cities in this state which now have or which may hereafter contain a population of not less than three hundred thousand and not more than seven hundred thousand inhabitants, according to the last preceding federal decennial census, framing and adopting charters for their own government under the provisions of Section 19, Article VI of the Constitution of Missouri, or which framed and adopted charters for their own government under the provisions of Section 16, Article IX of the Constitution of Missouri for 1875, as amended, may by city ordinance levy and impose annually for municipal purposes upon the real and tangible personal property located within

their corporate limits a tax which shall not exceed a maximum rate of one dollar on the hundred dollars assessed valuation, except as herein provided.

2. Such annual rate of tax levy of one dollar on the hundred dollars assessed valuation shall be limited, or may be increased, by such cities by city ordinance, as follows:

(1) If the annual rate of tax levy for debt service, including principal and interest payments on any bonded debt of such cities, equals or exceeds fifty cents on the hundred dollars assessed valuation, then such cities cannot by city ordinance levy and impose any tax for municipal operating purposes at an annual tax rate in excess of said one dollar on the hundred dollars assessed valuation; provided, however, that if the annual rate of tax levy for municipal operating purposes is less than one dollar on the hundred dollars assessed valuation, then such cities may by city ordinance levy and impose an annual tax for capital improvements, such as public works, public buildings and any other public improvements in such cities, at a rate which may equal, but shall not exceed, the difference between the annual rate of tax levy for municipal operating purposes and one dollar on the hundred dollars assessed valuation.

(2) If the annual rate of tax levy for debt service, including principal and interest payments on any bonded debt of such cities, is less than fifty cents on the hundred dollars assessed valuation and the annual rate of tax levy for municipal operating purposes is one dollar on the hundred dollars assessed valuation, then such cities may by city ordinance levy and impose additional taxes at an annual rate not to exceed such tax rate as shall represent the difference between the one dollar on the hundred dollars assessed valuation imposed for municipal operating purposes, plus the rate required for such debt service, and an annual tax rate not to exceed one dollar and fifty cents on the hundred dollars assessed valuation; provided, however, that any such additional tax levy shall be imposed solely for capital improvements or operating expenses for any one or all of the following purposes, namely, hospital, public health, recreation grounds and museum.

(3) If the annual rate of tax levy for debt service, including principal and interest payments on any bonded debt of such cities, is less than fifty cents on the hundred dollars assessed valuation, and the annual rate of tax levy for municipal operating purposes is less than one dollar on the hundred dollars assessed valuation, then such cities may by city ordinance, in addition to any tax levy for the specific purposes described in subdivision (2) of this section, namely, hospital, public health, recreation grounds and museum, also levy and impose taxes at an annual rate not to exceed such tax rate as shall represent the difference between the annual tax rate for municipal operating purposes and one dollar on the hundred dollars assessed valuation, for any capital improvements such as public works, public buildings or public improvements of any kind in such cities, but such total annual tax rate shall not exceed one dollar and fifty cents on the hundred dollars assessed valuation.

(RSMo 1939 § 7686, A.L. 1945 p. 1293)

Prior revision: 1929 § 7538

Annual tax for debt service, rate--(Kansas City).

92.031. 1. Such cities may, in the alternative to imposing the levies for debt service and for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes as provided for in section 92.030, elect by ordinance to levy and impose an annual tax for debt service and an annual tax for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes such as are referred to* in subdivisions (1), (2) and (3) of subsection 2 of section 92.030, which tax levies shall be independent of the other tax levies provided for in section 92.030.

2. In the event such cities make such election, the limits on individual and total annual tax levy rate referred to in subdivisions (1), (2) and (3) of subsection 2 of section 92.030 for debt service and for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes shall not apply. The tax levy rate for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes may be increased from its current rate to a rate not to exceed one dollar per hundred dollars assessed valuation by submission to and approval by a vote of the people.

(L. 1986 H.B. 1571, A.L. 1999 S.B. 348, A.L. 2000 H.B. 1238)

*Word "to" does not appear in original rolls.

Additional levy for museum purposes--admission to be free, when(Kansas City).

92.035. 1. Any city having a charter form of government and a population of at least three hundred thousand, but less than six hundred and fifty thousand and located wholly or partially within a county of the first class having a charter form of government, in addition to the levy and imposition of taxes authorized by section 92.030, may, except as otherwise provided in this section, by ordinance, levy or impose a tax not to exceed the rate of ten cents on each one hundred dollars of assessed valuation of real and tangible personal property located within the city. The proceeds of the tax representing a rate of at least three cents on each one hundred dollars of assessed valuation to be used for the operation, improvement or construction expansion of museum facilities in existence on August 13, 1978, and the remaining proceeds of the tax to be used exclusively for the construction, operation, improvement, or expansion of additional facilities for such museum and no other. The word "museum" as used in this section, shall not be construed to mean or include an art gallery. General admission to the museum's facility in existence prior to August 13, 1978, shall be free and open to the residents of such city. Before the city shall impose any tax under this section at a rate which exceeds two cents on each one hundred dollars of assessed valuation, the governing body of the city shall submit the proposed tax rate increase to the voters of the city for approval or rejection at an election.

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

Shall there be an increased tax levy of cents on the hundred dollars assessed valuation for museum purposes?

3. If a majority of the votes cast upon the proposal are in favor of the levy increase, the governing body of the city may, by ordinance, impose the additional tax. If a majority of the votes

cast upon the proposal are against the levy increase, the governing body of the city shall not impose the increase. Nothing in this section shall prohibit a rejected proposal from being resubmitted to a vote of the voters.

(L. 1967 p. 170 § 1, A.L. 1977 S.B. 73, A.L. 1978 H.B. 971, A.L. 1991 S.B. 344)

Residency requirements for officers and board members of museum(Kansas City).

[92.036](#). The director and a majority of the officers of the board of governors of any museum in any city authorized to levy a tax under section [92.035](#) shall be residents of the state of Missouri and taxpayers of such city.

(L. 1977 S.B. 73 § 2)

Taxation and licensing of merchants and manufacturers by certain cities, exemptions.

[92.040](#). For the purpose of state, county, and municipal taxes, merchandise held by merchants and the raw material, merchandise, finished products, tools, machinery and appliances used or kept on hand by manufacturers shall constitute a class separate and distinct by itself. All cities in this state having a population of over three hundred thousand inhabitants are authorized to levy for local purposes a less ad valorem rate of taxation than that levied by them on real estate or other property for the same purpose, and such reductions may from time to time be arranged to apply on both or either the tax rate for payments of valid indebtedness or the tax rate for city purposes. All such cities, for city and local purposes, are hereby authorized to license, tax and regulate the occupation of merchants and manufacturers, and may graduate the amount of annual license imposed upon a merchant or manufacturer in proportion to the sales made by such merchant or manufacturer during the year next preceding any fixed date; provided, however, that no such license, tax, or regulation shall apply to grain and other agricultural crops in an unmanufactured condition, as defined in section [137.010](#), which are subject to assessment, valuation, and taxation under subsection 3 of section [137.115](#).

(RSMo 1939 §§ 7743, 7744, 10942, A.L. 1945 p. 1799 § 6, A.L. 1981 S.B. 13)

Prior revisions: 1929 §§ 7595, 7596, 9748; 1919 §§ 9005, 9006, 12758; 1909 §§ 9856, 9857, 11340

Effective 1-1-82

CROSS REFERENCES:

Farmer selling own produce, exempt from license tax, [71.630](#), [150.030](#)

Merchants and manufacturers tax, assessment equalization and collection in St. Louis City, [150.090](#), [150.350](#)

Certain property of merchants and manufacturers classified for tax purposes (St. Louis City).

[92.041](#). For the purpose of state, county, local and municipal taxes, merchandise held by merchants and the raw material, merchandise, finished products, tools, machinery, and appliances used or kept on hand by manufacturers shall constitute a class separate and distinct by itself.

(L. 1967 p. 170 § 1)

Lower tax levy authorized on certain property of merchants and manufacturers (St. Louis City).

92.043. Any constitutional charter city in this state which now has or may hereafter acquire a population in excess of six hundred fifty thousand inhabitants is authorized to levy for local purposes on the class of property enumerated in section 92.041 hereof an ad valorem rate of taxation less than that levied by such city on real estate or other property for the same purposes, and said reductions may from time to time be arranged to apply on both or either the tax rate for payments of valid indebtedness or the tax rate for city purposes.

(L. 1967 p. 170 § 2)

Certain cities may license, tax and regulate manufacturers, and other merchants, businesses and avocations--local legislative body may grant rulemaking power to tax official--copies of rules, where available (St. Louis City).

92.045. 1. Any constitutional charter city in this state which now has or may hereafter acquire a population in excess of three hundred fifty thousand inhabitants, according to the last federal decennial census, is hereby authorized, for city and local purposes, to license, tax, and regulate the occupation of merchants, manufacturers, and all businesses, avocations, pursuits, and callings that are not exempt from the payment of licenses by law and may, by ordinance, base such licenses on gross receipts, gross profits or net profits, per capita, flat fee, graduated scale based on gross or net receipts or sales, or any other method or measurement of tax or any combination thereof derived or allocable to the carrying on or conducting of any business, avocation, pursuits or callings or activities carried on in such cities.

2. The local legislative body may grant by ordinance to its administering tax official the power to adopt regulations and rules relating to any matters pertaining to the administration and enforcement of any ordinances enacted in accordance with the authority heretofore given. Copies of such regulations and rules shall be kept in the office of such tax official designated in such ordinance and shall be open to inspection by the public. Said regulations or rules may be changed or amended from time to time.

(L. 1967 p. 170 §§ 3, 4, A.L. 1992 H.B. 1228)

Inconsistent laws repealed--certain laws declared not inconsistent (St. Louis City).

92.047. 1. All laws inconsistent with or repugnant to the foregoing shall be deemed to have been repealed to the extent of such inconsistency or repugnancy. The provisions of this statute shall in no way be construed to prohibit any city which has a population in excess of seven hundred thousand inhabitants from assessing, levying and collecting a tax pursuant to the provisions of sections 92.110 through 92.200.

2. For the purposes of sections [92.041](#) to [92.047](#), and chapter 311, as amended, or any section thereof, as amended, shall not be construed to be inconsistent with or repugnant to the provisions of sections [92.041](#) to [92.047](#), and shall not be deemed to have been repealed by sections [92.041](#) to [92.047](#), but shall continue in full force and effect. For the purpose of sections [92.041](#) to [92.047](#), no such city included within the scope of sections [92.041](#) to [92.047](#) shall charge or exact an occupational license tax on manufacturers, wholesalers, or retailers of alcoholic beverages in excess of that permitted by chapter 311 for cities.

(L. 1967 p. 170 § 5, A.L. 2009 H.B. 132)

Back tax books.

[92.050](#). Back tax books in cities of seven hundred thousand inhabitants or more shall be made at the time and in the manner provided by sections [140.050](#) and [140.060](#). The back tax book when completed shall be delivered by the register to the comptroller, who shall deliver the same to the collector of such city, taking triplicate receipts therefor, one to be filed in his office, one with the director of revenue, and one with the auditor of such city.

(RSMo 1939 §§ 7737, 7738, A. 1949 H.B. 2040)

Prior revisions: 1929 §§ 7589, 7590; 1919 §§ 8999, 9000; 1909 §§ 9850, 9851

CROSS REFERENCE:

Delinquent tax list, uncollected bills to be returned in St. Louis, [140.050](#)

Back taxes, how collected.

[92.060](#). All taxes, interest and register's fees contained in the back tax books described in section [92.050](#) shall be computed, charged and collected in the same manner as is now or as may be hereafter from time to time provided by law.

(RSMo 1939 § 7739)

Prior revisions: 1929 § 7591; 1919 § 9001; 1909 § 9852

CROSS REFERENCES:

Collection of back taxes, Chaps. 140, 141

Special tax bills, notice of suit to enforce payment, [88.923](#)

Informality not to affect validity of books.

[92.070](#). Any failure to make or complete the back tax books within the time required by sections [92.050](#) and [92.060](#), or any informality in making said back tax books, shall in no way affect the validity of the same.

(RSMo 1939 § 7740)

Prior revisions: 1929 § 7592; 1919 § 9002; 1909 § 9853

Gross receipts tax--collection, cost--delinquencies--refunds(St. Louis City).

92.073. 1. The director of revenue shall collect any tax imposed on gross receipts by ordinance of any city not within a county if there is an agreement in existence between such city and the director of revenue which contains substantially the following provisions:

(1) That all taxes collected on behalf of the city, less one percent for the cost of collection, shall be collected and treated in the same manner as taxes collected under section 94.550, and money so collected shall be distributed to the treasurer of the city as provided in subsection 1 of section 94.550;

(2) That the director of revenue, and any of his 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 any funds which come into the hands of the director of revenue pursuant to the imposition of a tax on gross receipts by ordinance of such city shall meet the bonding requirements established in subsection 4 of section 94.550;

(3) That the director of revenue shall notify the city of all delinquent taxpayers who have either failed or refused to file or remit the tax imposed on gross receipts by the ordinance of the city, and of the assignment of any other claims arising against him pursuant to such agreement;

(4) That the city agrees to hold the state of Missouri and the director of revenue harmless for any loss, cost or expenses due to or arising from any payments of refunds, assessed damages of any courts or any action arising directly or indirectly under such agreement, and that all claims against the state of Missouri or the director of revenue, or both, shall be offset and withheld from future tax revenue distributions to the city due under the ordinance of the city or section 94.550.

2. It shall be the duty of every person who sells or furnishes tangible personal property or who renders services subject to the provisions of sections 144.010 to 144.510 to collect, file, and remit all taxes due on gross receipts pursuant to applicable ordinances of any city not within a county to the director of revenue as provided in sections 144.080 and 144.090.

3. All applicable provisions contained in sections 144.010 to 144.510 and section 32.057 shall apply to the collection of any tax imposed on gross receipts by ordinance of any city not within a county; except that, the taxes so imposed on the purchase and sale of motor vehicles shall be collected pursuant to section 94.560. The interest provisions of section 144.170 relating to delinquent sales taxes shall apply to delinquent taxes due as a result of the imposition of the tax on gross receipts by ordinance of any city not within a county.

4. The claim for refund provisions of section 144.190 shall apply to all claims for refunds of taxes paid pursuant to any tax imposed on gross receipts by ordinance of any city not within a county.

(L. 1985 H.B. 842 § 1)

Effective 5-7-85

Title of law.

[92.074](#). Sections [92.074](#) to [92.095](#) shall be known as the "Municipal Telecommunications Business License Tax Simplification Act".

(L. 2005 H.B. 209)

(2006) Subsection 10 of section [92.086](#) is a special law prohibited under subdivision (30), Section 40, Article III, Constitution of Missouri. Under the nonseverability clause in section [92.092](#), sections [92.074](#), [92.077](#), [92.080](#), [92.083](#), [92.086](#), and [92.089](#) are invalid in their entirety. City of Springfield v. Spring Spectrum, L.P., 2006 WL 2256882 (Mo.banc).

Definitions.

[92.077](#). As used in sections [92.074](#) to [92.095](#), unless the context clearly requires otherwise, the following terms mean:

(1) "Business license tax", any tax, including any fee, charge, or assessment in the nature of a tax, assessed by a municipality on a telecommunications company for the privilege of doing business within the borders of such municipality, and specifically includes any tax assessed on a telecommunications company by a municipality under section [66.300](#) and section [80.090](#), section [92.073](#), section [94.110](#), [94.270](#), or [94.360](#), or under authority granted in its charter, as well as an occupation license tax, gross receipts tax, franchise tax, or similar tax, but shall not include:

(a) Any state or municipal sales tax imposed under sections [144.010](#) to [144.525](#); or

(b) Any municipal right-of-way usage fee imposed under the authority of a municipality's police powers under Section 253(c) of the Federal Telecommunications Act of 1996, or under sections [67.1830](#) to [67.1846](#); or

(c) Any tax or fee levied for emergency services under section [190.292](#), [190.305](#), [190.325](#), [190.335](#), or [190.430](#), or any tax authorized by the general assembly after August 28, 2005, for emergency services;

(d) Any flat tax duly imposed on or before August 28, 2005;

(2) "Director", the director of the department of revenue;

(3) "Municipal", of or relating to a municipality;

(4) "Municipality", any city, county, town, or village in Missouri entitled by authority of section [66.300](#), section [80.090](#), section [92.073](#), section [94.110](#), [94.270](#), or [94.360](#), or under authority granted in its charter to assess a business license tax on telecommunications companies;

(5) "Telecommunications company", any company doing business in this state that provides telecommunications service;

(6) "Telecommunications service", the same meaning as such term is defined in section [144.010](#). The term telephone company, as used in sections [94.110](#), [94.270](#), and [94.360](#), shall have the same meaning as telecommunications company as defined in this section.

(L. 2005 H.B. 209)

(2006) Subsection 10 of section [92.086](#) is a special law prohibited under subdivision (30), Section 40, Article III, Constitution of Missouri. Under the nonseverability clause in section [92.092](#), sections [92.074](#), [92.077](#), [92.080](#), [92.083](#), [92.086](#), and [92.089](#) are invalid in their entirety. City of Springfield v. Spring Spectrum, L.P., 2006 WL 2256882 (Mo.banc).

Municipalities prohibited from imposing certain taxes on telecommunications companies.

[92.080](#). Notwithstanding any provisions of this chapter or chapter 66, 80, or 94, or the provisions of any municipal charter, after August 28, 2005, no municipality may impose any business license tax, tower tax, or antennae tax on a telecommunications company except as specified in sections [92.074](#) to [92.095](#).

(L. 2005 H.B. 209)

(2006) Subsection 10 of section [92.086](#) is a special law prohibited under subdivision (30), Section 40, Article III, Constitution of Missouri. Under the nonseverability clause in section [92.092](#), sections [92.074](#), [92.077](#), [92.080](#), [92.083](#), [92.086](#), and [92.089](#) are invalid in their entirety. City of Springfield v. Spring Spectrum, L.P., 2006 WL 2256882 (Mo.banc).

Terms used in ordinances to have statutory meaning, when existing ordinances not repealed.

[92.083](#). 1. On or after July 1, 2006, if any city, county, village, or town has imposed a business license tax on a telecommunications company, as authorized in this chapter, or chapter 66, 80, or 94, or under the authority granted in its charter, the terms used in such ordinance shall be construed, for the purposes of sections [92.074](#) to [92.095](#), to have the meanings set forth in this section, regardless of any contrary definition in the ordinance:

(1) "Gross receipts" means all receipts from the retail sale of telecommunications service taxable under section [144.020](#) and from any retail customer now or hereafter exempt from the state sales tax;

(2) "Telephone service", "telecommunications service", "telecommunications", "local exchange service", "local exchange telephone transmission service", "exchange telephone service" or similar terms means telecommunications service as defined in section [92.077](#).

2. Nothing in this section shall have the effect of repealing any existing ordinance imposing a business license tax on a telecommunications company; provided that a city with an ordinance in effect prior to August 28, 2005, complies with the provisions of section [92.086](#).

3. Any business license tax imposed on a telecommunications company after July 1, 2006, shall be imposed on the retail sale of telecommunications service.

(L. 2005 H.B. 209)

(2006) Subsection 10 of section [92.086](#) is a special law prohibited under subdivision (30), Section 40, Article III, Constitution of Missouri. Under the nonseverability clause in section [92.092](#), sections [92.074](#), [92.077](#), [92.080](#), [92.083](#), [92.086](#), and [92.089](#) are invalid in their entirety. City of Springfield v. Spring Spectrum, L.P., 2006 WL 2256882 (Mo.banc).

List of municipalities with business license tax ordinances to be published--revenue director to collect tax, when--basis for tax--rulemaking authority--intent of general assembly--review of revenue collected--audit authority.

[92.086](#). 1. On or before January 1, 2006, the director shall publish a list of the municipalities which have, prior to August 28, 2005, enacted ordinances imposing a business license tax on a telecommunications company. The list shall contain:

- (1) The name of the municipality imposing the tax;
- (2) The name of the tax as denoted by the municipality;
- (3) The citation to the municipal code provisions imposing the tax; and
- (4) The percentage of gross receipts.

The director shall not be required to include any figures for the percentage of gross receipts if the municipality in question at the time of August 28, 2005, had an ordinance which imposed a flat fee instead of a fee based on gross receipts as its business license tax. In compiling the list, the director shall collect information from telecommunications companies, municipalities, municipal codes, and other reliable sources.

2. (1) On or before February 1, 2006, all telecommunications companies in Missouri shall provide the director and the state auditor with the amount of municipal business license tax which they paid each Missouri municipality identified by the director in accordance with subsection 1 of this section for the previous four quarters. On or before February 1, 2006, all telecommunications companies in Missouri shall provide the director and the state auditor with an itemized list establishing their gross receipts for the previous four quarters for each category of gross receipts in each municipality identified by the director in accordance with subsection 1 of this section upon which a sales tax is paid.

(2) On or before February 1, 2006, each municipality shall provide the director and state auditor with the total amount of tax revenue collected for the previous fiscal year of taxable gross receipts from telecommunications companies. Any inconsistency or dispute arising from the information provided by the municipalities and telecommunications companies shall be resolved through an audit performed by the state auditor.

3. Beginning on July 1, 2006, the director shall henceforth collect, administer, and distribute telecommunications business license tax revenues in accordance with the provisions of sections [92.074](#) to [92.095](#).

4. Notwithstanding the provisions of any municipal business license tax ordinance, effective July 1, 2006, all business license taxes shall be based solely and exclusively on those gross receipts of telecommunications companies for the retail sale of telecommunications services which are subject to taxation under sections [144.010](#) and [144.020](#). Any provisions in any municipal taxing ordinances which provide different definitions, rules, or provisions are expressly preempted and are null and void.

5. The director is authorized to promulgate regulations to establish the appropriate procedures for collecting, administering, and distributing such taxes. A telecommunications company shall file a quarterly return with the director with an attached schedule setting forth the total amount of taxable gross receipts for the quarter and the amount of business license tax due to each municipality. The director shall distribute the appropriate amounts, as set forth in this section, to the municipalities. In exchange for its collection, administration, and distribution functions, the department of revenue shall retain a collection fee of up to one percent (not to exceed the actual costs incurred) on all funds collected and distributed and shall be allowed to collect the interest off such funds during the time between collection and distribution. In no event shall the director fail to distribute the collected funds to a municipality more than thirty days after the collection of the funds.

6. It is the intent of the general assembly that sections [92.074](#) to [92.095](#) comply with Article X, Section 22 of the Missouri Constitution, so that the application of sections [92.074](#) to [92.095](#) shall have a revenue-neutral effect. Because business license taxes shall now be based on the gross receipts subject to the sales tax, it is anticipated that the base of the existing business license taxes in most cases shall be broadened, so in order to comply with Article X, Section 22 of the Missouri Constitution, the municipality shall adjust the gross receipts percentage rate identified by the director in accordance with subsection 2 of this section so that the amount collectible, in total from all telecommunications companies, excluding the collection fee authorized in subsection 5 as defined herein, before and immediately after enactment remains the same in each municipality. If the determination is made by a municipality that in order to comply with Article X, Section 22 of the Missouri Constitution the gross receipts percentage rate must be increased, such increase shall be passed by a majority vote of the qualified voters voting in that municipality. The existing tax base shall be an amount equal to the total amount of telecommunications business license taxes collected by a municipality for fiscal year 2005, increased by fifty percent of the difference between such amount and the business license tax receipts that would have been yielded by applying the gross receipts percentage rate identified in accordance with subsection 1 of this section to the total gross receipts for all wireless telecommunications services provided by telecommunications companies as identified in 47 U.S.C. Section 332(D)(1) and 47 C.F.R. Parts 22 or 24 in such fiscal year attributable to the municipality. Based upon the rate information received from the director under this section, each municipality shall, no later than April 1, 2006, promulgate and publish the revenue-neutral rates to be applied in each municipality. Such tax rates shall be the applicable business license tax rate for bills rendered on or after July 1, 2006. Any percentages in any ordinance that are contrary to that established by the municipality herein are null and void. If any municipal business license tax ordinance as of January 1, 2005, had a provision stating that the tax only applied to business customers, the new calculated rate under this section also shall be determined based only on business customers and shall apply only to business customers.

7. On or before April 1, 2007, the director, in consultation with the state auditor and municipalities, shall examine revenues collected and forecast whether a shortfall or excess in municipal revenues for each municipality is likely to occur for the fiscal year ending June 30, 2007, due to data reporting errors or other errors in the calculation of the revenue-neutral tax rate. Section [32.057](#) shall not restrict the disclosure of information to perform such consultation. If a shortfall or excess is expected, the director, after review and comment from municipalities and

telecommunications companies, shall promulgate and publish an adjustment in the rate in such municipalities. Such tax rate adjustment, if necessary, shall apply to bills issued after July 1, 2007.

8. The director shall be notified in writing within thirty days of any change in the municipal business license tax rate adopted by a municipality. The director shall promulgate such rate changes, but such rate changes may only take effect on the first day of a calendar quarter and only after a minimum of ninety days notice from the director to a telecommunications company. Any subsequent increase in the business license tax rate passed through an ordinance by a municipality which is above that rate as established by the municipality under subsection 6 of this section shall be passed by a majority vote of the qualified voters voting in that municipality. No municipal tax rate shall exceed the cap provided in subsection 9 of this section.

9. Notwithstanding the provisions of subsections 3 to 8 of this section or any other provision of law to the contrary, for any municipality not subject to the provisions of subsection 10 of this section, the maximum rate of taxation on gross receipts shall not exceed five percent for bills rendered on or after July 1, 2006, except if the business license tax rate for any municipality, as calculated in subsection 6 of this section, or if necessary, subsection 7 of this section, is determined to be greater than five percent, then, notwithstanding the provisions of such subsections, the business license tax rates for such municipality on and after July 1, 2006, shall be as follows:

(1) For bills rendered between July 1, 2006, and June 30, 2008, the rate shall be the actual adjusted rate as determined by subsection 6 of* this section, or, if necessary, subsection 7 of this section;

(2) For bills rendered between July 1, 2008, and June 30, 2010, the rate shall be half the sum of the rate determined in subdivision (1) of this subsection and five percent; and

(3) For all bills rendered on and after July 1, 2010, five percent.

10. (1) Any municipality which prior to November 4, 1980, had an ordinance imposing a business license tax on telecommunications companies which specifically included the words "wireless", "cell phones", or "mobile phones" in its business license tax ordinance as revenues upon which a business license tax could be imposed, and had not limited its tax to local exchange telephone service or landlines, and had taken affirmative action to collect such tax from wireless telecommunications providers prior to January 15, 2005, shall not be required to adjust its business license tax rate as provided in subsection 6 of this section and shall not be subject to the provisions of subsection 9 of this section.

(2) Any municipality which has an ordinance or an amendment to an ordinance imposing a business license tax on telecommunications companies which was authorized or amended by a public vote subsequent to November 4, 1980, and such authorization specifically included the terms "wireless", "cell phones", or "mobile telephones" as revenues upon which a business license tax could be imposed, and had not limited its tax to local exchange telephone service or landlines, and had taken affirmative action to collect such tax from wireless telecommunications providers prior to January 15, 2005, shall not be required to adjust its business license tax rate as provided in subsection 6 of this section and shall not be subject to the provisions of subsection 9 of this section.

11. For purposes of sections [92.074](#) to [92.095](#), the director and any municipality shall have the authority to audit any telecommunications company. Notwithstanding the provisions of section [32.057](#), the director of revenue shall furnish any municipality with information it requests to permit the municipality to review and audit the payments of any telecommunications company.

12. The statute of limitations shall be three years for the alleged nonpayment or underpayment of the business license tax.

13. Any telecommunications company is authorized to pass through to its retail customers all or part of the business license tax.

14. The provisions of subsection 5 of section [144.190](#) and subdivision (3) of subsection 12 of section [32.087](#) shall apply to the tax imposed under sections [92.074](#) to [92.095](#).

15. Unless specifically stated otherwise in sections [92.074](#) to [92.095](#), taxpayer remedies, enforcement mechanisms, tax refunds, tax protests, assessments, and all other procedures shall be the same as those provided in chapter 144.

16. 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, 2005, shall be invalid and void.

(L. 2005 H.B. 209)

*Word "or" appears in original rolls.

(2006) Subsection 10 of section [92.086](#) is a special law prohibited under subdivision (30), Section 40, Article III, Constitution of Missouri. Under the nonseverability clause in section [92.092](#), sections [92.074](#), [92.077](#), [92.080](#), [92.083](#), [92.086](#), and [92.089](#) are invalid in their entirety. City of Springfield v. Spring Spectrum, L.P., 203 S.W.3d 177 (Mo.banc).

Findings of general assembly--immunity for telecommunications companies, when.

[92.089](#). 1. The general assembly finds and declares it to be the policy of the state of Missouri that costly litigation which have or may be filed by Missouri municipalities against telecommunications companies, concerning the application of certain business license taxes to certain telecommunications companies, and to certain revenues of those telecommunications companies, as set forth below, is detrimental to the economic well being of the state, and the claims of the municipal governments regarding such business licenses have neither been determined to be valid nor liquidated. The general assembly further finds and declares that the resolution of such uncertain litigation, the uniformity, and the administrative convenience and cost savings to municipalities resulting from, and the revenues which will or may accrue to municipalities in the future as a result of the enactment of sections [92.074](#) to [92.095](#) are full and adequate consideration

to municipalities, as the term "consideration" is used in Article III, Section 39(5) of the Missouri Constitution, for the immunity and dismissal of lawsuits outlined in subsection 2 of this section.

2. In the event any telecommunications company, prior to July 1, 2006, failed to pay any amount to a municipality based on a subjective good faith belief that either:

(1) It was not a telephone company covered by the municipal business license tax ordinance, or the statute authorizing the enactment of such taxing ordinance, or did not provide telephone service as stated in the business license tax ordinance, and therefore owed no business license tax to the municipality; or

(2) That certain categories of its revenues did not qualify under the definition or wording of the ordinance as gross receipts or revenues upon which business license taxes should be calculated; such a telecommunications company is entitled to full immunity from, and shall not be liable to a municipality for, the payment of the disputed amounts of business license taxes, up to and including July 1, 2006. However, such immunity and release from liability shall not apply to any business license tax imposed in accordance with subdivisions (1) and (2) of subsection 10 of section [92.086](#) or sections [92.074](#) to [92.095](#) after July 1, 2006. If any municipality, prior to July 1, 2006, has brought litigation or caused an audit of back taxes for the nonpayment by a telecommunications company of municipal business license taxes, it shall immediately dismiss such lawsuit without prejudice and shall cease and desist from continuing any audit, except those cities described in subsection 10 of section [92.086](#).

(L. 2005 H.B. 209)

(2006) Subsection 10 of section [92.086](#) is a special law prohibited under subdivision (30), Section 40, Article III, Constitution of Missouri. Under the nonseverability clause in section [92.092](#), RSMo, sections [92.074](#), [92.077](#), [92.080](#), [92.083](#), [92.086](#), and [92.089](#) are invalid in their entirety. *City of Springfield v. Spring Spectrum, L.P.*, 2006 WL 2256882 (Mo.banc).

Nonseverability clause.

[92.092](#). All provisions of sections [92.074](#) to [92.089](#) are so essentially and inseparably connected with, and so dependent upon, each other that no such provision would be enacted without all others. If a court of competent jurisdiction enters a final judgment on the merits that is not subject to appeal and that declares any provision or part of sections [92.074](#)* to [92.089](#) unconstitutional or unenforceable then sections [92.074](#) to [92.089](#), in their collective entirety, are invalid and shall have no legal effect as of the date of such judgment. In such event, both telecommunications companies and municipalities shall have the same rights as existed before August 28, 2005, but shall not be entitled to reimbursement, or required to pay reimbursement, for any sums paid in the good faith belief in the validity and constitutionality of sections [92.074](#) to [92.089](#).

(L. 2005 H.B. 209)

*Section number "92.974" appears in original rolls.

Severability clause.

92.095. The provisions of section 71.675 are severable from the provisions of sections 92.074 to 92.092. If any portion of sections 92.074 to 92.092 is declared unconstitutional or the application of any part of sections 92.074 to 92.092 to any person or circumstance is held invalid, section 71.675 and its applicability to any person or circumstance shall remain valid and enforceable. If any portion of section 71.675 is declared unconstitutional or the application of any part of section 71.675 to any person or circumstance is held invalid, sections 92.074 to 92.092 and its applicability to any person or circumstance shall remain valid and enforceable.

(L. 2005 H.B. 209 § 92.098)

Intent clause.

92.105. It is the intent of sections 92.105 to 92.125 that starting in 2011 voters in any city imposing an earnings tax will decide in local elections to continue the earnings tax. If the majority of local voters vote to continue the earnings tax, it will continue for five years and then will be voted on again. If a majority of voters in any city having an earnings tax vote against continuing the earnings tax, it will be phased out pursuant to section 92.125 in such city over a period of ten years. Further, sections 92.105 to 92.125 prohibit any Missouri city or town that does not, as of November 2, 2010, impose an earnings tax, from imposing such a tax on residents and businesses.

(L. 2010 Adopted by Initiative, Proposition A, November 2, 2010)

Limitation on imposition of earnings tax--definitions.

92.111. 1. After December 31, 2011, no city, including any constitutional charter city, shall impose or levy an earnings tax, except a constitutional charter city that imposed or levied an earnings tax on November 2, 2010, may continue to impose the earnings tax if it submits to the voters of such city pursuant to section 92.115 the question whether to continue such earnings tax for a period of five years and a majority of such qualified voters voting thereon approve such question, however, if no such election is held, or if in any election held to continue to impose or levy the earnings tax a majority of such qualified voters voting thereon fail to approve the continuation of the earnings tax, such city shall no longer be authorized to impose or levy such earnings tax except to reduce such tax in the manner provided by section 92.125.

2. As used in sections 92.111 to 92.200, unless the context clearly requires otherwise, the term "earnings tax" means a tax on the:

- (1) Salaries, wages, commissions and other compensation earned by its residents;
- (2) Salaries, wages, commissions and other compensation earned by nonresidents of the city for work done or services performed or rendered in the city;
- (3) Net profits of associations, businesses or other activities conducted by residents;

(4) Net profits of associations, businesses or other activities conducted in the city by nonresidents;

(5) Net profits earned by all corporations as the result of work done or services performed or rendered and business or other activities;

(L. 2010 Adopted by Initiative, Proposition A, November 2, 2010 § 92.110)

Definition of salaries, wages, commissions and other compensation.

92.113. As referred to in section 92.111, the term "salaries, wages, commissions and other compensation" shall not include any contributions to any deferred compensation plans, including but not limited to any salary reduction plans, cafeteria plans or any other similar plans deferring the receipt of compensation by a resident or nonresident if such contribution is not subject to Missouri state income tax at the time such contribution is made.

(L. 2010 Adopted by Initiative, Proposition A, November 2, 2010 § 92.112)

Constitutional charter cities--requirements--ballot language.

92.115. 1. Any constitutional charter city which as of November 2, 2010, imposed or levied an earnings tax may continue to impose or levy an earnings tax, pursuant to sections 92.111 to 92.200, if it submits to the qualified voters of such city on the next general municipal election date immediately following November 2, 2010, and once every five years thereafter, the question whether to continue to impose and levy the earnings tax authorized pursuant to sections 92.111 to 92.200, and if a majority of qualified voters voting approve the continuance of the earnings tax at such election.

2. The question submitted to the qualified voters in any such city shall contain the earnings tax percentage imposed and the name of the city submitting the question and shall otherwise contain exactly the following language:

Shall the earnings tax of%, imposed by the City of, be continued for a period of five (5) years commencing January 1 immediately following the date of this election?

Yes No

3. If the question whether to continue to impose and levy the earnings tax fails to be approved by the majority of qualified voters voting thereon, the earnings tax levied and imposed on November 2, 2010, shall be reduced pursuant to section 92.125 commencing January first of the calendar year following the date of the election held under this section or January first of the calendar year following the calendar year in which such election was authorized under this section but not held by such city.

4. No city which has begun reductions of its earnings tax pursuant to section 92.125 may, by ordinance or any other means, with or without voter approval, stop or suspend such reduction.

(L. 2010 Adopted by Initiative, Proposition A, November 2, 2010)

Tax rate limits.

[92.120](#). The tax on salaries, wages, commissions and other compensation of individuals, subject to tax, and on the net profits or earnings of associations, businesses or other activities, and corporations, subject to tax, shall not be in excess of one percent per annum.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 4, A.L. 1959 S.B. 27)

Reduction of earnings tax, when, amount.

[92.125](#). If no election is held pursuant to section [92.115](#), or if in an election held to continue to impose or levy the earnings tax a majority of such qualified voters fail to approve the continuance of the earnings tax, the earnings tax levied and imposed on November 2, 2010, shall be reduced as follows:

(1) Beginning January first of the first calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of nine-tenths of one percent;

(2) Beginning January first of the second calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of eight-tenths of one percent;

(3) Beginning January first of the third calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of seven-tenths of one percent;

(4) Beginning January first of the fourth calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of six-tenths of one percent;

(5) Beginning January first of the fifth calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of one-half of one percent;

(6) Beginning January first of the sixth calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of four-tenths of one percent;

(7) Beginning January first of the seventh calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election

provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of three-tenths of one percent;

(8) Beginning January first of the eighth calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of two-tenths of one percent;

(9) Beginning January first of the ninth calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, the earnings tax shall not be in excess of one-tenth of one percent;

(10) After the ninth calendar year following the calendar year in which the election provided for in section [92.115](#) was held or the calendar year in which the election provided for in section [92.115](#) was authorized to be held but was not held, notwithstanding any provisions of this chapter or chapter 66, 80, or 94 or the provisions of any municipal charter, no city, including any constitutional charter city, which either failed to hold an election pursuant to section [92.111](#) or which held an election pursuant to section [92.111](#) and in which a majority of qualified voters fail to approve the continuance of the earnings tax, may impose or levy by ordinance or any other means an earnings tax.

(L. 2010 Adopted by Initiative, Proposition A, November 2, 2010)

Income exempt from earnings tax.

[92.130](#). 1. The income received by any

(1) Labor, agricultural or horticultural organizations;

(2) Mutual savings bank not having a capital stock represented by shares;

(3) Fraternal-beneficiary society, order or association, operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and providing for the payment of life, sick, accident or other benefits to the members of such society, order, or association or their dependents;

(4) Domestic building and loan associations and credit unions without capital stock organized and operated for mutual purposes and without profit;

(5) Cemetery company owned and operated exclusively for the benefit of its members, unless said cemetery is operated for profit;

(6) Corporation or association organized and operated exclusively for religious, charitable, scientific or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual;

(7) Business league, chamber of commerce or board of trade not organized for profit and no part of the net income of which inures to the benefit of any private stockholder or individual;

(8) Civic league or organization not organized for profit but operated exclusively for the promotion of social welfare;

(9) Club organized and operated exclusively for pleasure, recreation and other nonprofitable purposes, no part of the net income of which inures to the benefit of any private stockholder or member;

(10) Farmers or other mutual hail, cyclone or fire insurance company, mutual ditch or irrigation company, mutual or cooperative telephone company, or like organization, the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting its expenses;

(11) Farmers, fruit growers or like association, organized and operated as a sales agent for the purpose of marketing the products of its members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them;

(12) Corporation or association organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt from the tax imposed by chapter 143;

(13) Federal land banks and national farm loan associations, as provided in section 26 of an act of congress approved July 17, 1916, entitled "An act to provide capital for agricultural development, to create standard forms of investment based upon farm mortgage, to equalize rates of interest upon farm loans, to furnish a market for United States bonds, to create government depositories and financial agents for the United States, and for other purposes";

(14) Joint stock land banks as to income derived from bonds or debentures or other joint stock land banks or any federal land bank belonging to such joint stock land bank;

(15) Express companies which now pay an annual tax on their gross receipts in this state and insurance companies which pay an annual tax on their gross premium receipts in this state;

(16) Trusts created by an employer and employees as part of a stock bonus, pension or profit-sharing plan, for the exclusive benefit of employees, to which contributions are made by such employer or employees, or both, for the purpose of distributing to such employees the earnings and principal of the fund accumulated by the trust in accordance with such plan, or a trust consisting solely of one or more restricted retirement funds created for one or more self-employed persons as part of a retirement plan for the exclusive benefit of such self-employed person or persons, to which contributions are made by such self-employed person or persons, for the purpose of distributing to such self-employed person or persons the earnings and principal of the fund accumulated by the trust in accordance with such plan and the amount actually distributed, or made available to any distributee; shall not be taxable under any tax ordinance enacted pursuant to the provisions of sections 92.110 to [92.200](#).

2. The following income shall be exempt, regardless of who receives it, from such tax:

(1) The proceeds of life insurance policies paid to the individual beneficiaries upon the death of the insured;

(2) The amount received by the insured as a return of premium or premiums paid by him under life insurance or endowment contracts, either during the term or at the maturity of the term mentioned in the contract or upon the surrender of the contract;

(3) Any amount received under workers' compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received whether by suit or agreement on account of such injuries or sickness, or through the war risk insurance act or any law for the benefit or relief of injured or disabled members of the military or naval forces of the United States;

(4) The value of property acquired by gift, bequest, devise or descent, but the income from such property shall be included as income;

(5) Interest upon the obligations of this state or of any political subdivision thereof, or upon the obligations of the United States or its possessions;

(6) Any income derived from any public utility performing functions of national government or those incident to the state or any political subdivision thereof, or from the exercise of any essential government function accruing to any state, territory or the District of Columbia; provided, that whenever any state, territory or the District of Columbia, or any political subdivision of a state or territory has, prior to the passage of chapter 143, entered in good faith into a contract with any person or corporation the object and purpose of which is to acquire, construct, operate or maintain a public utility, no tax shall be levied under the provisions of chapter 143 upon the income derived from the operation of such public utility, so far as the payment thereof will impose a loss or burden upon such state, territory or the District of Columbia, or a political subdivision of this state; but this provision is not intended to confer upon such person or corporation any financial gain or exemption or to relieve such person or corporation from the payment of a tax as provided for in chapter 143 upon the part or portion of said income to which such person or corporation shall be entitled under such contract.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 6, A.L. 1973 S.B. 25)

Exemptions and deductions from tax may be authorized by city.

92.140. The municipal assembly of any such city may provide for deductions and exemptions from salaries, wages and commissions of employees and may provide for exemptions on account of the wives, husbands and dependents of such employees.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 2)

Net profits, how ascertained.

92.150. The net profits or earnings of associations, businesses or other activities, and corporations shall be ascertained and determined by deducting the necessary expenses of operation from the gross profits or earnings.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 3)

Tax ordinance to contain formulae for taxing profits of nonresidents.

[92.160](#). The earnings or net profits subject to tax of any nonresident individual, of any association or business conducted by nonresidents, or of any corporation, in any case in which the work done, services performed or rendered, and business or other activities conducted are done, performed, rendered or conducted both within and without the city may be ascertained by formulae set forth in any ordinance enacted pursuant to sections 92.110 to [92.200](#) or prescribed by rules or regulations adopted pursuant to such ordinance.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 5)

Employers may collect tax, and allowance may be authorized.

[92.170](#). Any such city is hereby authorized to impose upon employers the duty of collecting and remitting to the city any tax that may be levied upon the earnings of employees pursuant to sections 92.110 to [92.200](#), and to prescribe penalties for failure to perform such duty. In the event that any such city should impose such duty on employers, each such employer shall be entitled to deduct and retain one and one-half percent of the total amount collected to compensate such employer for collecting such tax. The governing body of any such city may, by ordinance, reduce, eliminate, or reimpose, if eliminated, the fee allowed to employers by this section.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 7, A.L. 1961 p. 219, A.L. 1983 1st Ex. Sess. H.B. 10)

Effective 1-1-84

Wage brackets may be established.

[92.180](#). In order to facilitate the collection of the tax herein authorized any such city may by ordinance create wage brackets within which the tax shall be uniform for taxpayers entitled to the same number of exemptions.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 8)

Tax ordinance not to require copies of federal or state income tax returns.

[92.190](#). No tax ordinance enacted pursuant to the provisions of sections 92.110 to [92.200](#) shall require any taxpayer to file copies of his state or federal income tax returns with any city officer, employee or other person designated by said ordinance to collect or otherwise administer any tax imposed thereunder.

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 9)

Amendment of charter required--present ordinance to continue.

[92.200](#). No ordinance enacted under sections 92.110 to [92.200](#), except an ordinance limited to the purposes of section [92.170](#), shall be effective unless it is authorized pursuant to a charter amendment of such city; provided that any ordinance authorized by charter and presently in effect shall remain in effect until an ordinance is adopted under the authority of sections 92.110 to [92.200](#).

(Reenacted L. 1953 2d Ex. Sess. p. 14 § 10, A.L. 1959 S.B. 27, A.L. 1961 p. 219)

Definitions.

92.325. As used in sections 92.325 to 92.340, the following terms mean:

- (1) "City", a constitutional charter city located in four or more counties;
- (2) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of chapter 311 notwithstanding;
- (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at retail;
- (4) "Governing body", the city council charged with governing the city;
- (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises and delivered to the purchaser (excluding sales tax);
- (6) "Hotel, motel or tourist court", any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being so provided, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests or permanent guests and having more than eight bedrooms furnished for the accommodations of such guests. Sleeping accommodations consisting of one bedroom or more, that rent for less than twenty dollars per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-profit organizations are not a "hotel, motel or tourist court" for the purposes of this act*;
- (7) "Person", any individual, corporation, partnership or other entity;
- (8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist court for thirty-one days or less during any calendar quarter.

(L. 1989 S.B. 295 & 312 § 6)

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

Convention and tourism tax, submitted to voters--rate of tax, deposit in convention tourism fund, purpose.

92.327. 1. Any city may submit a proposition to the voters of such city:

- (1) A tax not to exceed seven and one-half percent of the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels, motels and tourist courts situated within the city involved, and doing business within such city (excluding sales tax); and
- (2) A tax not to exceed two percent of the gross receipts derived from the retail sales of food by every person operating a food establishment.

2. Such taxes shall be known as the "convention and tourism tax" and when collected shall be deposited by the city treasurer in a separate fund to be known as the "Convention and Tourism

Fund". The governing body of the city shall appropriate from the convention and tourism fund as provided in sections [92.325](#) to [92.340](#).

(L. 1989 S.B. 295 & 312 § 7, A.L. 1999 H.B. 35, A.L. 2002 H.B. 1041 merged with S.B. 1210)

Voter approval of tax required.

[92.329](#). The governing body of any city may, by adopting an ordinance, impose the convention and tourism tax, but no ordinance enacted pursuant to the authority granted by the provisions of sections [92.325](#) to [92.340](#) shall be effective unless the governing body of the city submits to the voters of the city at a citywide general or primary election or at a special election called for that purpose, a proposal to authorize the governing body of the city to impose the convention and tourism tax.

(L. 1989 S.B. 295 & 312 § 8)

Ballot form.

[92.331](#). Such proposition shall be submitted to the voters in substantially the following form at such election:

Shall a convention and tourism tax of percent on the amount of sales or charges for all rooms paid by the transient guests of hotels, motels and tourist courts and percent on the gross receipts derived from the retail sales of food at a food establishment be levied in the city of to provide funds for the promotion of convention and tourism?

[] YES [] NO

(L. 1989 S.B. 295 & 312 § 9)

Majority vote required.

[92.332](#). In the event that a majority of the qualified voters voting on such proposition in such city at such election approve the proposition, then the ordinance shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the tax authorized by sections [92.325](#) to [92.340](#) unless and until the governing body of the city shall again have submitted another proposal to authorize the imposition and collection of the tax, and such proposal is approved by a majority of the qualified voters voting thereon.

(L. 1989 S.B. 295 & 312 § 10)

Gross receipts tax on certain businesses prohibited, when.

[92.334](#). In the event a tax is lawfully imposed under sections [92.325](#) to [92.340](#), no gross receipts tax imposed solely on hotels, motels or tourist courts or cafes, cafeterias, lunchrooms or restaurants shall be levied or collected by the city involved so long as the tax imposed under sections [92.325](#) to [92.340](#) remains in effect.

(L. 1989 S.B. 295 & 312 § 11)

Revenue received from tax, distribution, requirements--neighborhoodtourist development fund established, purpose.

92.336. The revenues received from the tax authorized under sections 92.325 to 92.340 shall be used exclusively for the advertising and promotion of convention and tourism business and international trade for the city from which it is collected, subject to the following requirements:

(1) Not less than forty percent of the proceeds of any tax imposed pursuant to subdivision (1) of section 92.327 shall be appropriated and paid to a general not-for-profit organization, with whom the city has contracted, and which is incorporated in the state of Missouri and located within the city limits of such city, established for the purpose of promoting such city as a convention, visitors and tourist center with the balance to be used for operating expenses and capital expenditures, including debt service, for sports, convention, exhibition, trade and tourism facilities located within the city limits of the city;

(2) Not less than ten percent of the proceeds of any tax imposed pursuant to subdivision (1) of section 92.327 shall be appropriated to a fund that hereby shall be established and called the "Neighborhood Tourist Development Fund". Such moneys from said funds shall be paid to not-for-profit neighborhood organizations with whom the city has contracted, and which are incorporated in the state of Missouri and located within the city limits of such city established for the purpose of promoting such neighborhood through cultural, social, ethnic, historic, educational, and recreational activities in conjunction with promoting such city as an international trade, convention, visitors and tourist center;

(3) The proceeds of any tax imposed pursuant to subdivision (2) of section 92.327 shall be used by the city only for capital expenditures, including debt service, for sports, convention, exhibition, trade and tourism facilities located within the city limits of the city.

(L. 1989 S.B. 295 & 312 § 12, A.L. 1999 H.B. 35, A.L. 2002 H.B. 1041 merged with S.B. 1210)

Provisions, exemptions and confidentiality of state sales tax toapply--exemption certificates, form--collection of tax, deductionallowed for collection--refunds and penalties.

92.338. 1. All applicable provisions contained in sections 144.010 to 144.510 governing the state sales tax and section32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by sections 92.325 to 92.340, except as modified in sections 92.325 to 92.340.

2. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and collection of the tax imposed by sections 92.325 to 92.340. Notwithstanding the provisions of this subsection, the governing body of any city that imposes a convention and tourism tax pursuant to sections 92.325 to 92.340 may pass an ordinance and seek voter approval to collect the tax from certain transient guests who are otherwise exempt under this subsection. Such proposition shall be

submitted to the voters at a citywide general or primary election or at a special election called for that purpose. It shall be submitted in a form set by the governing body.

3. Except as provided in subsection 2 of this section, 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 [92.325](#) to [92.340](#), 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 [92.325](#) to [92.340](#).

4. The person, firm or corporation subject to any tax imposed pursuant to sections [92.325](#) to [92.340](#) shall collect the tax from the transient guests and patrons of the food establishment and each such transient guest and patron of the food establishment shall pay the amount of the tax due to the person, firm or corporation required to collect the tax. The city shall permit the person required to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. The city governing body may either require the license collector of the city to collect the tax imposed by sections [92.325](#) to [92.340](#) or may enter into an agreement with the director of revenue to have the director collect such tax on behalf of the city. In the event such an agreement is entered into, the director of revenue shall perform all functions incident to the collection, enforcement and operation of such tax, and the director shall collect the tax on behalf of the city and shall transfer the funds collected to the city license collector, except for an amount not less than one percent nor more than three percent, which shall be retained by the director for costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and reported upon such forms and under such administrative rules and regulations as the director may prescribe. All refunds and penalties as provided in sections [144.010](#) to [144.525](#) are hereby made applicable to violations of sections [92.325](#) to [92.340](#).

(L. 1989 S.B. 295 & 312 § 13, A.L. 2012 H.B. 1504)

Refund or absorption of tax, prohibited.

[92.340](#). It is unlawful for any person to advertise or hold out or state to the public or to any transient guest or food establishment patron directly or indirectly, that the tax or any part thereof imposed by sections [92.325](#) to [92.340](#), and required to be collected by that person, will be absorbed by that person, or anyone on behalf of that person, or that it will not be separately stated and added to the price of the sleeping room or food establishment bill, or if added, that it or any part thereof will be refunded.

(L. 1989 S.B. 295 & 312 § 14)

State and political subdivisions to deduct earnings tax--compensation for collecting.

[92.350](#). The state of Missouri and all its political subdivisions or instrumentalities shall deduct from the wages and salaries of their employees the amount of any municipal earnings tax levied upon the income of the particular employee, and pay same to the municipality levying said tax. The state of Missouri and its political subdivisions and instrumentalities shall be entitled to deduct and

retain of the total amount so collected to compensate such employer for collecting the tax a percentage as follows: Three percent if said municipal earnings tax is one-half of one percent of gross earnings. One and one-half percent if said municipal earnings tax is one percent of gross earnings.

(L. 1965 p. 216 § 92.285)

Definitions.

[92.400](#). The following words as used in sections [92.400](#) to [92.421](#), shall have the following meaning unless a different meaning clearly appears from the context:

(1) "City", any city having a population of over four hundred thousand in the state of Missouri located within an interstate transportation district containing a constitutional charter city having a population of over four hundred thousand and under six hundred thousand;

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

(3) "Interstate transportation authority", any political subdivision created by compact between this state and another state, which is a body corporate and politic and a political subdivision of both contracting states, and which operates a public mass transportation system;

(4) "Interstate transportation district", that geographical area set forth and defined in the particular compact between this state and another state;

(5) "Motor pool operations", special transportation services provided by a city, or by an interstate transportation authority pursuant to a contract with a city, to certain residents of the city, including the transporting of elderly persons and persons with disabilities in accordance with standards and specifications of the United States Department of Transportation and any other federal agency or body charged with promulgating standards for persons with disabilities relating to the transportation of such persons;

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

(7) "Public mass transportation system", a transportation system or systems owned and operated by an interstate transportation authority, employing motor buses, rails or any other means of conveyance, by any type of power, operated for public use in the conveyance of persons, mainly providing local transportation service within an interstate transportation district, as set forth by the interstate compact between this state and another state.

(L. 1971 S.B. 147 § 1, A.L. 1973 H.B. 64, A.L. 1991 H.B. 29 merged with S.B. 119)

Tax, how imposed--rate of tax--boundary changes, procedure, effect of.

[92.402](#). 1. Any city may, by a majority vote of its council or governing body, impose a sales tax for the benefit of the public mass transportation system operating within such city as provided in sections [92.400](#) to [92.421](#).

2. The sales tax may be imposed at a rate not to exceed 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 city 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](#). Seven and one-half percent of the sales tax shall be distributed to the interstate transportation authority pursuant to the provisions of section [92.421](#). The authority shall be in full compliance with handicapped accessibility pursuant to the terms of the Americans with Disabilities Act.

3. Within ten days after the adoption of any ordinance imposing such a sales tax, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance of the council or governing body. The ordinance shall reflect the effective date thereof and shall be accompanied by a map of the city clearly showing the boundaries thereof.

4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections [92.400](#) to [92.421](#) shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

(L. 1971 S.B. 147 § 2, A.L. 1989 H.B. 473, A.L. 1991 H.B. 29 merged with S.B. 119, A.L. 1993 S.B. 376, A.L. 1995 S.B. 72, A.L. 1997 S.B. 212, A.L. 1999 H.B. 346, A.L. 2001 H.B. 321, A.L. 2003 H.B. 122 & 80, A.L. 2005 H.B. 114, A.L. 2015 S.B. 190)

Deposit of collections--public mass transportation sales tax trust fund--state to retain collection cost.

[92.410](#). 1. All sales taxes collected by the director of revenue under the provisions of sections [92.400](#) to [92.421](#), 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 "Public Mass Transportation Sales Tax Trust Fund". The moneys in this fund are not 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 city wherein a sales tax is imposed pursuant to the provisions of sections [92.400](#) to [92.421](#). The records shall be open to the inspection of the officers of the city and the public.

2. Except as modified in sections [92.400](#) to [92.421](#), all provisions of sections [32.085](#) and [32.087](#) shall apply to the tax imposed under sections [92.400](#) to [92.421](#).

(L. 1971 S.B. 147 § 6, A.L. 1980 S.B. 693, A.L. 1991 H.B. 29)

Distribution to city, when--abolition of tax--account, how closed.

[92.412](#). 1. 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 treasurer or such other

officer as may be designated by the city ordinance imposing the tax authorized by sections [92.400](#) to [92.421](#) the sum due the city 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 city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city 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, the director of revenue shall authorize the state treasurer to remit the balance in the account 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.

(L. 1971 S.B. 147 § 7, A.L. 1991 H.B. 29)

Proceeds of tax, how spent--minority businesses to be given consideration for contracts--when.

[92.418](#). 1. All moneys received by a city imposing a sales tax pursuant to sections [92.400](#) to [92.421](#), less two percent for the cost of handling, which shall be deposited in the city's general fund, shall be deposited by the city treasurer, or other city officer authorized by ordinance, in a special fund to be known as the "Public Mass Transportation Trust Fund" for the primary benefit of a public mass transportation system and motor pool operations operating within the city.

2. The moneys in the public mass transportation trust fund accumulated by the city beyond the end of the city's fiscal year in which such funds were collected, and not needed by the city to meet its contractual obligations to an interstate transportation authority or for motor pool operations, may be appropriated and paid directly to such interstate transportation authority to be used by the interstate transportation authority for its general purposes in providing a public mass transportation system within an interstate transportation district, or the city may appropriate and expend such excess funds for the purposes set forth in Section 30(a)(2), of Article IV, of the Constitution of Missouri, as amended.

3. A city may designate by contract from time to time with an interstate transportation authority to provide specific services, frequency of service, to underwrite a certain fare structure or for any purpose consistent with providing a sound public mass transportation system to serve the city, and the city shall appropriate and pay directly to the interstate transportation authority from the public mass transportation trust fund the amounts of money that the city finds is sufficient to enable the interstate transportation authority to perform its contractual obligations to the city, including intracommunity transit services, or a city may appropriate and pay all of the funds on deposit in a public mass transportation trust fund directly to an interstate transportation authority to be used by

such interstate transportation authority for its general purposes in providing a public mass transportation system within an interstate transportation district.

4. Any provisions of sections [92.400](#) to [92.421](#) to the contrary notwithstanding, seven and one-half percent of the proceeds of any sales tax imposed under sections [92.400](#) to [92.421](#) that are appropriated and paid by a city to an interstate transportation authority shall be used only by the city and the interstate transportation authority for the purchase of new equipment, for the construction of public mass transportation facilities or for any other capital expenditures or improvements to the property of the interstate transportation authority, or to pay the interest or principal payments or to satisfy sinking fund requirements on any negotiable notes or bonds or other instruments in writing issued by the interstate transportation authority for any of the above purposes.

5. Ninety-two and one-half percent of the proceeds of any sales tax imposed under sections [92.400](#) to [92.421](#) that are appropriated and paid by a city to an interstate transportation authority shall be used to supply funds to be applied to the expenses of the organization and costs of operation of the public mass transportation system and the facilities thereof, and may be used to supply additional funds for capital expenditures as set forth in subsection 4 of this section.

6. Transportation authorities operating a public mass transportation system under sections [92.400](#) to [92.421](#) may provide for interior and exterior advertising on each vehicle for mass transportation purposes.

7. Transportation authorities operating a public mass transportation system under sections [92.400](#) to [92.421](#) shall set and attain goals for the inclusion of minority business enterprises as defined in section [37.013](#)* for contracts in operating motor pools, construction, repairs and related projects for the public mass transportation system. The attainment of such goals on these contracts shall be based on the availability of minority-owned businesses operating within the city that perform the services for which such contract is to be awarded.

(L. 1971 S.B. 147 § 10, A.L. 1973 H.B. 64, A.L. 1975 1st Ex. Sess. S.B. 1, A.L. 1979 H.B. 367, A.L. 1983 S.B. 25, A.L. 1991 H.B. 29 merged with S.B. 119, A.L. 2000 S.B. 881, A.L. 2003 H.B. 122 & 80)

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

Other payments by city to transportation authority permitted.

[92.420](#). Nothing contained in sections [92.400](#) to [92.421](#) shall be construed to prevent a city from appropriating and paying moneys to an interstate transportation authority from any of its other revenues, and all such cities are so empowered to appropriate and pay moneys to an interstate transportation authority from any of its other revenues for any of the purposes enumerated in sections [92.400](#) to [92.421](#).

(L. 1971 S.B. 147 § 11, A.L. 1991 H.B. 29)

Distribution of tax to transportation authority--use of funds (KansasCity).

92.421. 1. Not later than the tenth day of each month, the director of revenue shall distribute all moneys due the interstate transportation authority as determined by the director of revenue pursuant to section 92.402 received by him from proceeds of the tax authorized in sections 92.400 to 92.421 in the previous month, less one percent for the cost of collection which shall be deposited in the state general revenue fund, to the interstate transportation authority for the city in which the tax was levied. The director of revenue may authorize the state treasurer to make refunds for erroneous payments and overpayments, and may redeem any dishonored checks and drafts used in payment of the tax.

2. The interstate transportation authority shall use the proceeds of the tax solely for capital improvements for the system.

3. The interstate transportation authority shall within ninety days after August 28, 1989, promulgate rules and regulations for a minority/disadvantaged and women business enterprise program for the purchase of goods and services and construction of capital improvements for the authority.

(L. 1989 H.B. 473, A.L. 1991 H.B. 29)

Sales tax for the operation of public safety departments--ballot submission--use of moneys--repeal of tax, ballot language (St.Louis).

92.500. 1. The governing body of any city not within a county may impose, by order or ordinance, a sales tax on all retail sales made within the city 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 solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, which operations are defined to include, but not be limited to, compensation, pension programs, and health care for employees and pensioners of the public safety departments. 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 city submits to the voters residing within 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 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 city) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of providing revenues for the operation of public safety departments of the city, including hiring more police officers, prosecuting more criminals, nuisance crimes, and problem properties?

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 city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Public Safety Protection 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 city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the 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. The director shall keep accurate records of the amounts in the fund, and such records shall be open to the inspection of the officers of such city and to the public. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the fund during the preceding month to the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

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

6. The governing body of any city 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. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the city) repeal the sales tax imposed at a rate of (insert rate of percent) percent for the purpose of providing revenues for the operation of public safety departments of the city?

YES NO

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

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

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 city shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover 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, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

(L. 2007 H.B. 795 merged with S.B. 22)

Provisions, how adopted.

[92.700](#). All cities not within a county, which now have or may hereafter have a population in excess of five hundred thousand inhabitants, may elect by the enactment of an ordinance by the legislative body of such city to have the collection of delinquent and back real estate taxes regulated and controlled by the provisions of sections [92.700](#) to [92.920](#) and to operate thereunder. The election to operate under the provisions of sections [92.700](#) to [92.920](#) may be rescinded by repealing said ordinance.

(L. 1971 H.B. 472 § 1)

Short title.

[92.705](#). Sections [92.700](#) to [92.920](#) shall be known by the short title of "The Municipal Land Reutilization Law".

(L. 1971 H.B. 472 § 2)

Definitions.

[92.710](#). The following words, terms and definitions, when used in sections [92.700](#) to [92.920](#), shall have the meanings ascribed to them in this section, except where the text clearly indicates a different meaning:

(1) "Collector", the collector of revenue of any city operating under the provisions of sections [92.700](#) to [92.920](#);

(2) "Land reutilization authority", and "land reutilization commission", the authority and commission as created by section [92.875](#);

(3) "Land taxes", general taxes on real property or real estate and shall include the taxes both on land and the improvements thereon;

(4) "Person", any individual, firm, copartnership, joint venture, association, corporation, estate, trust, business trust, receiver or trustee appointed by any state or federal court, trustee otherwise created, syndicate, or any other group or combination acting as a unit;

(5) "School district", "water district", "sewer district", "special benefit district", "special assessment district" shall include those districts located totally or partially within any city operating under the provisions of sections [92.700](#) to [92.920](#);

(6) "Sheriff", "circuit clerk", and "assessor", the sheriff, circuit clerk, and assessor, respectively, of any city operating under the provisions of sections [92.700](#) to [92.920](#);

(7) "Tax bill", as used in sections [92.700](#) to [92.920](#), the real estate taxes and the lien thereof, levied and assessed by any taxing authority;

(8) "Tax district", the state of Missouri and any city, municipality, school district, road district, water district, sewer district, levee district, drainage district, special benefit district, special assessment district, or park district, located within any city operating under the provisions of sections [92.700](#) to [92.920](#);

(9) "Tax lien", the lien of any tax bill as defined in subdivision (7) of this section;

(10) "Taxing authority", any governmental, or other lawful authority, now or hereafter empowered by law to issue tax bills, the state of Missouri, or any city, municipality, school district, road district, water district, sewer district, levee district, or drainage district, affected by the provisions of sections [92.700](#) to [92.920](#).

(L. 1971 H.B. 472 § 3, A.L. 1989 H.B. 342)

Collectors to act--redemption, interest and costs--compromise of judgment--errors, correction of.

[92.715](#). 1. The collectors of cities operating under the provisions of sections [92.700](#) to [92.920](#) shall proceed to collect the taxes contained in the back tax book or recorded list of the delinquent land and lots in the collector's office as herein required.

2. Any person interested in or the owner of any tract of land or lot contained in the back tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by paying to the proper collector the amount of the original taxes, together with interest from the date of delinquency at the rate of two percent per month with a maximum rate of eighteen percent per annum and the costs.

3. If suit shall have been commenced against any tract of land or town lot for the collection of taxes, the person desiring to redeem any such land before judgment, in addition to the original tax, interest and costs including attorney's fee accruing under this law, shall pay to the city collector all necessary costs incurred in the court where the suit is pending, and the city collector shall account to the clerk of the court in which said suit is filed for the court costs so collected.

4. The provisions of the law with reference to the compromise of taxes shown on the back tax book or recorded list of delinquent land and lots in the collector's office shall apply to and shall also authorize the compromise of any judgment for taxes after the same had been rendered therefor and up to that time when the property shall be sold under execution issued on said judgment; such compromise to be authorized by the same officials and under the same conditions as set forth under existing law for the compromise of taxes. The comptroller of any city operating under the provisions

of sections [92.700](#) to [92.920](#) shall serve in lieu of the county commission. The comptroller shall also have the right to correct manifest errors.

(L. 1971 H.B. 472 § 4, A.L. 1999 S.B. 76, A.L. 2010 H.B. 1316)

Unredeemed lands, how proceeded against, lists--limitation on actions.

[92.720](#). 1. If any of the lands or town lots contained in the back tax book or list of delinquent lands or lots remain unredeemed on the first day of January, the collector may file suit in the circuit court against such lands or lots to enforce the lien of the state and city as herein provided in sections [92.700](#) to [92.920](#).

2. The collector shall note opposite such tract in the back tax book the fact that suit has been commenced.

3. The collector shall compile lists of all state, city, school and other tax bills collectible by him which are delinquent according to his records and he shall assign a serial number to each parcel of real estate in each list and if suit has been filed in the circuit court of the city on any delinquent tax bill included in any list, the collector shall give the court docket number of each suit.

4. The sheriff may appoint the collector and the collector's deputies as deputy sheriffs, and when so appointed they may serve all process in matters pertaining to sections [92.700](#) to [92.920](#) with like effect as the sheriff himself might do.

5. No action for recovery of taxes against real estate shall be commenced, had or maintained, unless action therefor shall be commenced within five years after delinquency.

(L. 1971 H.B. 472 § 5)

Lists, contents of.

[92.725](#). Each list shall contain the following:

(1) A description of the land by the smallest legal subdivisions or by the smallest parts, lots, or parcels when sections and subdivisions of the land are divided into lots, blocks or parcels, and when such real estate cannot be so described, then by metes and bounds; and variance in any description of such real estate from year to year or any such variance between taxing authorities shall not be material so long as such descriptions reasonably identify the same land;

(2) A statement of the amount of each tax bill upon such parcel, including all tax bills thereon which are delinquent, the year of such assessment, the tract number, if any, of each tax bill, and the date or dates from which and the rate or rates at which interest and penalties shall be computed, and an appropriate designation of the owner or holder of each such tax bill;

(3) The names of the last known owners of such real estate as the same appear in the records of the assessor. The search of the record of the assessor must be made not more than thirty days prior to the filing of the petition specified in section [92.740](#).

(L. 1971 H.B. 472 § 6, A.L. 1989 H.B. 342)

Consolidation of pending suits--costs to be lien--defenses preserved.

92.730. 1. All suits to collect delinquent tax bills which may be pending at the time of the commencement of any suits brought under the provisions of sections 92.700 to 92.920 affecting the same land shall be consolidated with suits brought under said sections, and the parties to such pending suits shall file answers within the time and as provided in sections 92.700 to 92.920, but any tax bills sought to be collected in any pending suits may be included in any list or lists included as a part of any petition filed by the collector and, if so included in any list filed as part of any such petition, such inclusion shall act as an abatement of any such pending suit, and all amounts then due on such tax bills, including interest, penalties, attorney's fees and costs, shall be so listed and charged, and shall thereupon continue in full force and effect the liens therefor against the respective parcels of real estate described therein and so listed in the petition filed under the provisions of sections 92.700 to 92.920; and, when so listed and included in the petition, no answer shall be required to be filed in such collector's suit to collect such delinquent bills.

2. Suits brought under the provisions of sections 92.700 to 92.920, involving delinquent tax bills sought to be collected by suits pending at the time suits are brought under sections 92.700 to 92.920, shall be tried as all other actions under said sections, and the statutes of limitations shall not prevent the parties to such pending suits from asserting all rights and defenses which they then had.

(L. 1971 H.B. 472 § 7)

Joinder of parcels, how numbered, fee.

92.735. Any number of parcels of real estate may be joined in one petition or suit. Each separate tract or parcel of real estate joined in any one action shall be given a serial number by the collector and shall be separately indexed and docketed by the circuit clerk in a book kept by the clerk for that purpose. For each serially numbered parcel of real estate, the circuit clerk shall be allowed a fee of ten cents, which shall be taxed and paid as other costs in the case which he shall pay into the city treasury in accordance with the provisions of chapter 82.

(L. 1971 H.B. 472 § 8)

Petition, form, contents.

92.740. 1. A suit for the foreclosure of the tax liens herein provided for shall be instituted by filing in the appropriate office of the circuit clerk and with the land reutilization authority a petition, which petition shall contain a caption, a copy of the list prepared by the collector, and a prayer. Such petition without further allegation shall be deemed to be sufficient.

2. The caption shall be in the following form:

In the Circuit Court of Missouri,

In the Matter of Foreclosure of Liens for Delinquent Land Taxes

By Action in Rem.

Collector of Revenue of, Missouri, Plaintiff

-vs-

Parcels of Land Encumbered with Delinquent Tax Liens, Defendants

3. The petition shall conclude with a prayer that all tax liens upon such real estate be foreclosed; that the court determine the amounts and priorities of all tax bills, together with interest, penalties, costs, and attorney's fees; that the court order such real estate to be sold by the sheriff at public sale as provided by sections [92.700](#) to [92.920](#) and that thereafter a report of such sale be made by the sheriff to the court for further proceedings under the provisions of sections [92.700](#) to [92.920](#).

4. The petition when so filed shall have the same force and effect with respect to each parcel of real estate therein described as a separate suit instituted to foreclose the tax lien or liens against any one of said parcels of real estate.

(L. 1971 H.B. 472 § 9)

Action in rem, pleadings, failure to answer, effect of.

[92.745](#). 1. The foregoing proceeding or suit shall constitute an action in rem, and the pleadings therein shall consist of a petition and an answer or answers.

2. An answer may be filed by any person or taxing authority owning or claiming any right, title or interest in or to any tax bill constituting a tax lien on the real estate described in the petition, or by any person owning or claiming any right, title, or interest in or to, or lien upon, such real estate. An answer shall include the nature and amount of the interest and any defense or objection to the foreclosure of the tax liens listed in the petition, and may include the allegations usually incorporated in pleadings entitled cross-petitions, cross-complaints, interpleas, or intervening petition.

3. All pleadings must be brief, clear and concise, and shall be liberally construed by the court. Any such answer shall contain the caption and number of the case, and the serial number or numbers of the parcels of real estate concerned. Such answer must be filed with the circuit clerk and a copy thereof served on the collector not later than sixty calendar days after the date of the first publication of the notice of foreclosure, and if such sixtieth day falls on a Sunday or legal holiday, then such answer may be filed on the day after such Sunday or legal holiday.

4. In the event of failure to answer within the time herein fixed, a default judgment may be taken as to all tax bills affecting parcels of real estate as to which no answer has been filed.

(L. 1971 H.B. 472 § 10)

Redemption by interested party, certificate--foreclosure sale,effect of.

[92.750](#). 1. Any person having any right, title or interest in, or lien upon, any parcel of real estate described in such petition may redeem such parcel of real estate by paying to the collector all of the

sums mentioned therein, including principal, interest, penalties, attorney's fees and costs then due, at any time prior to the time of the foreclosure sale of such real estate by the sheriff.

2. In the event of failure to redeem prior to the time of the foreclosure sale by the sheriff, such person shall be barred and forever foreclosed of all his right, title and interest in and to the parcels of real estate described in such petition.

3. Upon redemption, as permitted by this section, the person redeeming shall be entitled to a certificate of redemption from the collector describing the property in the same manner as it is described in such petition, and the collector shall thereupon note on his records the word "redeemed" and the date of such payment opposite the description of such parcel of real estate.

(L. 1971 H.B. 472 § 11)

Notice of foreclosure, how given, form.

92.755. 1. Within thirty days after the filing of such suits with the circuit clerk, the collector shall forthwith cause a notice of foreclosure to be published four times, once a week, during successive weeks, and on the same day of each week, in a daily newspaper of general circulation regularly published in such city, qualified according to law for the publication of public notices and advertisements.

2. Such notice shall be in substantially the following form:

NOTICE OF FORECLOSURE OF LIENS FOR DELINQUENT LAND TAXES, BY ACTION IN REM

Public notice is hereby given that on the day of . . . , 20. . . , the Collector of Revenue of , Missouri, filed a petition, being suit No. . . . , in the Circuit Court of Missouri, at (stating the city), for the foreclosure of liens for delinquent land taxes (except liens in favor of the United States of America, if any) against the real estate situated in such city, all as described in said petition.

The object of said suit is to obtain from the court a judgment foreclosing the tax liens against such real estate and ordering the sale of such real estate for the satisfaction of said tax liens thereon (except liens in favor of the United States of America, if any), including principal, interest, penalties, attorney's fees and costs. Such action is brought against the real estate only and no personal judgment shall be entered therein.

The serial number assigned by the collector to each parcel of real estate, a description of each such parcel, a statement of the total principal amount of all delinquent tax bills against each such parcel of real estate, all of which, as to each parcel, is more fully set out and itemized in the aforesaid petition, and the name of the last known person appearing on the records of the collector in whose name said tax bills were listed or charged for the year preceding the calendar year in which the list described in said petition was filed with the collector, are, respectively, as follows:

(Here set out the respective serial numbers, descriptions, names and statements of total principal amounts of tax bills, next above referred to.)

The total principal amounts of delinquent taxes set out in this notice do not include the lawful interest, penalties, attorney's fees and costs which have accrued against the respective parcels of real estate, all of which in each case is set out and itemized in the aforesaid petition.

Any person or taxing authority owning or holding any tax bill or claiming any right, title or interest in or to, or lien upon, any such parcel of real estate must file an answer to such suit in the office of the circuit clerk of the aforesaid city, and a copy of such answer with the collector of revenue at the office of the collector of revenue of said city, on or before the day of . . . , 20. . . , and in such answer shall set forth in detail the nature and amount of such interest and any defense or objection to the foreclosure of the tax liens, or any affirmative relief he and it may be entitled to assert with respect thereto.

Any person having any right, title or interest in or to, or lien upon, any parcel of such real estate may redeem such parcel of real estate by paying all of the sums mentioned therein, to the undersigned Collector of Revenue, including principal, interest, penalties, attorney's fees and costs then due, at any time prior to the time of the foreclosure sale of such real estate by the sheriff.

In the event of failure to answer or redeem on or before the date herein fixed as the last day for filing answer in the suit, by any person having the right to answer or redeem, such person shall be forever barred and foreclosed as to any defense or objection he might have to the foreclosure of such liens for delinquent taxes and a judgment of foreclosure may be taken by default. Redemption may be made, however, up to the time fixed for the holding of sheriff's foreclosure sale, and thereafter there shall be no equity of redemption and each such person having any right, title or interest in or to, or any lien upon, any such parcel of real estate described in the petition so failing to answer or redeem, as aforesaid, shall be forever barred and foreclosed of any right, title, or interest in, or lien upon, any equity of redemption in said real estate.

.....

Collector of Revenue

....., Missouri

(Name of City)

Address

.....

Attorney

.....

Address

.....

First Publication

(L. 1971 H.B. 472 § 12)

Notice of filing, how made, form of.

92.760. 1. The collector shall also cause to be prepared and mailed in an envelope with postage prepaid, within thirty days after the filing of such petition, a brief notice of the filing of the suit, to the persons named in the petition as being the owners, according to the records of the assessor for the respective parcels of real estate described in the petition. The notices shall be sent to the addresses of such persons upon the records of the assessor, and in the event that any name or address does not appear on the records of the assessor, with respect to any parcel of real estate, the collector shall so state in an affidavit, giving the serial number of each parcel of real estate affected. Such affidavit shall be filed in the suit with the circuit clerk not later than sixty days after the date of the first publication of the notice of foreclosure. The failure of the collector to mail the notice as provided in this section shall invalidate any proceedings brought pursuant to the provisions of sections 92.700 to 92.920. The failure of the collector to file the affidavit as provided in this section shall not affect the validity of any proceedings brought pursuant to the provisions of sections 92.700 to 92.920.

2. Such notice shall be substantially as follows:

To the person to whom this notice is addressed:

According to the records in the assessor's office, you are the record owner as to one or more parcels of real estate described in a certain petition bearing cause No. (fill in number of case) filed in the Circuit Court of, Missouri, at (fill in city), on, 20. . ., wherein a foreclosure of the lien of various delinquent tax bills is sought and a court order asked for the purpose of selling such real estate at a public sale for payment of all delinquent tax bills, together with interest, penalties, attorney's fees and costs. Publication of notice of such foreclosure was commenced on the . . . day of, 20. . ., in (here insert name of city), Missouri.

THE COLLECTOR OF THE CITY OF (Insert name of city) HAS FILED A LAWSUIT AGAINST YOUR PROPERTY. THE LAWSUIT SAYS THAT YOU ARE BEHIND ON YOUR PROPERTY TAXES. YOU COULD LOSE YOUR PROPERTY IF YOU DON'T DO ANYTHING ABOUT THIS.

YOU HAVE A RIGHT TO ENTER INTO AN AGREEMENT WITH THE COLLECTOR TO BRING YOUR TAXES UP TO DATE. YOU MAY CONTACT THE COLLECTOR BY CALLING (Insert telephone number of collector). IF YOU DO NOT UNDERSTAND THIS NOTICE, OR YOU DO NOT KNOW WHAT TO DO, YOU MAY CALL THIS OFFICE FOR FURTHER EXPLANATION OR SEE A LAWYER RIGHT AWAY.

Unless all delinquent taxes be paid upon the parcels of real estate described in such petition and such real estate redeemed prior to the time of the foreclosure sale of such real estate by the sheriff, the owner or any person claiming any right, title or interest in or to, or lien upon, any such parcels of real estate shall be forever barred and foreclosed of all right, title and interest and equity of redemption in and to such parcels of real estate; except that any such persons shall have the right to file an answer in said suit on or before the . . . day of, 20. . ., in the office of the Circuit Clerk

and a copy thereof to the Collector, setting forth in detail the nature and amount of the interest and any defense or objection to the foreclosure. Dated

.....

Collector of Revenue

....., Missouri

(Name of City)

Address

(L. 1971 H.B. 472 §§ 13, 14, A.L. 1989 H.B. 342)

Records of actions taken, where filed.

92.765. Affidavits of publication of notice of foreclosure, and of posting, mailing, or other acts required by the provisions of sections 92.700 to 92.920 shall be filed in the office of the circuit clerk prior to the trial, and when so filed shall constitute part of the evidentiary documents in the foreclosure suit. Such affidavits shall be prima facie evidence of the performance of acts therein described, and may be so used in the trial of the suit, unless challenged by verified answer duly filed in the suit.

(L. 1971 H.B. 472 § 15)

Attorneys, employment authorized, compensation.

92.770. 1. The collector may employ such attorneys as he deems necessary to collect such taxes and to prosecute suits for taxes.

2. Such attorneys shall receive as total compensation a sum, not to exceed six percent of the amount of taxes actually collected and paid into the treasury, and an additional sum not to exceed two dollars for each suit filed when publication is not necessary and not to exceed five dollars where publication is necessary, as may be agreed upon in writing and approved by the collector, before such services are rendered.

3. The attorney fees shall be taxed as costs in the suit and collected as other costs.

(L. 1971 H.B. 472 § 16)

Trial, evidence, judgment--severances--jury not authorized--precedence of action.

92.775. 1. Upon the trial of the cause upon the question of foreclosure, the tax bill shall be prima facie proof that the tax described in the tax bill has been validly assessed at the time indicated by the tax bill and that the tax is unpaid. Any person alleging any jurisdictional defect or invalidity in the tax bill or in the sale thereof must particularly specify in his answer the defect or basis of invalidity, and must, upon trial, affirmatively establish such defense.

2. After the court has first determined the validity of the tax liens of all tax bills affecting parcels of real estate described in the petition, the priorities of the respective tax bills and the amounts due thereon, including principal, interest, penalties, attorney's fees, and costs, the court shall thereupon enter judgment of foreclosure of such liens and fix the time and place of the foreclosure sale. The petition shall be dismissed as to any parcel of real estate redeemed prior to the time fixed for the sheriff's foreclosure sale as provided in sections [92.700](#) to [92.920](#). If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold for a sum sufficient to fully pay the principal amount of all tax bills included in the judgment, together with interest, penalties, attorney's fees and costs, and for no more, and such sale is confirmed by the court, then all other proceedings as to such parcels of real estate shall be finally dismissed as to all parties and interests other than tax bill owners or holders; provided, however, that any parties seeking relief other than an interest in or lien upon the real estate may continue with said suit to a final adjudication of such other issues; provided, further, an appeal may be had as to any claim attacking the validity of the tax bill or bills or the priorities as to payment of proceeds of foreclosure sale. If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold for a sum greater than the total amount necessary to pay the principal amount of all tax bills included in the judgment, together with interest, penalties, attorney's fees and costs, and such sale is confirmed by the court, and no appeal is taken by any person claiming any right, title or interest in or to or lien upon said parcel of real estate or by any person or taxing authority owning or holding or claiming any right, title or interest in or to any tax bills within the time fixed by law for the filing of notice of appeal, the court shall thereupon order the sheriff to make distribution to the owners or holders of the respective tax bills included in the judgment of the amounts found to be due and in the order of priorities. Thereafter all proceedings in the suit shall be ordered by the court to be dismissed as to such persons or taxing authorities owning, holding or claiming any right, title or interest in any such tax bill or bills so paid, and the case shall proceed as to any parties claiming any right, title, or interest in or lien upon the parcel of real estate affected by such tax bill or bills as to their respective claims to such surplus funds then remaining in the hands of the sheriff.

3. Whenever an answer is filed to the petition, as herein provided, a severance of the action as to all parcels of real estate affected by such answer shall be granted, and the issues raised by the petition and such answer shall be tried separate and apart from the other issues in the suit, but the granting of such severance shall not delay the trial or other disposition of any other issue in the case. A separate appeal may be taken from any other issue in the case. A separate appeal may be taken from any action of the court affecting any right, title or interest in or to, or lien upon, such real estate, other than issues of law and fact affecting the amount or validity of the lien of tax bills, but the proceeding to foreclose the lien of any tax bills shall not be stayed by such appeal. The trial shall be conducted by the court without the aid of a jury and the suit shall be in equity. This action shall take precedence over and shall be triable before any other action in equity affecting the title to such real estate, upon motion of any interested party.

(L. 1971 H.B. 472 § 17)

Equity rules of procedure required, exception.

92.800. Except as herein provided, the rules of civil procedure in equity cases, in force at the time when any proceeding is had in the suit, shall be followed in all suits brought pursuant to the provisions of sections 92.700 to 92.920.

(L. 1971 H.B. 472 § 18)

Judgment, findings, effect.

92.805. After the trial of the issues, the court shall, as promptly as circumstances permit, render judgment. If the court finds that no tax bill upon the land collectible by the collector or the relator was delinquent when the suit was instituted or tried, then the judgment of the court shall be that the cause be dismissed as to the parcels of real estate described in the tax bill; or, if the evidence warrants, the judgment may be for the principal amount of the delinquent tax bill upon the real estate upon which suit was brought, together with interest, penalties, attorney's and appraiser's fees and costs computed as of the date of the judgment. It may decree that the lien upon the parcels of real estate described in the tax bill be foreclosed and such real estate sold by the sheriff, and the cause shall be continued for further proceedings, as herein provided.

(L. 1971 H.B. 472 § 19)

Waiting period after final judgment--notice of sale to owners, form of--failure to redeem, transfer, purpose, reimbursement.

92.810. 1. After the judgment of foreclosure has been entered, or, after a motion for a new trial has been overruled, or, if an appeal be taken from such judgment and the judgment has been affirmed, after the sheriff shall have been notified by any party to the suit that such judgment has been affirmed on appeal and that the mandate of the appellate court is on file with the circuit clerk, there shall be a waiting period of six months before any advertisement of sheriff's sale shall be published.

2. If any such parcel of real estate be not redeemed, or if no written contract providing for redemption be made within six months after the date of the judgment of foreclosure, if no motion for rehearing be filed, and, if filed, within six months after such motion may have been overruled, or, if an appeal be taken from such judgment and the judgment be affirmed, within six months after the sheriff shall have been notified by any party to the suit that such judgment has been affirmed on appeal and that the mandate of the appellate court is on file with the circuit clerk, the sheriff shall, after giving the notice required by subsection 3 of this section, commence to advertise the real estate described in the judgment and shall fix the date of sale within thirty days after the date of the first publication of the notice of sheriff's sale as herein provided, and shall at such sale proceed to sell the real estate.

3. No later than twenty days prior to the sheriff's sale, the sheriff shall send notice of the sale to the owner or owners, as disclosed upon the records of the assessor of the real estate for which tax bills thereon are delinquent. The search of the records of the assessor must be made not more than forty days prior to the sending of this notice. The notice shall provide the date, time and place of the sale. The notice shall also state that the property owner may avoid the sale by redeeming such

parcel of real estate prior to the sale as specified in section [92.750](#) or by entering into an agreement with the collector to pay the taxes included in the foreclosure suit under section [92.740](#). The notice required by this subsection shall be mailed in an envelope with postage prepaid. The cost of the title search, mailing and notice as required by this subsection shall be included as costs at the sale of the real estate.

4. Notwithstanding the provisions of this section to the contrary, any residential property which has not been redeemed by the end of the waiting period required by this section which has been determined to be of substandard quality or condition under the standards established by the residential renovation loan commission pursuant to sections [67.970](#) to [67.983](#) may, upon the request of the residential renovation loan commission, be transferred to the residential renovation loan commission for the purpose of renovation of the property. Any such property transferred pursuant to this subsection shall be renovated and sold by the residential renovation loan commission in the manner prescribed in sections [67.970](#) to [67.983](#). The residential renovation loan commission shall reimburse the land reutilization authority for all expenses directly incurred in relation to such property under sections [92.700](#) to [92.920](#) prior to the transfer.

(L. 1971 H.B. 472 § 21, A.L. 1989 H.B. 342, A.L. 1993 S.B. 376)

Redemption contracts, installment payments.

[92.815](#). 1. During such waiting period and at any time prior to the time of foreclosure sale by the sheriff, any interested party may redeem any parcel of real estate as provided by sections [92.700](#) to [92.920](#); except that during such time and at any time prior to the time of foreclosure sale by the sheriff, the collector shall enter into a written redemption contract with the owner of any real estate occupied as a homestead and who has not previously defaulted upon any such written redemption contract, provided that in no instance shall such installments exceed twelve in number or extend more than twenty-four months next after any agreement for such installment payments shall have been entered into; provided further, that upon good cause being shown by the owner of any parcel of real estate occupied as a homestead, or in the case of improved real estate with a total assessed valuation of not more than five thousand dollars, owned by an individual, the income from such property being a major factor in the total income of such individual, or by anyone on his behalf, the court may, in its discretion, fix the time and terms of payment in such contract to permit all of such installments to be paid within not longer than forty-eight months after any order or agreement as to installment payments shall have been made.

2. So long as such installments be paid according to the terms of the contract, the six months' waiting period shall be extended, but if any installment be not paid when due, the extension of the waiting period shall be ended and the real estate shall immediately be advertised for sale or included in the next notice of sheriff's foreclosure sale. Notice shall also be sent to the redemption contract payor as specified in subsection 3 of section [92.810](#).

(L. 1971 H.B. 472 § 20, A.L. 1989 H.B. 342)

Sale, where held--notice, form--occupancy permit required, when.

92.820. 1. At the front door of the courthouse of the city of at which sales of real estate are customarily made by the sheriff under execution, the sheriff shall advertise by posting the notice for sale and sell the respective parcels of real estate ordered sold by him pursuant to any judgment of foreclosure by any court under the provisions of sections 92.700 to 92.920.

2. Such advertisements by posting of notice of sale may include more than one parcel of real estate, and shall be in substantially the following form: NOTICE OF SHERIFF'S SALE UNDER JUDGMENT OF FORECLOSURE OF LIENS FOR DELINQUENT LAND TAXES In the Circuit Court of, Missouri.

In the Matter of Foreclosure of Liens

for Delinquent Land Taxes

Collector of Revenue of, Missouri,

Plaintiff,

-vs-

No. Parcels of Land encumbered with Delinquent Tax Liens, Defendants.

WHEREAS, judgment has been rendered against parcels of real estate for taxes, interest, penalties, attorney's fees and costs with the serial numbers of each parcel of real estate, the description thereof, the name of the person appearing in the petition in this suit against whom the tax bill was listed or charged, and the total amount of the judgment against each such parcel for taxes, interest, penalties, attorney's fees and costs, all as set out in said judgment and described in each case, respectively, as follows:

(Here set out the respective serial numbers, descriptions, names and total amounts of each judgment, next above referred to.) and,

WHEREAS, such judgment orders such real estate sold by the undersigned sheriff, to satisfy the total amount of such judgment, including interest, penalties, attorney's fees and costs,

NOW, THEREFORE,

Public Notice is hereby given that I,, Sheriff of, Missouri, will sell such real estate, parcel by parcel, at public auction, to the highest bidder, for cash to be paid immediately at the end of bidding on each parcel offered at the sheriff's sale. The sheriff's shall run between the hours of nine o'clock a.m. and five o'clock p.m., at the front door of the City Courthouse in, Missouri, on, the day of, 20., and continuing from day to day thereafter, to satisfy the judgment as to each respective parcel of real estate sold. If no acceptable bids are received as to any parcel of real estate, said parcel shall be sold to the Land Reutilization Authority of, Missouri.

Any bid received shall be subject to confirmation by the Court and upon presentation of an application for an occupancy permit, within ten days of confirmation, when applicable. No occupancy permit shall be required for parcels without buildings or structures.

.....

Sheriff of, Missouri

First Publication, 20. . .

(L. 1971 H.B. 472 § 22, A.L. 1984 H.B. 1500)

Sale, how conducted--interest conveyed--costs, how advanced--purchaseprice, payable when, amount.

92.825. 1. The sale shall be conducted, the sheriff's return thereof made, and the sheriff's deed pursuant to the sale executed, all as provided in the case of sales of real estate taken under execution except as otherwise provided in sections 92.700 to 92.920, and provided that such sale need not occur during the term of court or while the court is in session.

2. Such sale shall convey the whole interest of every person having or claiming any right, title or interest in or lien upon such real estate, whether such person has answered or not, subject to rights-of-way thereon of public utilities upon which tax has been otherwise paid, and subject only to the tax lien thereon, if any, of the United States of America.

3. The collector shall advance from current tax collections the sums necessary to pay for the publication of all advertisements required by the provisions of sections 92.700 to 92.920 and shall be allowed credit therefor in his accounts with the taxing authorities on a pro rata basis. He shall give credit in such accounts for all such advances recovered by him. Such expenses of publication shall be apportioned pro rata among and taxed as costs against the respective parcels of real estate described in the judgment; provided, however, that none of the costs herein enumerated, including the costs of publication, shall constitute any lien upon the real estate after such sale.

4. The purchaser at a sale conducted by the sheriff shall pay cash immediately at the end of bidding of each parcel on the day of the sale in an amount including all taxes due and owing and other costs as otherwise provided by law.

(L. 1971 H.B. 472 § 23, A.L. 1984 H.B. 1500)

Sale, insufficient bid, effect.

92.830. 1. In the event no bid equal to the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon shall be received at the sale, the land reutilization authority shall be deemed to have bid the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due, and if no other bid be then received by the sheriff in excess of the bid of the land reutilization authority and the sheriff shall so announce at the sale, then the bid of the land reutilization authority shall be announced as accepted. The sheriff shall report any such bid or bids so made by the land reutilization authority in the same way as his report of other bids is made.

2. Upon confirmation by the court of such bid at such sale by such land reutilization authority, and upon notification by the sheriff, the collector shall mark the tax bills so bid by the land

reutilization authority as "cancelled by sale to the land reutilization authority" and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on his books and his statements with any other taxing authorities.

(L. 1971 H.B. 472 § 24, A.L. 1984 H.B. 1500)

Title, how held by reutilization authority--title, how taken by others.

[92.835](#). 1. The title to any real estate which shall vest in the land reutilization authority under the provisions of sections [92.700](#) to [92.920](#) shall be held by the land reutilization authority of the city in trust for the tax bill owners and taxing authorities having an interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure.

2. The title to any real estate which shall vest in any purchaser, upon confirmation of such sale by the court, shall be an absolute estate in fee simple, subject to rights-of-way thereon of public utilities on which tax has been otherwise paid, and subject to any tax lien thereon of the United States of America, if any, and all persons, including the state of Missouri, minors, incapacitated and disabled persons, and nonresidents who may have had any right, title, interest, claim, or equity of redemption in or to, or lien upon, such lands shall be barred and forever foreclosed of all such right, title, interest, claim, lien or equity of redemption, and the court shall order immediate possession of such real estate be given to such purchaser; provided, however, that such title shall also be subject to the liens of any tax bills which may have attached to such parcel of real estate prior to the time of the filing of the petition affecting such parcel of real estate not then delinquent, or which may have attached after the filing of the petition and prior to sheriff's sale and not included in any answer to such petition, but if such parcel of real estate is sold to the land reutilization authority the title thereto shall be free of any such liens to the extent of the interest of any taxing authority in such real estate; provided further, that such title shall not be subject to the lien of special tax bills which has attached to the parcel of real estate prior to January 1, 1972, but the lien of such special tax bills shall attach to the proceeds of the sheriff's sale or to the proceeds of the ultimate sale of such parcel by the land reutilization authority.

(L. 1971 H.B. 472 § 25, A.L. 1983 S.B. 44 & 45, A.L. 1984 H.B. 1500)

Confirmation of sales, when--proceeds of sale, how applied--occupancy permit, defined, when required, effect, failure to obtain, result.

[92.840](#). 1. After the sheriff sells any parcel of real estate, the court shall, upon its own motion or upon motion of any interested party, set the cause down for hearing to confirm the foreclosure sale of the real estate, even though such parcels are not all of the parcels of real estate described in the notice of sheriff's foreclosure sale. Notice of the hearing shall be sent by any interested party, or the court, moving to confirm the foreclosure sale, to each person who received notice of sale as specified in subsection 3 of section [92.810](#). At the time of such hearing, the sheriff shall make report of the sale, and the court shall hear evidence of the value of the property offered on behalf of any interested party to the suit, and shall immediately determine whether an adequate consideration has been paid for each such parcel.

2. For this purpose, the court shall have power to summon any city official or any private person to testify as to the reasonable value of the property, and if the court finds that adequate consideration has been paid, he shall confirm the sale and order the sheriff to issue a deed with restriction as provided herein to the purchaser subject to the application of an occupancy permit for all parcels as provided in subsection 5 of this section. If the court finds that the consideration paid is inadequate, the purchaser may increase his bid to such amount as the court may deem to be adequate, whereupon the court may confirm the sale. If, however, the purchaser declines to increase his bid and make such additional payment, then the sale shall be disapproved, the lien of the judgment continued, and such parcel of real estate shall be again advertised and offered for sale by the sheriff to the highest bidder at public auction for cash at any subsequent sheriff's foreclosure sale.

3. If the sale is confirmed, the court shall order the proceeds of the sale applied in the following order:

(1) To the payment of the costs of the publication of the notice of foreclosure and of the sheriff's foreclosure sale;

(2) To the payment of all costs including appraiser's fee and attorney's fees;

(3) To the payment of all tax bills adjudged to be due in the order of their priority, including principal, interest and penalties thereon. If, after such payment, there is any sum remaining of the proceeds of the sheriff's foreclosure sale, the court shall thereupon try and determine the other issues in the suit in accordance with section [92.775](#). If any answering parties have specially appealed as provided in section [92.845](#), the court shall retain the custody of such funds pending disposition of such appeal, and upon disposition of such appeal shall make such distribution. If there are not sufficient proceeds of the sale to pay all claims in any class described, the court shall order the same to be paid pro rata in accordance with the priorities.

4. If there are any funds remaining of the proceeds after the sheriff's sale and after the distribution of such funds as set out in this section and no person entitled to any such funds, whether or not a party to the suit, shall, within two years after such sale, appear and claim the funds, they shall be distributed to the appropriate taxing authorities.

5. For the purpose of this section, the term "occupancy permit" shall mean the certificate of use and occupancy as provided for in the revised municipal code of any city not within a county, which now has or may hereafter have a population in excess of three hundred thousand inhabitants.

6. If there is a building or structure on the parcel, the purchaser shall apply for an occupancy permit from the city or appropriate governmental agency within ten days after the confirmation hearing. Any purchaser who is a public corporation acting in a governmental capacity shall not be required to acquire the occupancy permit. When a parcel, acquired at a sheriff sale, containing a building is sold from a public corporation acting in a governmental capacity, the subsequent purchaser shall be required to apply for the occupancy permit. Failure to apply for such occupancy permit within ten days after confirmation shall result in the sale and confirmation being immediately set aside by the motion of any interested party and that parcel shall again be advertised and offered

for sale by the sheriff to the highest bidder at public auction for cash at any subsequent sheriff foreclosure sale.

7. The sheriff shall include a deed restriction in the sheriff's deed, issued after confirmation and after the application of an occupancy permit for any parcel containing a building or structure. The deed restriction shall state that the purchasers at the sheriff's sale who had the property confirmed and who applied for an occupancy permit shall obtain an occupancy permit for the building or structure from the appropriate governmental agency prior to any subsequent transfer or sale of this property. This deed restriction shall exist as a lien against such real estate while the purchasers hold same in the amount of five thousand dollars. The purchasers of the property at the sheriff sale who had the property confirmed and applied for the occupancy permit shall agree that in the event of their failure to obtain an occupancy permit prior to any subsequent transfer of the property, they shall pay to the sheriff the sum of five thousand dollars as fixed, liquidated and ascertained damages without proof of loss or damages. The sheriff shall have the discretionary power to file a lawsuit against such purchaser for collection of these liquidated damages. These liquidated damages shall be distributed on a prorated basis to the appropriate taxing authority after the sheriff deducts all costs, expenses and attorney fees for such lawsuits. The sheriff may employ attorneys as he deems necessary to collect liquidated damages.

(L. 1971 H.B. 472 § 26, A.L. 1984 H.B. 1500, A.L. 1989 H.B. 342)

Appeals.

[92.845](#). The collector or any interested person or anyone on behalf of any disabled person as defined in chapter 475 may appeal from the judgment confirming or disapproving the sheriff's sale and the distribution made thereafter; provided, however, no question can be raised upon such appeal that could have been raised upon an appeal from the judgment of foreclosure. Such appeals must be taken within twenty days after the date of such judgment. The necessity for giving bond and the provisions thereof shall be the same as in cases of appeal from a judgment of foreclosure.

(L. 1971 H.B. 472 § 27, A.L. 1983 S.B. 44 & 45)

Deputy sheriff, authority.

[92.850](#). Any lawfully appointed deputy sheriff may perform all acts and things herein required to be done by the sheriff, including the conduct of any sales, reports of such sales and the issuance of deeds according to the order of the court, in the name of and with like effect as the sheriff himself might do.

(L. 1971 H.B. 472 § 28)

Recording fee, sheriff's deed given pursuant to municipal landreutilization law, assessed when--recorded, when.

[92.852](#). Any sheriff's deed given pursuant to the municipal land reutilization law shall be subject to a recording fee for the costs of recording the deed that shall be assessed and collected from the

purchaser of the property at the same time the proceeds from the sale are collected. All such deeds shall be recorded at the office of the recorder of deeds within two months after the sheriff's deed is given.

(L. 2002 H.B. 2064)

CROSS REFERENCE:

Recorder of deeds, Chap. 59

Sheriff's deed, effect of.

92.855. Each sheriff's deed given pursuant to the provisions of the municipal land reutilization law shall be presumptive evidence that the suit and all proceedings therein and all proceedings prior thereto from and including assessment of the lands affected thereby and all notices required by law were regular and in accordance with all provisions of the law relating thereto. After two years from the date of the recording of such sheriff's deed, the presumption shall be conclusive, unless at the time that this section takes effect the two-year period since the recording of such sheriff's deed has expired, or less than six months of such period of two years remains unexpired, in which latter case the presumption shall become conclusive six months after September 28, 1971. No suit to set aside or to attack the validity of any such sheriff's deed shall be commenced or maintained unless the suit is filed prior to the time that the presumption becomes conclusive, as aforesaid.

(L. 1971 H.B. 472 § 29)

Fees allowable.

92.860. 1. Fees shall be allowed for services rendered under the provisions of sections 92.700 to 92.920, as follows:

(1) To the collector, two percent on all sums collected and twenty-five cents per tract for making the back tax books;

(2) To the circuit clerk, sheriff and printer, such fees as are allowed by law for like services in civil cases.

2. Such fees shall be taxed as costs and collected from the person redeeming such tract or from the proceeds of sale.

(L. 1971 H.B. 472 § 30)

Costs, how apportioned--collector's fees.

92.863. 1. All costs, including costs of publishing any notices, and any court costs, shall be apportioned among the respective taxing authorities on a pro rata basis.

2. If any party redeems any parcel of real estate from the lien of any tax bill, such party shall, in addition to all other amounts then due, including principal, interest, attorney's fees and costs, also pay costs to the collector as follows:

- (1) Fifty cents per parcel of real estate for issuance of certificate of redemption;
- (2) One dollar per parcel of real estate, if notice of publication has been commenced;
- (3) An additional one dollar per parcel of real estate if notice of sheriff's foreclosure sale has been commenced.

(L. 1971 H.B. 472 § 31)

Amended petition, when allowed.

[92.865](#). At the option of the taxing authority or tax bill owner, all claims for land taxes against any parcel of real estate, which has been included in any petition filed under sections [92.700](#) to [92.920](#), where such taxes have become due and payable after any tax list or petition thereon has been filed, may be asserted by amended petition or by answer filed before judgment, and, if allowed by the court, shall be included in the judgment against such parcel of real estate.

(L. 1971 H.B. 472 § 32)

Applicable provisions of general law to apply.

[92.870](#). The general law relating to taxation and the collection of delinquent taxes as now existing and the provisions found in sections [92.700](#) to [92.920](#) shall apply to cities not within any county and which now have or may hereafter have a population in excess of five hundred thousand, insofar as not inconsistent with the provisions of sections [92.700](#) to [92.920](#).

(L. 1971 H.B. 472 § 33)

Land reutilization authority created, purpose.

[92.875](#). 1. There is hereby created an authority for the management, sale, transfer and other disposition of tax delinquent lands, which authority shall be known as "The Land Reutilization Authority of the city of, Missouri". It shall have authority to accept the grant of any interest in real property made to it, or to accept gifts and grant in aid assistance. Such authority shall have and exercise all the powers conferred by the provisions of sections [92.700](#) to [92.920](#) necessary and incidental to the effective management, sale, transfer or other disposition of real estate acquired under and by virtue of the foreclosure of the lien for delinquent real estate taxes, as provided in sections [92.700](#) to [92.920](#), and in the exercise of such powers, the land reutilization authority shall be deemed to be a public corporation acting in a governmental capacity.

2. The land reutilization authority is hereby created to foster the public purpose of returning land which is in a nonrevenue generating nontax producing status, to effective utilization in order to provide housing, new industry, and jobs for the citizens of any city operating under the provisions of sections [92.700](#) to [92.920](#) and new tax revenues for said city.

(L. 1971 H.B. 472 § 34)

Beneficiaries of authority--interest, how determined.

92.880. The beneficiaries of the land reutilization authority shall be the taxing authorities which held or owned tax bills against the respective parcel of real estate sold to the land reutilization authority at sheriff's foreclosure sale included in the judgment of the court, and their respective interests in each parcel of real estate shall be to the extent and in the proportion and according to the priorities determined by the court on the basis which the principal amount of their respective tax bills bore to the total principal amount of all of the tax bills described in the judgment.

(L. 1971 H.B. 472 § 35)

Members, appointment--vacancy, how filled.

92.885. 1. The land reutilization authority shall be composed of three members, one of whom shall be appointed by the comptroller of any city operating under the provisions of sections 92.700 to 92.920, one of whom shall be appointed by the board of education of such city, and one shall be appointed by the mayor of any such city. The members shall serve at the pleasure of their respective appointing authority and shall serve without compensation. The members so appointed may be employees of the appointing authority and shall serve without additional compensation.

2. Any vacancy in the office of land reutilization commissioner shall be filled by the same appointing authority which made the original appointment. If any appointing authority fails to make any appointment of a land reutilization commissioner within the time the first appointments are required, or within thirty days after any term expires, then the appointment shall be made by the mayor of the city.

(L. 1971 H.B. 472 § 36)

Commissioners, organization, bond, oath.

92.890. 1. Such land reutilization commissioners shall meet immediately after all three have been appointed and qualified and shall select a chairman, a vice chairman and a secretary.

2. Such commissioners shall each furnish a surety bond, if such bond is not already covered by governmental surety bond in a penal sum not to exceed twenty-five thousand dollars to be approved by the comptroller, the premium of such bond to be paid by the comptroller out of the city funds. Such bond must be issued by a surety company licensed to do business in the state of Missouri, and shall be conditioned to guarantee the faithful performance of their duties hereunder, and shall be written to cover all the commissioners.

3. Before entering upon the duties of his office, each commissioner shall take and subscribe to the following oath:

State of Missouri

ss.

City of

I, , do solemnly swear that I will support the Constitution of the United States, and the Constitution of the state of Missouri; that I will faithfully and impartially discharge my duties as a member of the Land Reutilization Authority of , Missouri; that I will, according to my best knowledge and judgment, administer such tax delinquent lands held by me in trust, according to the laws of this state and for the benefit of the public bodies and the tax bill owners which I represent, so help me God.

.....

Subscribed and sworn to this day of, 20. . .

My commission expires:

.....

Notary Public

(L. 1971 H.B. 472 § 37)

Authority's seal, powers.

92.895. 1. Such land reutilization authority shall be a continuing body and shall have and adopt an official seal which shall bear on its face the words "Land Reutilization Authority of , Missouri", "Seal", and shall have the power to sue and issue deeds in its name, which deed shall be signed by the chairman or vice chairman, and attested by the secretary or assistant secretary and the official seal of the land reutilization authority affixed thereon, and shall have the general power to administer its business as any other corporate body.

2. The land reutilization authority may convey title to any real estate sold or conveyed by it by general or special warranty deed, and may convey as absolute title in fee simple, without in any case procuring any consent, conveyance or other instrument from the beneficiaries for which it acts; provided, however, that each such deed shall recite whether the selling price represents a consideration equal to or in excess of two-thirds of the appraised value of such real estate so sold or conveyed, and if such selling price represents a consideration less than two-thirds of the appraised value of the real estate, then the land reutilization commissioners shall first procure the consent thereto of not less than two of the three appointing authorities, which consent shall be evidenced by a copy of the action of each such appointing authority duly certified to by its clerk or secretary attached to and made a part of land reutilization authority commission official minutes. However, the land reutilization authority may retain a reversionary interest in any real estate conveyed by it for up to two years from the date of conveyance.

(L. 1971 H.B. 472 § 38, A.L. 1984 H.B. 1500)

Duties of authority.

[92.900](#). It shall be the duty of such land reutilization authority to administer the tax delinquent lands, as follows:

(1) Such land reutilization authority shall immediately assume possession and control of all real estate acquired by it under the provisions of sections [92.700](#) to [92.920](#) and proceed to inventory and appraise such land, and thereafter keep and maintain a perpetual inventory of such real estate, except that individual parcels may be consolidated and grouped or regrouped for economy, utility or convenience.

(2) It shall classify such land as to its use, into the following three classifications:

(a) Suitable for private use;

(b) Suitable for use by a public agency;

(c) Not usable in its present condition or situation and held as a public land reserve.

Any parcel of property may be reclassified by two-thirds vote of the land reutilization commissioners, and all properties classified as falling within paragraph (c) of this subdivision shall be reviewed annually to determine the appropriateness of such classification.

(3) Such land reutilization authority shall administer all property in classification (a) of subdivision (2) in accordance with subdivision (4) of this section. Every effort shall be made to sell the property at a price as close to its appraised value as possible. Property in classifications (b) and (c) of subdivision (2) may be transferred at no cost, except any administrative expenses connected with the transfer, by the land reutilization authority upon request of and to those public agencies provided for in classification (b) of subdivision (2) upon submission of a plan of use for the property by the public agency to the land reutilization commissioners, except that no property shall be transferred at no cost unless there be a unanimous vote of the three land reutilization commissioners. If the property is transferred at no cost to any public agency and the public agency shall then sell or otherwise dispose of the property within ten years for any consideration, the proceeds of the sale or disposal shall be returned to the land reutilization commissioners who shall in turn distribute the proceeds in accordance with the provisions of section [92.840](#). If the land reutilization commissioners do not give an affirmative vote to the request for transfer, the land reutilization authority may dispose of the property in accordance with subdivision (4) of this section. Properties in paragraph (c) of subdivision (2) shall be studied and recommendations made to taxing authorities as to possible uses for real estate in the classification. In furtherance of this object the land reutilization authority shall have access to any and all city and county records at any time and may call upon any and all city and county officers, departments, boards, planning commissions or other commissions for studies, statistics or recommendations. The land reutilization authority shall prepare a list of all buildings in paragraph (a) of subdivision (2), which list shall be corrected and amended on a quarterly basis. The commissioners may make a charge, not to exceed one dollar for each copy of the list, which money shall be used to help defray the costs of preparing the list. Any person may purchase a copy of the list. Any real estate agent or broker licensed to do business in the city may when authorized by the commissioners sell any property upon the terms and conditions imposed by the commissioners, and the commissioners are authorized and empowered to pay a

reasonable real estate commission; and provided, that nothing herein shall prohibit the commissioners from selling or exchanging any real estate directly to or with any purchaser.

(4) The land reutilization commissioners shall have power, and it shall be their duty, to manage, maintain, protect, rent, lease, repair, insure, alter, hold and return, assemble, sell, trade, acquire, exchange or otherwise dispose of any real estate, on terms and conditions as may be determined in the sole discretion of the commissioners. The land reutilization commissioners may assemble tracts or parcels of real estate for public parks or any other purposes and to such end may exchange or acquire parcels, and otherwise effectuate such purposes by agreement with any taxing authority.

(5) The land reutilization authority shall adopt rules and regulations in harmony with the provisions of sections [92.700](#) to [92.920](#) and shall keep records of all its transactions, which records shall be open to inspection of any taxing authority in the city at any time. There shall be an annual audit of the affairs, accounts, expenses, and financial transactions of such land reutilization authority by certified public accountant as of December thirty-first of each year, which accountants shall be employed by the commissioners on or before November first of each year, and certified copies thereof shall be furnished to the appointing authorities described in section [92.885](#) and shall be available for public inspection at the office of the land reutilization authority.

(L. 1971 H.B. 472 § 39, A.L. 1984 H.B. 1500)

Director and employees, appointment--funds, how obtained, depositof, audits--expenditures, how made.

[92.905](#). 1. The land reutilization commissioners may appoint a director and such other employees who are deemed necessary to carry out the responsibilities and duties herein imposed and may incur such other reasonable and proper costs and expenses as are related thereto. If such costs and expenses exceed the amount of funds available to the land reutilization authority under provisions of sections [92.700](#) to [92.920](#), the land reutilization authority shall obtain approval of the board of estimate and apportionment and an appropriation by the governing body of the city for such additional or supplemental fund needs. Such appropriations by the city shall be considered advances to the land reutilization authority subject to repayment from funds supplementally accumulated by the land reutilization authority under provisions of law.

2. The comptroller of the city shall handle all such appropriated expense funds and disburse same under the same provisions for handling other city departmental expenditures.

3. The land reutilization authority shall deposit all funds received under provisions of sections [92.700](#) to [92.920](#) with the treasurer of the city, and the comptroller of the city shall maintain separate fund accounts for such deposits and make disbursements therefrom upon receipt of vouchers duly authorized by the land reutilization authority under provisions of sections [92.700](#) to [92.920](#) and in accordance with standard procedures adopted by and approved by the comptroller.

4. The fiscal year of the land reutilization authority shall commence on January first of each year. The land reutilization authority shall audit all claims for the expenditure of money, and shall, acting by the chairman or vice chairman thereof, draw warrants therefor from time to time.

(L. 1971 H.B. 472 § 40)

Inventory of real estate required.

[92.910](#). The land reutilization authority shall set up and maintain a perpetual inventory on each tract of its real estate, except that individual tracts may be consolidated and grouped or regrouped for economy or convenience.

(L. 1971 H.B. 472 § 41)

Accounts, how kept--expenditures, priority of.

[92.915](#). 1. The land reutilization authority shall set up accounts on its books relating to the operation, management, or other expense of each individual parcel of real estate.

2. When any parcel of real estate is sold or otherwise disposed of by the land reutilization authority, the proceeds therefrom shall be applied and distributed in the following order, except as provided for in section [92.900](#):

(1) To the payment of the expenses of sale, the costs of the care, improvement, operation, acquisition, demolition, management, and administration of such parcels of real estate as determined by the land reutilization commissioners and apportioned to such parcel;

(2) The balance to be paid to the respective taxing authorities and tax bill owners, if any, in the proportion that the principal amounts of the tax bills of each such party bears to the total principal amount of all the tax bills included in the original judgment relating to such parcel of real estate and in the order of their respective priorities.

After deduction of all sums charged to each account for various expenses, distribution shall be made to the respective taxing authorities and to tax bill owners having an interest in such parcel of real estate, on January first and July first of each year, and at such other times as the land reutilization commissioners in their discretion may determine.

(L. 1971 H.B. 472 § 42, A.L. 1984 H.B. 1500)

Duties of collector--compensation (St. Louis City).

[92.916](#). 1. Before any distribution provided for in section [92.915](#) may be made, the collector shall review the books of the land reutilization authority for purposes of certifying the following:

(1) That the expenses and costs reflected on the books have been properly allocated to each property which has been sold and the expenses and costs provided for in subdivision (1) of subsection 2 of section [92.915](#) are reasonably related to the management and operation of the land reutilization authority;

(2) That the proposed distribution accurately reflects the amounts shown on the books of the collector for penalties, attorneys' fees or costs which were included in the judgment against such parcel of real estate, plus its proportional part of the costs of the sheriff's foreclosure sale.

2. After such certification, the land reutilization authority shall transfer to the collector that part of distributed proceeds provided for the payment of those costs described in subsection 2 of section [92.915](#), upon receipt of which he shall immediately pay thereon.

3. The balance of the proposed distribution shall also be paid to the collector, who in accord with the provisions of subdivision (3) of subsection 2 of section [92.915](#), shall determine the interests of the respective taxing authorities for the various tax years included in the original judgment for each parcel of real property and shall establish the proportionate share of each taxing authority based upon its tax rate for the various years. The collector shall thereupon submit in writing to each taxing authority his determination as to their respective interests in the proposed distribution. If no objection is made within ten days thereafter, the collector shall forthwith make such distribution.

4. As additional compensation for the duties herein prescribed, the collector shall receive annually the sum of five thousand dollars.

(L. 1979 S.B. 385)

Members and employees prohibited from profiting from operations of authority, exception--penalty.

[92.920](#). 1. Neither said members nor any salaried employee of the land reutilization authority provided for herein shall receive any compensation, emolument or other profit directly or indirectly from the rental, management, purchase, sale or other disposition of any lands held by such land reutilization authority other than the salaries, expenses and emoluments provided for herein.

2. Any person convicted of violating this section shall be deemed guilty of a felony and upon conviction thereof shall be sentenced to serve not less than two nor more than five years in the state penitentiary.

(L. 1971 H.B. 472 § 43)

Sale of lands subject to covenants and easements.

[92.930](#). Any sale of lands under this chapter shall be subject to valid recorded covenants running with the land and valid easements of record or in use.

(L. 2013 S.B. 23 § 92.387)

