

SECOND REGULAR SESSION

SENATE BILL NO. 1173

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRAY.

Read 1st time March 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5442S.01I

AN ACT

To repeal sections 32.087, 67.576, 67.582, 67.584, 67.671, 67.672, 67.673, 67.674, 67.676, 67.678, 67.1303, 67.1545, 67.1775, 67.1959, 67.2000, 67.2030, 67.2500, 67.2510, 67.2515, 67.2520, 67.2525, 67.2530, 94.578, 94.580, 94.605, 94.660, 94.705, 94.900, 144.010, 144.014, 144.030, 144.046, 144.100, 144.517, 144.625, 144.655, 144.805, 221.407, 238.235, 238.410, and 644.032, RSMo, and to enact in lieu thereof thirty-nine new sections relating to the implementation of the streamlined sales and use tax agreement.

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

Section A. Sections 32.087, 67.576, 67.582, 67.584, 67.671, 67.672, 67.673, 67.674, 67.676, 67.678, 67.1303, 67.1545, 67.1775, 67.1959, 67.2000, 67.2030, 67.2500, 67.2510, 67.2515, 67.2520, 67.2525, 67.2530, 94.578, 94.580, 94.605, 94.660, 94.705, 94.900, 144.010, 144.014, 144.030, 144.046, 144.100, 144.517, 144.625, 144.655, 144.805, 221.407, 238.235, 238.410, and 644.032, RSMo, are repealed and thirty-nine new sections enacted in lieu thereof, to be known as sections 32.087, 67.576, 67.582, 67.584, 67.671, 67.672, 67.673, 67.674, 67.676, 67.678, 67.1303, 67.1545, 67.1775, 67.1959, 67.2000, 67.2030, 67.2500, 67.2510, 67.2515, 67.2520, 67.2525, 67.2530, 94.578, 94.580, 94.605, 94.660, 94.705, 94.900, 144.010, 144.014, 144.030, 144.100, 144.625, 144.655, 144.805, 221.407, 238.235, 238.410, and 644.032, to read as follows:

32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the governing body or official of such taxing entity shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance or order. The ordinance or order

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

6 shall reflect the effective date thereof.

7 2. Any local sales tax so adopted shall become effective on the first day
8 of the second calendar quarter after the director of revenue receives notice of
9 adoption of the local sales tax, except as provided in subsection 18 of this section.

10 3. Every retailer within the jurisdiction of one or more taxing entities
11 which has imposed one or more local sales taxes under the local sales tax law
12 shall add all taxes so imposed along with the tax imposed by the sales tax law of
13 the state of Missouri to the sale price and, when added, the combined tax shall
14 constitute a part of the price, and shall be a debt of the purchaser to the retailer
15 until paid, and shall be recoverable at law in the same manner as the purchase
16 price. The combined rate of the state sales tax and all local sales taxes shall be
17 the sum of the rates, multiplying the combined rate times the amount of the sale.

18 4. The brackets required to be established by the director of revenue
19 under the provisions of section 144.285, RSMo, shall be based upon the sum of
20 the combined rate of the state sales tax and all local sales taxes imposed under
21 the provisions of the local sales tax law.

22 5. The ordinance or order imposing a local sales tax under the local sales
23 tax law shall impose upon all sellers a tax for the privilege of engaging in the
24 business of selling tangible personal property or rendering taxable services at
25 retail to the extent and in the manner provided in sections 144.010 to 144.525,
26 RSMo, and the rules and regulations of the director of revenue issued pursuant
27 thereto; except that the rate of the tax shall be the sum of the combined rate of
28 the state sales tax or state highway use tax and all local sales taxes imposed
29 under the provisions of the local sales tax law.

30 6. On and after the effective date of any local sales tax imposed under the
31 provisions of the local sales tax law, the director of revenue shall perform all
32 functions incident to the administration, collection, enforcement, and operation
33 of the tax, and the director of revenue shall collect in addition to the sales tax for
34 the state of Missouri all additional local sales taxes authorized under the
35 authority of the local sales tax law. All local sales taxes imposed under the local
36 sales tax law together with all taxes imposed under the sales tax law of the state
37 of Missouri shall be collected together and reported upon such forms and under
38 such administrative rules and regulations as may be prescribed by the director
39 of revenue.

40 7. All applicable provisions contained in sections 144.010 to 144.525,
41 RSMo, governing the state sales tax and section 32.057, the uniform

42 confidentiality provision, shall apply to the collection of any local sales tax
43 imposed under the local sales tax law except as modified by the local sales tax
44 law.

45 8. All exemptions granted to agencies of government, organizations,
46 persons and to the sale of certain articles and items of tangible personal property
47 and taxable services under the provisions of sections 144.010 to 144.525, RSMo,
48 as these sections now read and as they may hereafter be amended, it being the
49 intent of this general assembly to ensure that the same sales tax exemptions
50 granted from the state sales tax law also be granted under the local sales tax law,
51 are hereby made applicable to the imposition and collection of all local sales taxes
52 imposed under the local sales tax law.

53 9. The same sales tax permit, exemption certificate and retail certificate
54 required by sections 144.010 to 144.525, RSMo, for the administration and
55 collection of the state sales tax shall satisfy the requirements of the local sales
56 tax law, and no additional permit or exemption certificate or retail certificate
57 shall be required; except that the director of revenue may prescribe a form of
58 exemption certificate for an exemption from any local sales tax imposed by the
59 local sales tax law.

60 10. All discounts allowed the retailer under the provisions of the state
61 sales tax law for the collection of and for payment of taxes under the provisions
62 of the state sales tax law are hereby allowed and made applicable to any local
63 sales tax collected under the provisions of the local sales tax law.

64 11. The penalties provided in section 32.057 and sections 144.010 to
65 144.525, RSMo, for a violation of the provisions of those sections are hereby made
66 applicable to violations of the provisions of the local sales tax law.

67 12. (1) For the purposes of any local sales tax imposed by an ordinance
68 or order under the local sales tax law, all sales, except the sale of motor vehicles,
69 trailers, boats, and outboard motors, shall be deemed to be consummated at the
70 place [of business of the retailer unless the tangible personal property sold is
71 delivered by the retailer or his agent to an out-of-state destination. In the event
72 a retailer has more than one place of business in this state which participates in
73 the sale, the sale shall be deemed to be consummated at the place of business of
74 the retailer where the initial order for the tangible personal property is taken,
75 even though the order must be forwarded elsewhere for acceptance, approval of
76 credit, shipment or billing. A sale by a retailer's agent or employee shall be
77 deemed to be consummated at the place of business from which he works] **where**

78 **the tangible personal property is received by the purchaser.**

79 (2) For the purposes of any local sales tax imposed by an ordinance or
80 order under the local sales tax law, all sales of motor vehicles, trailers, boats, and
81 outboard motors shall be deemed to be consummated at the residence of the
82 purchaser and not at the place of business of the retailer, or the place of business
83 from which the retailer's agent or employee works.

84 (3) For the purposes of any local tax imposed by an ordinance or under the
85 local sales tax law on charges for mobile telecommunications services, all taxes
86 of mobile telecommunications service shall be imposed as provided in the Mobile
87 Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as
88 amended.

89 13. Local sales taxes imposed pursuant to the local sales tax law on the
90 purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not
91 be collected and remitted by the seller, but shall be collected by the director of
92 revenue at the time application is made for a certificate of title, if the address of
93 the applicant is within a taxing entity imposing a local sales tax under the local
94 sales tax law.

95 14. The director of revenue and any of his deputies, assistants and
96 employees who have any duties or responsibilities in connection with the
97 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
98 or recording of funds which come into the hands of the director of revenue under
99 the provisions of the local sales tax law shall enter a surety bond or bonds
100 payable to any and all taxing entities in whose behalf such funds have been
101 collected under the local sales tax law in the amount of one hundred thousand
102 dollars for each such tax; but the director of revenue may enter into a blanket
103 bond covering himself and all such deputies, assistants and employees. The cost
104 of any premium for such bonds shall be paid by the director of revenue from the
105 share of the collections under the sales tax law retained by the director of
106 revenue for the benefit of the state.

107 15. The director of revenue shall annually report on his management of
108 each trust fund which is created under the local sales tax law and administration
109 of each local sales tax imposed under the local sales tax law. He shall provide
110 each taxing entity imposing one or more local sales taxes authorized by the local
111 sales tax law with a detailed accounting of the source of all funds received by him
112 for the taxing entity. Notwithstanding any other provisions of law, the state
113 auditor shall annually audit each trust fund. A copy of the director's report and

114 annual audit shall be forwarded to each taxing entity imposing one or more local
115 sales taxes.

116 16. Within the boundaries of any taxing entity where one or more local
117 sales taxes have been imposed, if any person is delinquent in the payment of the
118 amount required to be paid by him under the local sales tax law or in the event
119 a determination has been made against him for taxes and penalty under the local
120 sales tax law, the limitation for bringing suit for the collection of the delinquent
121 tax and penalty shall be the same as that provided in sections 144.010 to 144.525,
122 RSMo. Where the director of revenue has determined that suit must be filed
123 against any person for the collection of delinquent taxes due the state under the
124 state sales tax law, and where such person is also delinquent in payment of taxes
125 under the local sales tax law, the director of revenue shall notify the taxing entity
126 in the event any person fails or refuses to pay the amount of any local sales tax
127 due so that appropriate action may be taken by the taxing entity.

128 17. Where property is seized by the director of revenue under the
129 provisions of any law authorizing seizure of the property of a taxpayer who is
130 delinquent in payment of the tax imposed by the state sales tax law, and where
131 such taxpayer is also delinquent in payment of any tax imposed by the local sales
132 tax law, the director of revenue shall permit the taxing entity to join in any sale
133 of property to pay the delinquent taxes and penalties due the state and to the
134 taxing entity under the local sales tax law. The proceeds from such sale shall
135 first be applied to all sums due the state, and the remainder, if any, shall be
136 applied to all sums due such taxing entity.

137 18. If a local sales tax has been in effect for at least one year under the
138 provisions of the local sales tax law and voters approve reimposition of the same
139 local sales tax at the same rate at an election as provided for in the local sales
140 tax law prior to the date such tax is due to expire, the tax so reimposed shall
141 become effective the first day of the first calendar quarter after the director
142 receives a certified copy of the ordinance, order or resolution accompanied by a
143 map clearly showing the boundaries thereof and the results of such election,
144 provided that such ordinance, order or resolution and all necessary accompanying
145 materials are received by the director at least thirty days prior to the expiration
146 of such tax. Any administrative cost or expense incurred by the state as a result
147 of the provisions of this subsection shall be paid by the city or county reimposing
148 such tax.

149 **19. If the boundaries of a city in which a sales tax has been**

150 imposed shall thereafter be changed or altered, the city clerk shall
151 forward to the director of revenue by United States registered mail or
152 certified mail a certified copy of the ordinance adding or detaching
153 territory from the city within ten days of adoption of the
154 ordinance. The ordinance shall reflect the effective date of the
155 ordinance and shall be accompanied by a map of the city clearly
156 showing the territory added or detached from the city
157 boundaries. Upon receipt of the ordinance and map, the tax imposed
158 under the local sales tax law shall be effective in the added territory or
159 abolished in the detached territory on the first day of the second
160 calendar quarter after the director of revenue receives notice of the
161 boundary change.

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

3 (1) All applicable provisions contained in sections 144.010 to 144.510,
4 RSMo, governing the state sales tax and section 32.057, RSMo, the uniform
5 confidentiality provision, shall apply to the collection of the tax imposed by the
6 provisions of sections 67.571 to 67.577;

7 (2) All exemptions granted to agencies of government, organizations, and
8 persons under the provisions of sections 144.010 to 144.510, RSMo, are hereby
9 made applicable to the imposition and collection of the tax imposed by sections
10 67.571 to 67.577.

11 2. The same sales tax permit, exemption certificate and retail certificate
12 required by sections 144.010 to 144.510, RSMo, for the administration and
13 collection of the state sales tax shall satisfy the requirements of sections 67.571
14 to 67.577, and no additional permit or exemption certificate or retail certificate
15 shall be required; except that, the director of revenue may prescribe a form of
16 exemption certificate for an exemption from the tax imposed by sections 67.571
17 to 67.577.

18 3. All discounts allowed the retailer pursuant to the provisions of the
19 state sales tax law for the collection of and for payment of taxes pursuant to that
20 act are hereby allowed and made applicable to any taxes collected pursuant to the
21 provisions of sections 67.571 to 67.577.

22 4. The penalties provided in section 32.057, RSMo, and sections 144.010
23 to 144.510, RSMo, for a violation of those acts are hereby made applicable to
24 violations of the provisions of sections 67.571 to 67.577.

25 5. [For the purposes of the sales tax imposed by an order pursuant to
26 sections 67.571 to 67.577, all retail sales shall be deemed to be consummated at
27 the place of business of the retailer.] **Except as provided in sections 67.571**
28 **to 67.577, all provisions of sections 32.085 and 32.087, RSMo, shall apply**
29 **to the tax imposed under section 67.571 to 67.577.**

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

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

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

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

20 ☐ YES ☐ NO

21 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
22 are opposed to the question, place an "X" in the box opposite "No"; or

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

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

32 and operate such jail to be used for law enforcement purposes?

33 ☐ YES

☐ NO

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

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

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

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

68 5. All sales taxes collected by the director of revenue under this section
69 on behalf of any county, less one percent for cost of collection which shall be
70 deposited in the state's general revenue fund after payment of premiums for
71 surety bonds as provided in section 32.087, RSMo, shall be deposited in a special
72 trust fund, which is hereby created, to be known as the "County Law Enforcement
73 Sales Tax Trust Fund". The moneys in the county law enforcement sales tax
74 trust fund shall not be deemed to be state funds and shall not be commingled
75 with any funds of the state. The director of revenue shall keep accurate records
76 of the amount of money in the trust and which was collected in each county
77 imposing a sales tax under this section, and the records shall be open to the
78 inspection of officers of the county and the public. Not later than the tenth day
79 of each month the director of revenue shall distribute all moneys deposited in the
80 trust fund during the preceding month to the county which levied the tax; such
81 funds shall be deposited with the county treasurer of each such county, and all
82 expenditures of funds arising from the county law enforcement sales tax trust
83 fund shall be by an appropriation act to be enacted by the governing body of each
84 such county. Expenditures may be made from the fund for any law enforcement
85 functions authorized in the ordinance or order adopted by the governing body
86 submitting the law enforcement tax to the voters.

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

101 7. Except as modified in this section, all provisions of sections 32.085 and
102 32.087, RSMo, shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with

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

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

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

19 ☐ YES ☐ NO

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

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

35 3. Twenty-five percent of the revenue received by a county treasurer from
36 the tax authorized pursuant to this section shall be deposited in a special trust
37 fund and shall be used solely by a prosecuting attorney's office for such county for

38 so long as the tax shall remain in effect. The remainder of revenue shall be
39 deposited in the county law enforcement sales tax trust fund established
40 pursuant to section 67.582 of the county levying the tax pursuant to this
41 section. The revenue derived from the tax imposed pursuant to this section shall
42 be used for public law enforcement services only. No revenue derived from the
43 tax imposed pursuant to this section shall be used for any private contractor
44 providing law enforcement services or for any private jail.

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

51 5. All sales taxes collected by the director of revenue pursuant to this
52 section on behalf of any county, less one percent for cost of collection which shall
53 be deposited in the state's general revenue fund after payment of premiums for
54 surety bonds as provided in section 32.087, RSMo, shall be deposited in a special
55 trust fund, which is hereby created, to be known as the "County Prosecuting
56 Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales
57 tax trust fund, pursuant to the deposit ratio in subsection 3 of this section. The
58 moneys in the trust funds shall not be deemed to be state funds and shall not be
59 commingled with any funds of the state. The director of revenue shall keep
60 accurate records of the amount of money in the trusts and which was collected in
61 each county imposing a sales tax pursuant to this section, and the records shall
62 be open to the inspection of officers of the county and the public. Not later than
63 the tenth day of each month the director of revenue shall distribute all moneys
64 deposited in the trust funds during the preceding month to the county which
65 levied the tax; such funds shall be deposited with the county treasurer of each
66 such county, and all expenditures of funds arising from either trust fund shall be
67 by an appropriation act to be enacted by the governing body of each such
68 county. Expenditures may be made from the funds for any functions authorized
69 in the ordinance or order adopted by the governing body submitting the tax to the
70 voters.

71 6. The director of revenue may authorize the state treasurer to make
72 refunds from the amounts in the trust funds and credited to any county for
73 erroneous payments and overpayments made, and may redeem dishonored checks

74 and drafts deposited to the credit of such counties. If any county abolishes the
75 tax, the county shall notify the director of revenue of the action at least ninety
76 days before the effective date of the repeal and the director of revenue may order
77 retention in the appropriate trust fund, for a period of one year, of two percent
78 of the amount collected after receipt of such notice to cover possible refunds or
79 overpayments of the tax and to redeem dishonored checks and drafts deposited
80 to the credit of such accounts. After one year has elapsed after the effective date
81 of abolition of the tax in such county, the director of revenue shall remit the
82 balance in the account to the county and close the account of that county
83 established pursuant to this section. The director of revenue shall notify each
84 county of each instance of any amount refunded or any check redeemed from
85 receipts due the county.

86 7. Except as modified in this section, all provisions of sections 32.085 and
87 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

67.671. 1. The governing body of any county, except first class counties
2 other than first class counties without charter form of government not adjoining
3 any other first class county unless such first class county contains part of a city
4 with a population over four hundred and fifty thousand, and except as otherwise
5 provided in subsection 4 or subsection 7 of this section may, by a majority vote,
6 impose a tourism sales tax throughout or in any portion of the county for the
7 promotion of tourism as provided in this act, but such tax shall not become
8 effective unless the governing body of the county submits to the voters of the
9 county, at a public election, a proposal to authorize the county to impose a tax
10 under the provisions of sections 67.671 to 67.685.

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

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

15 ☐ YES ☐ NO

16 If a majority of the votes cast on the proposal by the qualified voters voting
17 thereon are in favor of the proposal, then the tax shall be in effect. If a majority
18 of the votes cast by the qualified voters voting are opposed to the proposal, then
19 the governing body of the county shall have no power to impose the tax
20 authorized by sections 67.671 to 67.685, unless and until the governing body of
21 the county shall again have submitted another proposal to authorize the
22 governing body of the county to impose the tax, and such proposal is approved by

23 a majority of the qualified voters voting thereon.

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

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

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

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

40 (3) Or both.

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

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

47 Shall the county of (Insert name of county) impose a tourism
48 sales tax of (Insert rate of percent) percent on the sale or rental
49 of (Insert type of property or service) in certain areas of the
50 county?

51 ☐ YES ☐ NO

52 If a majority of the votes cast on the proposal by the qualified voters voting
53 thereon are in favor of the proposal, then the tax shall be in effect. If a majority
54 of the votes cast by the qualified voters voting are opposed to the proposal, then
55 the governing body of the county shall have no power to impose the tax unless
56 and until the governing body of the county shall again have submitted another
57 proposal to authorize the governing body of the county to impose the tax, and
58 such proposal is approved by a majority of the qualified voters voting

59 thereon. The tourism tax may be imposed at a rate of not more than two percent
60 on the receipts from the sale or rental at retail of certain tangible personal
61 property or taxable services as provided in this subsection within that part of the
62 county for which such tax has been adopted.

63 6. Within ten days after a vote in favor of the adoption of a tourism sales
64 tax by the voters of any such county, the governing body of the county shall make
65 its order imposing the tax. The tax shall become effective on the first day of the
66 first calendar quarter after such order is made[; provided that in any first class
67 county with a population of at least eighty thousand but less than one hundred
68 thousand, the tax shall become effective on the first day of the first month which
69 begins more than thirty days after such order is made, and such tax shall be
70 collected by the department of revenue in the same manner as prescribed in
71 section 32.087, RSMo, except as otherwise provided in this section].

72 7. In any county which has any part of a Corps of Engineers lake with a
73 shoreline of at least eight hundred miles and not exceeding a shoreline of nine
74 hundred miles, the tourism tax may be imposed at a rate of not more than two
75 percent on the receipts from the sale at retail of certain tangible personal
76 property or taxable services, subject to tax pursuant to chapter 144, RSMo, within
77 that portion of the county for which such tax has been adopted. All areas in such
78 county imposing a tourism tax eligible to do so under the provisions of this
79 section shall be contiguous with all other areas which adopt the tax.

80 [8. All tourism sales tax collected pursuant to subsection 7 of this section
81 shall be collected and administered by the county collector as provided in section
82 67.680 and deposited in the "County Advertising and Tourism Sales Tax Trust
83 Fund" created in such section.]

67.672. 1. In the area of each county in which a tourism sales tax has
2 been imposed in the manner provided by sections 67.671 to 67.685, every retailer
3 within such area, except as otherwise limited in subsection 4 of section 67.671,
4 but including those located partially within the area, shall add the tax imposed
5 by the provisions of this act to his sale price, and this tax shall be a debt of the
6 purchaser to the retailer until paid, and shall be recoverable at law in the same
7 manner as the purchase price.

8 2. In counties imposing a tax under the provisions of sections 67.671 to
9 67.685, in order to permit sellers required to collect and report the tourism sales
10 tax to collect the amount required to be reported and remitted, but not to change
11 the requirements of reporting or remitting the tax, or to serve as a levy of the tax,

12 and in order to avoid fractions of pennies, the governing body may authorize the
13 use of a bracket system similar to that authorized by the provisions of section
14 144.285, RSMo, and notwithstanding the provisions of that section, this new
15 bracket system shall be used where this tax is imposed and shall apply to all
16 taxable transactions.

67.673. The governing body of any county which has adopted a tourism
2 sales tax pursuant to sections 67.671 to 67.685 may submit the question of repeal
3 of the tax to the voters at any primary or general election. The ballot of
4 submission shall be in substantially the following form:

5 Shall the county of (Insert name of county) repeal the
6 tourism sales tax of (Insert rate of percent) percent in effect in certain
7 areas of the county?

8 ☐ YES ☐ NO

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

67.674. The order imposing the tourism sales tax under the provisions of
2 sections 67.671 to 67.685 shall impose upon all sellers within the area wherein
3 the tax is to be paid an additional tax on all goods subject to tax included in
4 chapter 144, RSMo, except as otherwise limited in subsection 4 of section
5 67.671. The amount reported and returned by the seller shall be computed on the
6 basis of the tax imposed by the order as authorized by sections 67.671 to
7 67.685. The seller shall report and return the amount so computed to the county
8 collector unless the tax is imposed on all sales within the entire county that are
9 subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, in
10 which case the seller shall report the amount so computed to the director of
11 revenue.

67.676. 1. On and after the effective date of any tax imposed in certain
2 areas of a county under the provisions of sections 67.671 to 67.685, the county
3 collector shall perform all functions incident to the administration, collection,
4 enforcement, and operation of the tax, and the county collector shall collect the
5 additional tax authorized by the provisions of sections 67.671 to 67.685. The tax
6 imposed in certain areas of a county under sections 67.671 to 67.685 shall be
7 collected and reported upon such forms as may be prescribed by the county
8 collector.

9 2. On or after the effective date of any tax imposed throughout a county

10 under the provisions of sections 67.671 to 67.685, the county collector shall
11 perform all functions incident to the administration, collection, enforcement, and
12 operation of the tax, and the county collector shall collect the additional tax
13 authorized by the provisions of sections 67.671 to 67.685, unless the tax is
14 imposed on all sales within the entire county that are subject to taxation under
15 the provisions of sections 144.010 to 144.525, RSMo, in which case the director
16 of revenue shall be responsible for the administration, collection, enforcement,
17 and operation of the tax, and all provisions of sections 32.085 and 32.087, RSMo,
18 shall apply to the tax so imposed, the provisions of sections 67.671 to 67.685 to
19 the contrary notwithstanding. If the director of revenue is responsible for
20 collection of the tax, an amount not to exceed one percent shall be retained by the
21 director of revenue for deposit in the general revenue fund to offset the costs of
22 collection. Any other tax imposed throughout a county under sections 67.671 to
23 67.685 shall be collected and reported upon such forms as may be prescribed by
24 the county collector.

67.678. 1. The following provisions shall govern the collection of the tax
2 imposed by the provisions of sections 67.671 to 67.685:

3 (1) All applicable provisions contained in sections 144.010 to 144.510,
4 RSMo, governing the state sales tax and section 32.057, RSMo, the uniform
5 confidentiality provision, shall apply to the collection of the tax imposed by the
6 provisions of sections 67.671 to 67.685, except as modified in sections 67.671 to
7 67.685;

8 (2) All exemptions granted to agencies of government, organizations, and
9 persons under the provisions of sections 144.010 to 144.510, RSMo, are hereby
10 made applicable to the imposition and collection of the tax imposed by sections
11 67.671 to 67.685.

12 2. The same sales tax permit, exemption certificate and retail certificate
13 required by sections 144.010 to 144.510, RSMo, for the administration and
14 collection of the state sales tax shall satisfy the requirements of sections 67.671
15 to 67.685, and no additional permit or exemption certificate or retail certificate
16 shall be required; except that, the director of revenue may prescribe a form of
17 exemption certificate for an exemption from the tax imposed by sections 67.671
18 to 67.685.

19 3. All discounts allowed the retailer under the provisions of the state sales
20 tax law for the collection of and for payment of taxes under that act are hereby
21 allowed and made applicable to any taxes collected under the provisions of

22 sections 67.671 to 67.685.

23 4. The penalties provided in sections 32.057 and 144.010 to 144.510,
24 RSMo, for a violation of those acts are hereby made applicable to violations of the
25 provisions of sections 67.671 to 67.685.

26 [5. For the purposes of the tourism sales tax imposed by an order
27 pursuant to sections 67.671 to 67.685, all retail sales shall be deemed to be
28 consummated at the place of business of the retailer.]

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

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

27 Shall (insert the name of the city or county) impose a
28 sales tax at a rate of (insert rate of percent) percent for economic
29 development purposes?

30

☐ YES☐ NO

31 If a majority of the votes cast on the question by the qualified voters voting
32 thereon are in favor of the question, then the tax shall become effective on the
33 first day of the second calendar quarter [following the calendar quarter in which
34 the election was held. If a majority of the votes cast on the question by the
35 qualified voters voting thereon are opposed to the question, then the tax shall not
36 become effective unless and until the question is resubmitted under this section
37 to the qualified voters and such question is approved by a majority of the
38 qualified voters voting on the question, provided that no proposal shall be
39 resubmitted to the voters sooner than twelve months from the date of the
40 submission of the last proposal] **after the director of revenue receives**
41 **notification of adoption of the local sales tax. If a majority of the votes**
42 **cast on the question by the qualified voters voting on the question are**
43 **opposed, then the tax shall not become effective unless the question is**
44 **resubmitted under this section to the qualified voters and such**
45 **question is approved by a majority of the qualified voters voting on the**
46 **question. No proposal shall be resubmitted to the voters sooner than**
47 **twelve months from the date of the submission of the last proposal.**

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

- 53 (1) Acquisition of land;
- 54 (2) Installation of infrastructure for industrial or business parks;
- 55 (3) Improvement of water and wastewater treatment capacity;
- 56 (4) Extension of streets;
- 57 (5) Providing matching dollars for state or federal grants;
- 58 (6) Marketing;
- 59 (7) Providing grants and low-interest loans to companies for job training,
- 60 equipment acquisition, site development, and infrastructure.

61 Not more than twenty-five percent of the revenue generated may be used
62 annually for administrative purposes, including staff and facility costs.

63 4. All revenue generated by the tax shall be deposited in a special trust
64 fund and shall be used solely for the designated purposes. If the tax is repealed,
65 all funds remaining in the special trust fund shall continue to be used solely for

66 the designated purposes. Any funds in the special trust fund which are not
67 needed for current expenditures may be invested by the governing body in
68 accordance with applicable laws relating to the investment of other city or county
69 funds.

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

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

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

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

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

87 (5) In each city, two members shall be appointed by the governing body
88 of the county in which the city is located. In each county, two members shall be
89 appointed by the governing body of the county.

90 At the option of the members appointed by a city or county the members who are
91 appointed by the school boards and other taxing districts may serve on the board
92 for a term to coincide with the length of time an economic development project,
93 plan, or designation of an economic development area is considered for approval
94 by the board, or for the definite terms as provided in this subsection. If the
95 members representing school districts and other taxing districts are appointed for
96 a term coinciding with the length of time an economic development project, plan,
97 or area is approved, such term shall terminate upon final approval of the project,
98 plan, or designation of the area by the governing body of the city or county. If
99 any school district or other taxing jurisdiction fails to appoint members of the
100 board within thirty days of receipt of written notice of a proposed economic
101 development plan, economic development project, or designation of an economic

102 development area, the remaining members may proceed to exercise the power of
103 the board. Of the members first appointed by the city or county, three shall be
104 designated to serve for terms of two years, three shall be designated to serve for
105 a term of three years, and the remaining members shall be designated to serve
106 for a term of four years from the date of such initial appointments. Thereafter,
107 the members appointed by the city or county shall serve for a term of four years,
108 except that all vacancies shall be filled for unexpired terms in the same manner
109 as were the original appointments.

110 6. The board, subject to approval of the governing body of the city or
111 county, shall develop economic development plans, economic development
112 projects, or designations of an economic development area, and shall hold public
113 hearings and provide notice of any such hearings. The board shall vote on all
114 proposed economic development plans, economic development projects, or
115 designations of an economic development area, and amendments thereto, within
116 thirty days following completion of the hearing on any such plan, project, or
117 designation, and shall make recommendations to the governing body within
118 ninety days of the hearing concerning the adoption of or amendment to economic
119 development plans, economic development projects, or designations of an economic
120 development area.

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

124 8. The governing body of any city or county that has adopted the sales tax
125 authorized in this section may submit the question of repeal of the tax to the
126 voters on any date available for elections for the city or county. The ballot of
127 submission shall be in substantially the following form:

128 Shall (insert the name of the city or county) repeal
129 the sales tax imposed at a rate of (insert rate of percent) percent for economic
130 development purposes?

131 ☐ YES ☐ NO

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

138 approved by a majority of the qualified voters voting on the question.

139 9. Whenever the governing body of any city or county that has adopted the
140 sales tax authorized in this section receives a petition, signed by ten percent of
141 the registered voters of the city or county voting in the last gubernatorial election,
142 calling for an election to repeal the sales tax imposed under this section, the
143 governing body shall submit to the voters a proposal to repeal the tax. If a
144 majority of the votes cast on the question by the qualified voters voting thereon
145 are in favor of the repeal, that repeal shall become effective on December
146 thirty-first of the calendar year in which such repeal was approved. If a majority
147 of the votes cast on the question by the qualified voters voting thereon are
148 opposed to the repeal, then the tax shall remain effective until the question is
149 resubmitted under this section to the qualified voters and the repeal is approved
150 by a majority of the qualified voters voting on the question. **If the city or**
151 **county abolishes the tax, the city or county shall notify the director of**
152 **revenue of the action at least ninety days prior to the effective date of**
153 **the repeal.**

154 10. After the effective date of any tax imposed under the
155 provisions of this section, the director of revenue shall perform all
156 functions incident to the administration, collection, enforcement, and
157 operation of the tax and the director of revenue shall collect in
158 addition to the sales tax for the state of Missouri the additional tax
159 authorized under the authority of this section. The tax imposed under
160 this section and the tax imposed under the sales tax law of the state of
161 Missouri shall be collected together and reported upon such forms and
162 under such administrative rules and regulations as may be prescribed
163 by the director of revenue.

164 11. There is hereby created the "Economic Development Sales
165 Tax Trust Fund", which shall consist of all sales tax revenue collected
166 under this section. The director of revenue shall be custodian of the
167 trust fund, and moneys in the trust fund shall be used solely for the
168 purposes authorized in this section. Moneys in the trust fund shall be
169 considered nonstate funds under section 15, article IV, constitution of
170 Missouri. The director of revenue shall invest moneys in the trust fund
171 in the same manner as other funds are invested. Any interest and
172 moneys earned on such investments shall be credited to the trust
173 fund. All sales taxes collected by the director of revenue under this

174 section on behalf of the city or county, less one percent for the cost of
 175 collection which shall be deposited in the state's general revenue fund
 176 after payment of premiums for surety bonds as provided in section
 177 32.087, RSMo, shall be deposited in the trust fund. The director of
 178 revenue shall keep accurate records of the amount of moneys in the
 179 trust fund that was collected in the city or county imposing a sales tax
 180 under this section, and the records shall be open to the inspection of
 181 the officers of each city or county and the general public. Not later
 182 than the tenth day of each month, the director of revenue shall
 183 distribute all moneys deposited in the trust fund during the preceding
 184 month to the city or county.

67.1545. 1. Any district formed as a political subdivision may impose by
 2 resolution a district sales and use tax on all retail sales made in such district
 3 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo,
 4 except sales of motor vehicles, trailers, boats or outboard motors [and sales to
 5 public utilities]. Any sales and use tax imposed pursuant to this section may be
 6 imposed at a rate of one-eighth of one percent, one-fourth of one percent,
 7 three-eighths of one percent, one-half of one percent or one percent. Such district
 8 sales and use tax may be imposed for any district purpose designated by the
 9 district in its ballot of submission to its qualified voters; except that, no
 10 resolution adopted pursuant to this section shall become effective unless the
 11 board of directors of the district submits to the qualified voters of the district, by
 12 mail-in ballot, a proposal to authorize a sales and use tax pursuant to this
 13 section. If a majority of the votes cast by the qualified voters on the proposed
 14 sales tax are in favor of the sales tax, then the resolution is adopted. If a
 15 majority of the votes cast by the qualified voters are opposed to the sales tax,
 16 then the resolution is void.

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

18 Shall the (insert name of district) Community Improvement
 19 District impose a community improvement districtwide sales and use tax at the
 20 maximum rate of (insert amount) for a period of (insert
 21 number) years from the date on which such tax is first imposed for the purpose
 22 of providing revenue for (insert general description of the purpose)?

23 ☐ YES ☐ NO

24 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
 25 are opposed to the question, place an "X" in the box opposite "No".

26 3. Within ten days after the qualified voters have approved the imposition
27 of the sales and use tax, the district shall, in accordance with section [32.097]
28 **32.087**, RSMo, notify the director of the department of revenue. The sales and
29 use tax authorized by this section shall become effective on the first day of the
30 second calendar quarter after the director of the department of revenue receives
31 notice of the adoption of such tax.

32 4. [The director of the department of revenue shall collect any tax adopted
33 pursuant to this section pursuant to section 32.087, RSMo] **After the effective**
34 **date of any tax imposed under the provisions of this section, the**
35 **director of revenue shall perform all functions incident to the**
36 **administration, collection, enforcement, and operation of the tax and**
37 **the director of revenue shall collect in addition to the sales tax for the**
38 **state of Missouri the additional tax authorized under the authority of**
39 **this section. The tax imposed under this section and the tax imposed**
40 **under the sales tax law of the state of Missouri shall be collected**
41 **together and reported upon such forms and under such administrative**
42 **rules and regulations as may be prescribed by the director of revenue.**

43 5. All sales taxes collected by the director of revenue under this
44 section on behalf of any district, less one percent for the cost of
45 collection, which shall be deposited in the state's general revenue fund
46 after payment of premiums for surety bonds as provided in section
47 **32.087**, RSMo, shall be deposited with the state treasurer in a special
48 trust fund, which is hereby created, to be known as the "Community
49 Improvement District Trust Fund". The moneys in the district
50 community improvement district tax trust fund shall not be deemed to
51 be state funds and shall not be commingled with any funds of the
52 state. The director of revenue shall keep accurate records of the
53 amount of money in the trust fund which was collected in each district
54 imposing a sales tax under this section, and the records shall be open
55 to the inspection of officers of each district and the general public. Not
56 later than the tenth day of each month, the director of revenue shall
57 distribute all moneys deposited in the trust fund during the preceding
58 month by distributing to the district treasurer, or such other officer as
59 may be designated by the district ordinance or order, of each district
60 imposing the tax authorized by this section, the sum, as certified by the
61 director of revenue, due the district.

62 [5.] 6. In each district in which a sales and use tax is imposed pursuant

63 to this section, every retailer shall add such additional tax imposed by the district
64 to such retailer's sale price, and when so added such tax shall constitute a part
65 of the purchase price, shall be a debt of the purchaser to the retailer until paid
66 and shall be recoverable at law in the same manner as the purchase price.

67 [6.] 7. In order to allow retailers to collect and report the sales and use
68 tax authorized by this section as well as all other sales and use taxes required
69 by law in the simplest and most efficient manner possible, a district may
70 establish appropriate brackets to be used in the district imposing a tax pursuant
71 to this section in lieu of the brackets provided in section 144.285, RSMo.

72 [7.] 8. The penalties provided in sections 144.010 to 144.525, RSMo, shall
73 apply to violations of this section.

74 [8.] 9. All revenue received by the district from a sales and use tax
75 imposed pursuant to this section which is designated for a specific purpose shall
76 be deposited into a special trust fund and expended solely for such
77 purpose. Upon the expiration of any sales and use tax adopted pursuant to this
78 section, all funds remaining in the special trust fund shall continue to be used
79 solely for the specific purpose designated in the resolution adopted by the
80 qualified voters. Any funds in such special trust fund which are not needed for
81 current expenditures may be invested by the board of directors pursuant to
82 applicable laws relating to the investment of other district funds.

83 [9.] 10. A district may repeal by resolution any sales and use tax
84 imposed pursuant to this section before the expiration date of such sales and use
85 tax unless the repeal of such sales and use tax will impair the district's ability
86 to repay any liabilities the district has incurred, moneys the district has borrowed
87 or obligation the district has issued to finance any improvements or services
88 rendered for the district.

89 **11. Except as provided in this section, all provisions of sections**
90 **32.085 and 32.087, RSMo, shall apply to the tax imposed under this**
91 **section.**

67.1775. 1. The governing body of a city not within a county, or any
2 county of this state may, after voter approval under this section, levy a sales tax
3 not to exceed one-quarter of a cent in the county or city, or city not within a
4 county, for the purpose of providing services described in section 210.861, RSMo,
5 including counseling, family support, and temporary residential services to
6 persons nineteen years of age or less. The question shall be submitted to the
7 qualified voters of the county or city, or city not within a county, at a county or

8 city or state general, primary or special election upon the motion of the governing
9 body of the county or city, or city not within a county or upon the petition of eight
10 percent of the qualified voters of the county or city, or city not within a county,
11 determined on the basis of the number of votes cast for governor in such county
12 at the last gubernatorial election held prior to the filing of the petition. The
13 election officials of the county or city, or city not within a county, shall give legal
14 notice as provided in chapter 115, RSMo. The question shall be submitted in
15 substantially the following form:

16 Shall County or City, solely for the purpose of establishing a
17 community children's services fund for the purpose of providing services to
18 protect the well-being and safety of children and youth nineteen years of age or
19 less and to strengthen families, be authorized to levy a sales tax of (not
20 to exceed one-quarter of a cent) in the city or county?

21 ☐ YES ☐ NO

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

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

43 3. All sales taxes collected by the director of revenue under this section

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

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

80 5. Except as modified in this section, all provisions of sections 32.085 and
81 32.087, RSMo, shall apply to the tax imposed under this section.

82 6. All revenues generated by the tax prescribed in this section shall be
83 deposited in the county treasury or, in a city not within a county, to the board
84 established by law to administer such fund to the credit of a special community
85 children's services fund to accomplish the purposes set out herein and in section
86 210.861, RSMo, and shall be used for no other purpose. Such fund shall be
87 administered by a board of directors, established under section 210.861, RSMo.

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

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

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

17 ☐ YES ☐ NO

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

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

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

3 2. Whenever not less than fifty owners of real property located within any
4 county of the first classification with more than seventy-one thousand three
5 hundred but less than seventy-one thousand four hundred inhabitants, or any
6 county of the first classification with more than one hundred ninety-eight
7 thousand but less than one hundred ninety-nine thousand two hundred
8 inhabitants, or any county of the first classification with more than eighty-five
9 thousand nine hundred but less than eighty-six thousand inhabitants, or any
10 county of the second classification with more than fifty-two thousand six hundred
11 but less than fifty-two thousand seven hundred inhabitants, or any county of the
12 first classification with more than one hundred four thousand six hundred but
13 less than one hundred four thousand seven hundred inhabitants, or any county
14 of the third classification without a township form of government and with more
15 than seventeen thousand nine hundred but less than eighteen thousand
16 inhabitants, or any county of the first classification with more than thirty-seven
17 thousand but less than thirty-seven thousand one hundred inhabitants, or any
18 county of the third classification without a township form of government and with
19 more than twenty-three thousand five hundred but less than twenty-three
20 thousand six hundred inhabitants, or any county of the third classification
21 without a township form of government and with more than nineteen thousand
22 three hundred but less than nineteen thousand four hundred inhabitants, or any
23 county of the first classification with more than two hundred forty thousand three
24 hundred but less than two hundred forty thousand four hundred inhabitants,
25 desire to create an exhibition center and recreational facility district, the property
26 owners shall file a petition with the governing body of each county located within
27 the boundaries of the proposed district requesting the creation of the
28 district. The district boundaries may include all or part of the counties described
29 in this section. The petition shall contain the following information:

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

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

34 (3) The name of the proposed district.

35 3. Upon the filing of a petition pursuant to this section, the governing
36 body of any county described in this section may, by resolution, approve the

37 creation of a district. Any resolution to establish such a district shall be adopted
38 by the governing body of each county located within the proposed district, and
39 shall contain the following information:

- 40 (1) A description of the boundaries of the proposed district;
- 41 (2) The time and place of a hearing to be held to consider establishment
42 of the proposed district;
- 43 (3) The proposed sales tax rate to be voted on within the proposed district;
- 44 and
- 45 (4) The proposed uses for the revenue generated by the new sales tax.

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

- 48 (1) Publish notice of the hearing on two separate occasions in at least one
49 newspaper of general circulation in each county located within the proposed
50 district, with the first publication to occur not more than thirty days before the
51 hearing, and the second publication to occur not more than fifteen days or less
52 than ten days before the hearing;
- 53 (2) Hear all protests and receive evidence for or against the establishment
54 of the proposed district; and
- 55 (3) Rule upon all protests, which determinations shall be final.

56 5. Following the hearing, if the governing body of each county located
57 within the proposed district decides to establish the proposed district, it shall
58 adopt an order to that effect; if the governing body of any county located within
59 the proposed district decides to not establish the proposed district, the boundaries
60 of the proposed district shall not include that county. The order shall contain the
61 following:

- 62 (1) The description of the boundaries of the district;
- 63 (2) A statement that an exhibition center and recreational facility district
64 has been established;
- 65 (3) The name of the district;
- 66 (4) The uses for any revenue generated by a sales tax imposed pursuant
67 to this section; and
- 68 (5) A declaration that the district is a political subdivision of the state.

69 6. A district established pursuant to this section may, at a general,
70 primary, or special election, submit to the qualified voters within the district
71 boundaries a sales tax of one-fourth of one percent, for a period not to exceed
72 twenty-five years, on all retail sales within the district, which are subject to

73 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the acquisition,
74 construction, maintenance, operation, improvement, and promotion of an
75 exhibition center and recreational facilities. The ballot of submission shall be in
76 substantially the following form:

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

81 ☐ YES ☐ NO

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

84 If a majority of the votes cast in the portion of any county that is part of the
85 proposed district favor the proposal, then the sales tax shall become effective in
86 that portion of the county that is part of the proposed district on the [first]
87 **second** day of the first calendar quarter [immediately following the election]
88 **after the director of revenue receives notification of adoption of the**
89 **local sales tax.** If a majority of the votes cast in the portion of a county that is
90 a part of the proposed district oppose the proposal, then that portion of such
91 county shall not impose the sales tax authorized in this section until after the
92 county governing body has submitted another such sales tax proposal and the
93 proposal is approved by a majority of the qualified voters voting
94 thereon. However, if a sales tax proposal is not approved, the governing body of
95 the county shall not resubmit a proposal to the voters pursuant to this section
96 sooner than twelve months from the date of the last proposal submitted pursuant
97 to this section. If the qualified voters in two or more counties that have
98 contiguous districts approve the sales tax proposal, the districts shall combine to
99 become one district.

100 7. There is hereby created a board of trustees to administer any district
101 created and the expenditure of revenue generated pursuant to this section
102 consisting of four individuals to represent each county approving the district, as
103 provided in this subsection. The governing body of each county located within the
104 district, upon approval of that county's sales tax proposal, shall appoint four
105 members to the board of trustees; at least one shall be an owner of a nonlodging
106 business located within the taxing district, or their designee, at least one shall
107 be an owner of a lodging facility located within the district, or their designee, and
108 all members shall reside in the district except that one nonlodging business

owner, or their designee, and one lodging facility owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from each county, two shall hold office for two years, and two shall hold office for four years. Trustees appointed after expiration of the initial terms shall be appointed to a four-year term by the governing body of the county the trustee represents, with the initially appointed trustee to remain in office until a successor is appointed, and shall take office upon being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the office was originally appointed. The trustees shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and other officers necessary for its membership. Trustees may be removed if:

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

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

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

(1) To have and use a corporate seal;

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

(3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation interest rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a single exhibition center and recreational facilities or to assist in such activity. "Recreational facilities" means locations explicitly designated for public use where the primary use of the facility involves participation in hobbies or athletic activities;

(4) To borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or

145 delivered by the district may be secured by mortgage, pledge, or deed of trust of
146 any or all of the property and income of the district. Every issue of such bonds,
147 notes, or other obligations shall be payable out of property and revenues of the
148 district and may be further secured by other property of the district, which may
149 be pledged, assigned, mortgaged, or a security interest granted for such payment,
150 without preference or priority of the first bonds issued, subject to any agreement
151 with the holders of any other bonds pledging any specified property or
152 revenues. Such bonds, notes, or other obligations shall be authorized by
153 resolution of the district board, and shall bear such date or dates, and shall
154 mature at such time or times, but not in excess of thirty years, as the resolution
155 shall specify. Such bonds, notes, or other obligations shall be in such
156 denomination, bear interest at such rate or rates, be in such form, either coupon
157 or registered, be issued as current interest bonds, compound interest bonds,
158 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
159 manner, be payable in such place or places, and be subject to redemption as such
160 resolution may provide, notwithstanding section 108.170, RSMo. The bonds,
161 notes, or other obligations may be sold at either public or private sale, at such
162 interest rates, and at such price or prices as the district shall determine;

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

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

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

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

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

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

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

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

205 10. The sales tax authorized by this section is in addition to all other
206 sales taxes allowed by law.] **After the effective date of any tax imposed**
207 **under the provisions of this section, the director of revenue shall**
208 **perform all functions incident to the administration, collection,**
209 **enforcement, and operation of the tax and the director of revenue shall**
210 **collect in addition to the sales tax for the state of Missouri the**
211 **additional tax authorized under the authority of this section. The tax**
212 **imposed under this section and the tax imposed under the sales tax law**
213 **of the state of Missouri shall be collected together and reported upon**
214 **such forms and under such administrative rules and regulations as may**
215 **be prescribed by the director of revenue.**

216 10. All sales taxes collected by the director of revenue under this

217 section on behalf of any district, less one percent for the cost of
218 collection, which shall be deposited in the state's general revenue fund
219 after payment of premiums for surety bonds as provided in section
220 32.087, RSMo, shall be deposited with the state treasurer in a special
221 trust fund, which is hereby created, to be known as the "Exhibition
222 Center and Recreational Facility District Trust Fund". The moneys in
223 the district exhibition center and recreational facilities trust fund shall
224 not be deemed to be state funds and shall not be commingled with any
225 funds of the state. The director of revenue shall keep accurate records
226 of the amount of money in the trust fund that was collected in each
227 district imposing a sales tax under this section, and the records shall
228 be open to the inspection of officers of each district and the general
229 public. Not later than the tenth day of each month, the director of
230 revenue shall distribute all moneys deposited in the trust fund during
231 the preceding month by distributing to the district treasurer, or such
232 other officer as may be designated by the district ordinance or order,
233 of each district imposing the tax authorized by this section, the sum,
234 as certified by the director of revenue, due the district.

235 11. Except as modified in this section, all provisions of sections 32.085
236 and 32.087, RSMo, apply to the sales tax imposed pursuant to this section.

237 [11.] 12. Any sales tax imposed pursuant to this section shall not extend
238 past the initial term approved by the voters unless an extension of the sales tax
239 is submitted to and approved by the qualified voters in each county in the
240 manner provided in this section. Each extension of the sales tax shall be for a
241 period not to exceed twenty years. The ballot of submission for the extension
242 shall be in substantially the following form:

243 Shall the (name of district) extend the sales tax of one-fourth of one
244 percent for a period of (insert number of years) years to fund the acquisition,
245 construction, maintenance, operation, improvement, and promotion of an
246 exhibition center and recreational facilities?

247 ☐ YES ☐ NO

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

250 If a majority of the votes cast favor the extension, then the sales tax shall remain
251 in effect at the rate and for the time period approved by the voters. If a sales tax
252 extension is not approved, the district may submit another sales tax proposal as

253 authorized in this section, but the district shall not submit such a proposal to the
254 voters sooner than twelve months from the date of the last extension submitted.

255 [12.] 13. Once the sales tax authorized by this section is abolished or
256 terminated by any means, all funds remaining in the trust fund shall be used
257 solely for the purposes approved in the ballot question authorizing the sales
258 tax. The sales tax shall not be abolished or terminated while the district has any
259 financing or other obligations outstanding; provided that any new financing, debt,
260 or other obligation or any restructuring or refinancing of an existing debt or
261 obligation incurred more than ten years after voter approval of the sales tax
262 provided in this section or more than ten years after any voter-approved
263 extension thereof shall not cause the extension of the sales tax provided in this
264 section or cause the final maturity of any financing or other obligations
265 outstanding to be extended. Any funds in the trust fund which are not needed
266 for current expenditures may be invested by the district in the securities
267 described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or
268 repurchase agreements secured by such securities. If the district abolishes the
269 sales tax, the district shall notify the director of revenue of the action at least
270 ninety days before the effective date of the repeal, and the director of revenue
271 may order retention in the trust fund, for a period of one year, of two percent of
272 the amount collected after receipt of such notice to cover possible refunds or
273 overpayment of the sales tax and to redeem dishonored checks and drafts
274 deposited to the credit of such accounts. After one year has elapsed after the
275 effective date of abolition of the sales tax in the district, the director of revenue
276 shall remit the balance in the account to the district and close the account of the
277 district. The director of revenue shall notify the district of each instance of any
278 amount refunded or any check redeemed from receipts due the district.

279 [13.] 14. In the event that the district is dissolved or terminated by any
280 means, the governing bodies of the counties in the district shall appoint a person
281 to act as trustee for the district so dissolved or terminated. Before beginning the
282 discharge of duties, the trustee shall take and subscribe an oath to faithfully
283 discharge the duties of the office, and shall give bond with sufficient security,
284 approved by the governing bodies of the counties, to the use of the dissolved or
285 terminated district, for the faithful discharge of duties. The trustee shall have
286 and exercise all powers necessary to liquidate the district, and upon satisfaction
287 of all remaining obligations of the district, shall pay over to the county treasurer
288 of each county in the district and take receipt for all remaining moneys in

289 amounts based on the ratio the levy of each county bears to the total levy for the
290 district in the previous three years or since the establishment of the district,
291 whichever time period is shorter. Upon payment to the county treasurers, the
292 trustee shall deliver to the clerk of the governing body of any county in the
293 district all books, papers, records, and deeds belonging to the dissolved district.

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

15 2. The ballot of submission shall be in substantially the following form:
16 "Shall the city of (city's name) impose a citywide sales tax of (insert
17 amount) for the purpose of promoting tourism in the city?"

18 ☐ YES ☐ NO

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

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

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

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

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

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

51 4. If a tax is imposed by a city pursuant to this section, the city may
52 collect a penalty of one percent and interest not to exceed two percent per month
53 on unpaid taxes which shall be considered delinquent thirty days after the last
54 day of each quarter.] **After the effective date of any tax imposed under**
55 **the provisions of this section, the director of revenue shall perform all**
56 **functions incident to the administration, collection, enforcement, and**
57 **operation of the tax and the director of revenue shall collect in**
58 **addition to the sales tax for the state of Missouri the additional tax**
59 **authorized under the authority of this section. The tax imposed under**
60 **this section and the tax imposed under the sales tax law of the state of**
61 **Missouri shall be collected together and reported upon such forms and**
62 **under such administrative rules and regulations as may be prescribed**
63 **by the director of revenue.**

64 4. **There is hereby created the "City Tourism Sales Tax Trust**
65 **Fund", which shall consist of all sales tax revenue collected pursuant**
66 **to this section. The director of revenue shall be custodian of the trust**
67 **fund, and moneys in the trust fund shall be used solely for the purposes**

68 authorized in this section. Moneys in the trust fund shall be considered
69 nonstate funds under section 15, article IV, constitution of
70 Missouri. The director of revenue shall invest moneys in the trust fund
71 in the same manner as other funds are invested. Any interest and
72 moneys earned on such investments shall be credited to the trust
73 fund. All sales taxes collected by the director of revenue under this
74 section on behalf of the city, less one percent for the cost of collection,
75 which shall be deposited in the state's general revenue fund after
76 payment of premiums for surety bonds as provided in section 32.087,
77 RSMo, shall be deposited in the trust fund. The director of revenue
78 shall keep accurate records of the amount of moneys in the trust fund
79 that was collected in the city imposing a sales tax under this section,
80 and the records shall be open to the inspection of the officers of each
81 city and the general public. Not later than the tenth day of each
82 month, the director of revenue shall distribute all moneys deposited in
83 the trust fund during the preceding month to the city. The director of
84 revenue may authorize refunds from the amounts in the trust fund and
85 credited to the city or county for erroneous payments and
86 overpayments made, and may redeem dishonored checks and drafts
87 deposited to the credit of the city.

88 5. (1) The governing authority of any city that has adopted any sales tax
89 pursuant to this section shall, upon filing of a petition calling for the repeal of
90 such sales tax signed by at least ten percent of the qualified voters in the city,
91 submit the question of repeal of the sales tax to the qualified voters at any
92 primary or general election. The ballot of submission shall be in substantially
93 the following form:

94 Shall (insert name of city) repeal the sales tax of (insert rate of
95 percent) percent for tourism purposes now in effect in (insert name of city)?

96 ☐ YES ☐ NO

97 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
98 are opposed to the question, place an "X" in the box opposite "No".

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

102 (2) Once the tax is repealed as provided in this section, all funds
103 remaining in any trust fund or account established to receive revenues generated

104 by the tax shall be used solely for the original stated purpose of the tax. Any
105 funds which are not needed for current expenditures may be invested by the
106 governing authority in accordance with applicable laws relating to the investment
107 of other city funds.

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

119 (4) In the event that the repeal of a sales tax pursuant to this section
120 dissolves or terminates a taxing district, the governing authority of the city shall
121 appoint a person to act as trustee for the district so dissolved or
122 terminated. Before beginning the discharge of duties, the trustee shall take and
123 subscribe an oath to faithfully discharge the duties of the office, and shall give
124 bond with sufficient security, approved by the governing authority of the city, to
125 the use of the dissolved or terminated district, for the faithful discharge of
126 duties. The trustee shall have and exercise all powers necessary to liquidate the
127 district, and upon satisfaction of all remaining obligations of the district, shall
128 pay over to the city treasurer or the equivalent official and take receipt for all
129 remaining moneys. Upon payment to the city treasurer, the trustee shall deliver
130 to the clerk of the governing authority of the city all books, papers, records, and
131 deeds belonging to the dissolved district.

132 6. Except as modified in this section, all provisions of sections 32.085 and
133 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

67.2500. 1. The governing body of any city, town, or village that is within
2 a first class county with a charter form of government with a population over two
3 hundred fifty thousand that adjoins a first class county with a charter form of
4 government with a population over nine hundred thousand, or that is within any
5 county with a charter form of government and with more than two hundred fifty
6 thousand but less than three hundred fifty thousand inhabitants, may establish

7 a theater, cultural arts, and entertainment district in the manner provided in
8 section 67.2505.

9 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural
10 Arts, and Entertainment District Act".

11 3. As used in sections 67.2500 to 67.2530, the following terms mean:

12 (1) "District", a theater, cultural arts, and entertainment district
13 organized under this section;

14 (2) "Qualified electors", "qualified voters", or "voters", registered voters
15 residing within the district or subdistrict, or proposed district or subdistrict, who
16 have registered to vote pursuant to chapter 115, RSMo, or, if there are no persons
17 eligible to be registered voters residing in the district or subdistrict, proposed
18 district or subdistrict, property owners, including corporations and other entities,
19 that are owners of real property;

20 (3) "Registered voters", persons qualified and registered to vote pursuant
21 to chapter 115, RSMo; and

22 (4) "Subdistrict", a subdivision of a district, but not a separate political
23 subdivision, created for the purposes specified in subsection 5 of section 67.2505.

67.2510. As a complete alternative to the procedure establishing a district
2 set forth in section 67.2505, a circuit court with jurisdiction over any city, town,
3 or village that is within a first class county with a charter form of government
4 with a population over two hundred fifty thousand that adjoins a first class
5 county with a charter form of government with a population over nine hundred
6 thousand, or that is within any county with a charter form of government and
7 with more than two hundred fifty thousand but less than three hundred fifty
8 thousand inhabitants, may establish a theater, cultural arts, and entertainment
9 district in the manner provided in section 67.2515.

67.2515. 1. Whenever the creation of a theater, cultural arts, and
2 entertainment district is desired, one or more registered voters from each
3 subdistrict of the proposed district, or if there are no registered voters in a
4 subdistrict, one or more property owners who collectively own one or more parcels
5 of real estate comprising at least a majority of the land situated in the proposed
6 subdistricts within the proposed district may file a petition with the circuit court
7 requesting the creation of a theater, cultural arts, and entertainment
8 district. The petition shall contain the following information:

9 (1) The name, address, and phone number of each petitioner and the
10 location of the real property owned by the petitioner;

- 11 (2) The name of the proposed district;
- 12 (3) A legal description of the proposed district, including a map
13 illustrating the district boundaries, which shall be contiguous, and the division
14 of the district into at least five, but not more than fifteen, subdistricts that shall
15 contain, or are projected to contain upon full development of the subdistricts,
16 approximately equal populations;
- 17 (4) A statement indicating the number of directors to serve on the board,
18 which shall be not less than five or more than fifteen;
- 19 (5) A request that the district be established;
- 20 (6) A general description of the activities that are planned for the district;
- 21 (7) A proposal for a sales tax to fund the district initially, pursuant to the
22 authority granted in sections 67.2500 to 67.2530, together with a request that the
23 imposing of the sales tax be submitted to the qualified voters within the district;
- 24 (8) A statement that the proposed district shall not be an undue burden
25 on any owner of property within the district and is not unjust or unreasonable;
- 26 (9) A request that the question of the establishment of the district be
27 submitted to the qualified voters of the district;
- 28 (10) A signed statement that the petitioners are authorized to submit the
29 petition to the circuit court; and
- 30 (11) Any other items the petitioners deem appropriate.
- 31 2. The circuit clerk of the county in which the petition is filed pursuant
32 to this section shall present the petition to the judge, who shall thereupon set the
33 petition for hearing not less than thirty days nor more than forty days after the
34 filing. The judge shall cause publication of the notice of the hearing on two
35 separate occasions in at least one newspaper of general circulation in the county
36 where the proposed district is located, with the first publication to occur not more
37 than thirty days before the hearing, and the second publication to occur not more
38 than fifteen days or less than ten days before the hearing. The notice shall recite
39 the following information:
- 40 (1) A description of the boundaries of the proposed district and each
41 subdistrict;
- 42 (2) The time and place of a hearing to be held to consider establishment
43 of the proposed district;
- 44 (3) The time frame and manner for the filing of the petitions or answers
45 in the case;
- 46 (4) The proposed sales tax rate to be voted on within the subdistricts of

47 the proposed district;

48 (5) The proposed uses for the revenue generated by the new sales tax; and

49 (6) Such other matters as the circuit court may deem appropriate.

50 The costs of printing and publication of the notice shall be paid by the
51 petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530,
52 the petitioners may be reimbursed for such costs out of the revenues received by
53 the district.

54 3. Any registered voter or owner of real property within the proposed
55 district may join in or file a petition supporting or answer opposing the creation
56 of the district and seeking a judgment respecting these same issues; provided,
57 however, that all pleadings must be filed with the court no later than five days
58 before the case is heard.

59 4. The court shall hear the case without a jury. If the court determines
60 the petition is defective or the proposed district or its plan of operation is
61 unconstitutional, it shall enter its judgment to that effect and shall refuse to
62 incorporate the district as requested in the pleadings. If the court determines the
63 petition is not legally defective and the proposed district and plan of operation
64 are not unconstitutional, the court shall order an election on the questions of the
65 district creation and sales tax funding for voter approval and certify the questions
66 to the circuit clerk. The election order shall include the date on which the ballots
67 will be mailed to qualified electors, which shall be not sooner than the eighth
68 Tuesday from the issuance of the order. The election regarding the incorporation
69 of the district and imposing the sales tax shall follow the procedure set forth in
70 section 67.2520, and shall be held pursuant to the order and certification by the
71 circuit judge. Only those subdistricts approving the question of creating the
72 district and imposing the sales tax shall become part of the district.

73 5. If the results of the election conducted in accordance with section
74 67.2520 show that a majority of the votes cast were in favor of organizing the
75 district and imposing the sales tax, the circuit judge shall establish the proposed
76 district in those subdistricts approving the question of creating the district and
77 imposing the sales tax by issuing an order to that effect. The court shall
78 determine and declare the district organized and incorporated and issue an order
79 that includes the following:

80 (1) The description of the boundaries of the district and each subdistrict;

81 (2) A statement that a theater, cultural arts, and entertainment district
82 has been established;

- 83 (3) A declaration that the district is a political subdivision of the state;
84 (4) The name of the district;
85 (5) The date on which the sales tax election in the subdistricts was held,
86 and the result of the election;
87 (6) The uses for any revenue generated by a sales tax imposed pursuant
88 to this section;
89 (7) A certification to the newly created district of the election results,
90 including the election concerning the sales tax; and
91 (8) Such other matters as the circuit court deems appropriate.

92 6. Any subdistrict that does not approve the creation of the district and
93 imposing the sales tax shall not be a part of the district and the sales tax shall
94 not be imposed until after the district board of directors has submitted another
95 proposal for the inclusion of the area into the district and such proposal and the
96 sales tax proposal are approved by a majority of the qualified voters in the
97 subdistrict voting thereon. Such subsequent elections shall be conducted in
98 accordance with section 67.2520; provided, however, that the district board of
99 directors may place the question of the inclusion of a subdistrict within a district
100 and the question of imposing a sales tax in the proposed subdistrict before the
101 voters of a proposed subdistrict, and the circuit clerk shall conduct the
102 subsequent election. In subsequent elections, the election judges shall certify the
103 election results to the district board of directors.

104 7. Any party having filed a petition or answer to a petition may appeal
105 the circuit court's order or judgment in the same manner as provided for other
106 appeals. Any order either refusing to incorporate the district or incorporating the
107 district shall be a final judgment for purposes of appeal.

 67.2520. 1. If a governing body or circuit court judge has certified the
2 question regarding the district creation and sales tax funding for voter approval,
3 the municipal clerk in which the district is located, or the circuit clerk if the
4 order and certification has been by a circuit judge, shall conduct the
5 election. The questions shall be submitted to the qualified voters of each
6 subdistrict within the district boundaries who have filed an application pursuant
7 to this section. The municipal clerk, or the circuit clerk if the district is being
8 formed by the circuit court, shall publish notice of the election in at least one
9 newspaper of general circulation in the county where the proposed district is
10 located, with the publication to occur not more than fifteen days but not less than
11 ten days before the date when applications for ballots will be accepted. The

12 notice shall include a description of the district boundaries, the time frame and
13 manner of applying for a ballot, the questions to be voted upon, and where and
14 when applications for ballots will be accepted. The municipal clerk, or circuit
15 clerk if the district is being formed by the circuit court, shall also send a notice
16 of the election to all registered voters in the proposed district, which shall include
17 the information in the published notice. The costs of printing and publication of
18 the notice, and mailing of the notices to registered voters, shall be paid by the
19 petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530,
20 the petitioners may be reimbursed for such costs out of the revenues received by
21 the district.

22 2. For elections held in subdistricts pursuant to this section, if all the
23 owners of property in a subdistrict joined in the petition for formation of the
24 district, such owners may cast their ballot by unanimous petition approving any
25 measure submitted to them as subdistrict voters pursuant to this section. Each
26 owner shall receive one vote per acre owned. Fractional votes shall be
27 allowed. The petition shall be submitted to the municipal clerk, or the circuit
28 court clerk if the district is being formed by the circuit court, who shall verify the
29 authenticity of all signatures thereon. The filing of a unanimous petition shall
30 constitute an election in the subdistrict under this section and the results of said
31 election shall be entered pursuant to this section.

32 3. The sales tax shall be not more than one-half of one percent on all
33 retail sales within the district, which are subject to taxation pursuant to section
34 67.2530, to fund, promote, and provide educational, civic, musical, theatrical,
35 cultural, concerts, lecture series, and related or similar entertainment events or
36 activities, and to fund, promote, plan, design, construct, improve, maintain, and
37 operate public improvements, transportation projects, and related facilities in the
38 district.

39 4. Application for a ballot shall be made as provided in this subsection:

40 (1) Persons entitled to apply for a ballot in an election shall be:

41 (a) A resident registered voter of the district; or

42 (b) If there are no registered voters in a subdistrict, a person, including
43 a corporation or other entity, which owns real property within the
44 subdistrict. Each voter which is not an individual shall determine how to cast
45 its vote as provided for in its articles of incorporation, articles of organization,
46 articles of partnership, bylaws, or other document which sets forth an appropriate
47 mechanism for the determination of the entity's vote. If a voter has no such

48 mechanism, then its vote shall be cast as determined by a majority of the persons
49 who run the day-to-day affairs of the voter. Each property owner shall receive
50 one vote;

51 (2) Only persons entitled to apply for a ballot in elections pursuant to this
52 subsection shall apply. Such persons shall apply with the municipal clerk, or the
53 circuit clerk if the district is formed by the circuit court. Each person applying
54 shall provide:

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

56 (b) An authorized signature; and

57 (c) Evidence that such person is entitled to vote. Such evidence shall be
58 a copy of:

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

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

64 (3) Applications for ballot applications shall be made not later than the
65 fourth Tuesday before the ballots are mailed to qualified electors. The ballot of
66 submission shall be in substantially the following form:

67 Shall there be organized in (here specifically describe the proposed
68 district boundaries), within the state of Missouri, a district, to be known as the
69 "..... Theater, Cultural Arts, and Entertainment District" for the purpose of
70 funding, promoting, and providing educational, civic, musical, theatrical, cultural,
71 concerts, lecture series, and related or similar entertainment events or activities,
72 and funding, promoting, planning, designing, constructing, improving,
73 maintaining, and operating public improvements, transportation projects, and
74 related facilities in the district?

75 ☐ YES

☐ NO

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

78 Shall the (name of district) impose a sales tax of (insert rate)
79 to fund, promote, and provide educational, civic, musical, theatrical, cultural,
80 concerts, lecture series, and related or similar entertainment events or activities,
81 and to fund, promote, plan, design, construct, improve, maintain, and operate
82 public improvements, transportation projects, and related facilities in the
83 district?

84 ☐ YES ☐ NO

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

87 (4) Not sooner than the fourth Tuesday after the deadline for applying for
88 ballots, the municipal clerk, or the circuit clerk if the district is being formed by
89 the circuit court, shall mail a ballot to each qualified voter who applied for a
90 ballot pursuant to this subsection along with a return addressed envelope
91 directed to the municipal clerk or the circuit clerk's office, with a sworn affidavit
92 on the reverse side of such envelope for the voter's signature. Such affidavit shall
93 be in the following form:

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

97 Authorized signature

98 Printed name of voter signature of notary or other officer authorized to
99 administer oaths.

100 Mailing address of voter (if different)

101 Subscribed and sworn to before me this day of, 20..";

102 (5) Each qualified voter shall have one vote, except as provided for in this
103 section. Each voted ballot shall be signed with the authorized signature as
104 provided for in this subsection;

105 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of
106 the circuit court if the district is being formed by the circuit court, by mail or
107 hand delivery no later than 5:00 p.m. on the fourth Tuesday after the date for
108 mailing the ballots. The municipal clerk, or circuit clerk if the district is being
109 formed by the circuit court, shall transmit all voted ballots to a team of judges
110 of not less than four, with an equal number from each of the two major political
111 parties. The judges shall be selected by the city, town, or village, or the circuit
112 clerk, from lists compiled by the county election authority. Upon receipt of the
113 voted ballots the judges shall verify the authenticity of the ballots, canvass the
114 votes, and certify the results. Certification by the election judges shall be final
115 and shall be immediately transmitted to the governing body of the city, town, or
116 village for further action, or the circuit judge for further action if the district is
117 being formed by the circuit court. Any voter who applied for such election may
118 contest the result in the same manner as provided in chapter 115, RSMo.

67.2525. 1. Each member of the board of directors shall have the

2 following qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident
4 registered voter in the subdistrict that he or she represents, or be a property
5 owner or, as to those subdistricts in which there are not registered voters who are
6 residents, a property owner or representative of a property owner in the
7 subdistrict he or she represents;

8 (2) Be at least twenty-one years of age and a registered voter in the
9 district.

10 2. The district shall be subdivided into at least five but not more than
11 fifteen subdistricts, which shall be represented by one representative on the
12 district board of directors. All board members shall have terms of four years,
13 including the initial board of directors. All members shall take office upon being
14 appointed and shall remain in office until a successor is appointed by the mayor
15 or chairman of the municipality in which the district is located, or elected by the
16 property owners in those subdistricts without registered voters.

17 3. For those subdistricts which contain one or more registered voters, the
18 mayor or chairman of the city, town, or village shall, with the consent of the
19 governing body, appoint a registered voter residing in the subdistrict to the board
20 of directors.

21 4. For those subdistricts which contain no registered voters, the property
22 owners who collectively own one or more parcels of real estate comprising more
23 than half of the land situated in each subdistrict shall meet and shall elect a
24 representative to serve upon the board of directors. The clerk of the city, town,
25 or village in which the petition was filed shall, unless waived in writing by all
26 property owners in the subdistrict, give notice by causing publication to be made
27 once a week for two consecutive weeks in a newspaper of general circulation in
28 the county, the last publication of which shall be at least ten days before the day
29 of the meeting required by this section, to call a meeting of the owners of real
30 property within the subdistrict at a day and hour specified in a public place in
31 the city, town, or village in which the petition was filed for the purpose of electing
32 members of the board of directors.

33 5. The property owners, when assembled, shall organize by the election
34 of a temporary chairman and secretary of the meeting who shall conduct the
35 election. An election shall be conducted for each subdistrict, with the eligible
36 property owners voting in that subdistrict. At the election, each acre of real
37 property within the subdistrict shall represent one share, and each owner,

38 including corporations and other entities, may have one vote in person or for
39 every acre of real property owned by such person within the subdistrict. Each
40 voter which is not an individual shall determine how to cast its vote as provided
41 for in its articles of incorporation, articles of organization, articles of partnership,
42 bylaws, or other document which sets forth an appropriate mechanism for the
43 determination of the entity's vote. If a voter has no such mechanism, then its
44 vote shall be cast as determined by a majority of the persons who run the
45 day-to-day affairs of the voter. The results of the meeting shall be certified by
46 the temporary chairman and secretary to the municipal clerk if the district is
47 established by a municipality described in this section, or to the circuit clerk if
48 the district is established by a circuit court.

49 6. Successor boards shall be appointed or elected, depending upon the
50 presence or absence of resident registered voters, by the mayor or chairman of a
51 city, town, or village described in this section, or the property owners as set forth
52 above; provided, however, that elections held by the property owners after the
53 initial board is elected shall be certified to the municipal clerk of the city, town,
54 or village where the district is located and the board of directors of the district.

55 7. Should a vacancy occur on the board of directors, the mayor or
56 chairman of the city, town, or village if there are registered voters within the
57 subdistrict, or a majority of the owners of real property in a subdistrict if there
58 are not registered voters in the subdistrict, shall have the authority to appoint
59 or elect, as set forth in this section, an interim director to complete any unexpired
60 term of a director caused by resignation or disqualification.

61 8. The board shall possess and exercise all of the district's legislative and
62 executive powers, including:

63 (1) The power to fund, promote and provide educational, civic, musical,
64 theatrical, cultural, concerts, lecture series, and related or similar entertainment
65 events or activities, and fund, promote, plan, design, construct, improve,
66 maintain, and operate public improvements, transportation projects, and related
67 facilities within the district;

68 (2) The power to accept and disburse tax or other revenue collected in the
69 district; and

70 (3) The power to receive property by gift or otherwise.

71 9. Within thirty days after the selection of the initial directors, the board
72 shall meet. At its first meeting and annually thereafter the board shall elect a
73 chairman from its members.

74 10. The board shall appoint an executive director, district secretary,
75 treasurer, and such other officers or employees as it deems necessary.

76 11. At the first meeting, the board, by resolution, shall define the first
77 and subsequent fiscal years of the district, and shall adopt a corporate seal.

78 12. A simple majority of the board shall constitute a quorum. If a quorum
79 exists, a majority of those voting shall have the authority to act in the name of
80 the board, and approve any board resolution.

81 13. At the first meeting, the board, by resolution, shall receive the
82 certification of the election regarding the sales tax, and may impose the sales tax
83 in all subdistricts approving the imposing sales tax. In those subdistricts that
84 approve the sales tax, the sales tax shall become effective on the first day of the
85 **[first] second** calendar quarter **[immediately following the action by the district**
86 **board of directors imposing the tax] after the director receives notification**
87 **of adoption of the local sales tax.**

88 14. Each director shall devote such time to the duties of the office as the
89 faithful discharge thereof may require and be reimbursed for his or her actual
90 expenditures in the performance of his or her duties on behalf of the
91 district. Directors may be compensated, but such compensation shall not exceed
92 one hundred dollars per month.

93 15. In addition to all other powers granted by sections 67.2500 to 67.2530,
94 the district shall have the following general powers:

95 (1) To sue and be sued in its own name, and to receive service of process,
96 which shall be served upon the district secretary;

97 (2) To fix compensation of its employees and contractors;

98 (3) To enter into contracts, franchises, and agreements with any person
99 or entity, public or private, affecting the affairs of the district, including contracts
100 with any municipality, district, or state, or the United States, and any of their
101 agencies, political subdivisions, or instrumentalities, for the funding, including
102 without limitation, interest rate exchange or swap agreements, planning,
103 development, construction, acquisition, maintenance, or operation of a district
104 facility or to assist in such activity;

105 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange,
106 mortgage, and encumber real and personal property in furtherance of district
107 purposes;

108 (5) To collect and disburse funds for its activities;

109 (6) To collect taxes and other revenues;

110 (7) To borrow money and incur indebtedness and evidence the same by
111 certificates, notes, bonds, debentures, or refunding of any such obligations for the
112 purpose of paying all or any part of the cost of land, construction, development,
113 or equipping of any facilities or operations of the district;

114 (8) To own or lease real or personal property for use in connection with
115 the exercise of powers pursuant to this subsection;

116 (9) To provide for the election or appointment of officers, including a
117 chairman, treasurer, and secretary. Officers shall not be required to be residents
118 of the district, and one officer may hold more than one office;

119 (10) To hire and retain agents, employees, engineers, and attorneys;

120 (11) To enter into entertainment contracts binding the district and artists,
121 agencies, or performers, management contracts, contracts relating to the booking
122 of entertainment and the sale of tickets, and all other contracts which relate to
123 the purposes of the district;

124 (12) To contract with a local government, a corporation, partnership, or
125 individual regarding funding, promotion, planning, designing, constructing,
126 improving, maintaining, or operating a project or to assist in such activity;

127 (13) To contract for transfer to a city, town, or village such district
128 facilities and improvements free of cost or encumbrance on such terms set forth
129 by contract;

130 (14) To exercise such other powers necessary or convenient for the district
131 to accomplish its purposes which are not inconsistent with its express powers.

132 16. A district may at any time authorize or issue notes, bonds, or other
133 obligations for any of its powers or purposes. Such notes, bonds, or other
134 obligations:

135 (1) Shall be in such amounts as deemed necessary by the district,
136 including costs of issuance thereof;

137 (2) Shall be payable out of all or any portion of the revenues or other
138 assets of the district;

139 (3) May be secured by any property of the district which may be pledged,
140 assigned, mortgaged, or otherwise encumbered for payment;

141 (4) Shall be authorized by resolution of the district, and if issued by the
142 district, shall bear such date or dates, and shall mature at such time or times,
143 but not in excess of forty years, as the resolution shall specify;

144 (5) Shall be in such denomination, bear interest at such rates, be in such
145 form, be issued as current interest bonds, compound interest bonds, variable rate

146 bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be
147 payable in such place or places and subject to redemption as such resolution may
148 provide; and

149 (6) May be sold at either public or private sale, at such interest rates, and
150 at such price or prices as the district shall determine.

151 The provisions of this subsection are applicable to the district notwithstanding
152 the provisions of section 108.170, RSMo.

67.2530. 1. Any note, bond, or other indebtedness of the district may be
2 refunded at any time by the district by issuing refunding bonds in such amount
3 as the district may deem necessary. Such bonds shall be subject to and shall
4 have the benefit of the foregoing provisions regarding notes, bonds, and other
5 obligations. Without limiting the generality of the foregoing, refunding bonds
6 may include amounts necessary to finance any premium, unpaid interest, and
7 costs of issuance in connection with the refunding bonds. Any such refunding
8 may be effected whether the bonds to be refunded then shall have matured or
9 thereafter shall mature, either by sale of the refunding bonds and the application
10 of the proceeds thereof to the payment of the obligations being refunded or the
11 exchange of the refunding bonds for the obligations being refunded with the
12 consent of the holders of the obligations being refunded.

13 2. Notes, bonds, or other indebtedness of the district shall be exclusively
14 the responsibility of the district payable solely out of the district funds and
15 property and shall not constitute a debt or liability of the state of Missouri or any
16 agency or political subdivision of the state. Any notes, bonds, or other
17 indebtedness of the district shall state on their face that they are not obligations
18 of the state of Missouri or any agency or political subdivision thereof other than
19 the district.

20 3. Any district may by resolution impose a district sales tax of up to
21 one-half of one percent on all retail sales made in such district that are subject
22 to taxation pursuant to the provisions of sections 144.010 to 144.525,
23 RSMo. Upon voter approval, and receiving the necessary certifications from the
24 governing body of the municipality in which the district is located, or from the
25 circuit court if the district was formed by the circuit court, the board of directors
26 shall have the power to impose a sales tax at its first meeting, or any meeting
27 thereafter. Voter approval of the question of the imposing sales tax shall be in
28 accordance with section 67.2520. [The sales tax shall become effective in those
29 subdistricts that approve the sales tax on the first day of the first calendar

30 quarter immediately following the passage of a resolution by the board of
31 directors imposing the sales tax.

32 4. In each district in which a sales tax has been imposed in the manner
33 provided by this section, every retailer shall add the tax imposed by the district
34 pursuant to this section to the retailer's sale price, and when so added, such tax
35 shall constitute a part of the price, shall be a debt of the purchaser to the retailer
36 until paid, and shall be recoverable at law in the same manner as the purchase
37 price.

38 5. In order to permit sellers required to collect and report the sales tax
39 authorized by this section to collect the amount required to be reported and
40 remitted, but not to change the requirements of reporting or remitting tax or to
41 serve as a levy of the tax, and in order to avoid fractions of pennies, the district
42 may establish appropriate brackets which shall be used in the district imposing
43 a tax pursuant to this section in lieu of those brackets provided in section
44 144.285, RSMo.]

45 [6.] 4. All revenue received by a district from the sales tax authorized by
46 this section shall be deposited in a special trust fund and shall be used solely for
47 the purposes of the district. Any funds in such special trust fund which are not
48 needed for the district's current expenditures may be invested by the district
49 board of directors in accordance with applicable laws relating to the investment
50 of other district funds.

51 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one
52 percent on the receipts from the sale at retail of all tangible personal property or
53 taxable services at retail within the district adopting such tax, if such property
54 and services are subject to taxation by the state of Missouri pursuant to the
55 provisions of sections 144.010 to 144.525, RSMo. Any district sales tax imposed
56 pursuant to this section shall be imposed at a rate that shall be uniform
57 throughout the subdistricts approving the sales tax.

58 [8. The resolution imposing the sales tax pursuant to this section shall
59 impose upon all sellers a tax for the privilege of engaging in the business of
60 selling tangible personal property or rendering taxable services at retail to the
61 extent and in the manner provided in sections 144.010 to 144.525, RSMo, and the
62 rules and regulations of the director of revenue issued pursuant thereto; except
63 that the rate of the tax shall be the rate imposed by the resolution as the sales
64 tax and the tax shall be reported and returned to and collected by the district.

65 9. (1) On and after the effective date of any sales tax imposed pursuant

66 to this section, the district shall perform all functions incident to the
67 administration, collection, enforcement, and operation of the tax. The sales tax
68 imposed pursuant to this section shall be collected and reported upon such forms
69 and under such administrative rules and regulations as may be prescribed by the
70 district.]

71 **6. After the effective date of any tax imposed under the**
72 **provisions of this section, the director of revenue shall perform all**
73 **functions incident to the administration, collection, enforcement, and**
74 **operation of the tax and the director of revenue shall collect in**
75 **addition to the sales tax for the state of Missouri the additional tax**
76 **authorized under the authority of this section. The tax imposed under**
77 **this section and the tax imposed under the sales tax law of the state of**
78 **Missouri shall be collected together and reported upon such forms and**
79 **under such administrative rules and regulations as may be prescribed**
80 **by the director of revenue.**

81 **7. All sales taxes collected by the director of revenue under this**
82 **section on behalf of any district, less one percent for the cost of**
83 **collection, which shall be deposited in the state's general revenue fund**
84 **after payment of premiums for surety bonds as provided in section**
85 **32.087, RSMo, shall be deposited with the state treasurer in a special**
86 **trust fund, which is hereby created, to be known as the "Theater,**
87 **Cultural Arts, and Entertainment District Trust Fund". The moneys in**
88 **the district theater, cultural arts, and entertainment tax trust fund**
89 **shall not be deemed to be state funds and shall not be commingled with**
90 **any funds of the state. The director of revenue shall keep accurate**
91 **records of the amount of money in the trust fund that was collected in**
92 **each district imposing a sales tax under this section, and the records**
93 **shall be open to the inspection of officers of each district and the**
94 **general public. Not later than the tenth day of each month, the**
95 **director of revenue shall distribute all moneys deposited in the trust**
96 **fund during the preceding month by distributing to the district**
97 **treasurer, or such other officer as may be designated by the district**
98 **ordinance or order, of each district imposing the tax authorized by this**
99 **section, the sum, as certified by the director of revenue, due the**
100 **district.**

101 **[(2)] 8. All such sales taxes collected by the district shall be deposited by**
102 **the district in a special fund to be expended for the purposes authorized in this**

103 section. The district shall keep accurate records of the amount of money which
104 was collected pursuant to this section, and the records shall be open to the
105 inspection of officers of each district and the general public.

106 [(3) The district may contract with the municipality that the district is
107 within for the municipality to collect any revenue received by the district and,
108 after deducting the cost of such collection, but not to exceed one percent of the
109 total amount collected, deposit such revenue in a special trust account. Such
110 revenue and interest may be applied by the municipality to expenses, costs, or
111 debt service of the district at the direction of the district as set forth in a contract
112 between the municipality and the district.

113 10. (1) All applicable provisions contained in sections 144.010 to 144.525,
114 RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo, and
115 section 32.057, RSMo, the uniform confidentiality provision, shall apply to the
116 collection of the tax imposed by this section, except as modified in this section.

117 (2) All exemptions granted to agencies of government, organizations,
118 persons, and to the sale of certain articles and items of tangible personal property
119 and taxable services pursuant to the provisions of sections 144.010 to 144.525,
120 RSMo, are hereby made applicable to the imposition and collection of the tax
121 imposed by this section.

122 (3) The same sales tax permit, exemption certificate, and retail certificate
123 required by sections 144.010 to 144.525, RSMo, for the administration and
124 collection of the state sales tax shall satisfy the requirements of this section, and
125 no additional permit or exemption certificate or retail certificate shall be
126 required; except that the district may prescribe a form of exemption certificate
127 for an exemption from the tax imposed by this section.

128 (4) All discounts allowed the retailer pursuant to the provisions of the
129 state sales tax laws for the collection of and for payment of taxes pursuant to
130 such laws are hereby allowed and made applicable to any taxes collected
131 pursuant to the provisions of this section.

132 (5) The penalties provided in section 32.057, RSMo, and sections 144.010
133 to 144.525, RSMo, for violation of those sections are hereby made applicable to
134 violations of this section.

135 (6) For the purpose of a sales tax imposed by a resolution pursuant to this
136 section, all retail sales shall be deemed to be consummated at the place of
137 business of the retailer unless the tangible personal property sold is delivered by
138 the retailer or the retailer's agent to an out-of-state destination or to a common

139 carrier for delivery to an out-of-state destination. In the event a retailer has
140 more than one place of business in this state which participates in the sale, the
141 sale shall be deemed to be consummated at the place of business of the retailer
142 where the initial order for the tangible personal property is taken, even though
143 the order must be forwarded elsewhere for acceptance, approval of credit,
144 shipment, or billing. A sale by a retailer's employee shall be deemed to be
145 consummated at the place of business from which the employee works.

146 (7)] 9. Subsequent to the initial approval by the voters and
147 implementation of a sales tax in the district, the rate of the sales tax may be
148 increased, but not to exceed a rate of one-half of one percent on retail sales as
149 provided in this subsection. The election shall be conducted in accordance with
150 section 67.2520; provided, however, that the district board of directors may place
151 the question of the increase of the sales tax before the voters of the district by
152 resolution, and the municipal clerk of the city, town, or village which originally
153 conducted the incorporation of the district, or the circuit clerk of the court which
154 originally conducted the incorporation of the district, shall conduct the
155 subsequent election. In subsequent elections, the election judges shall certify the
156 election results to the district board of directors. The ballot of submission shall
157 be in substantially the following form:

158 Shall (name of district) increase the (insert
159 amount) percent district sales tax now in effect to..... (insert amount) in
160 the (name of district)?

161 ☐ YES ☐ NO

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

164 If a majority of the votes cast on the proposal by the qualified voters of the
165 district voting thereon are in favor of the increase, the increase shall become
166 effective [December thirty-first of the calendar year in which such increase was
167 approved] **on the first day of the second calendar quarter after the**
168 **director of revenue receives notification of the local sales tax increase.**

169 [11.] 10. (1) There shall not be any election as provided for in this
170 section while the district has any financing or other obligations outstanding.

171 (2) The board, when presented with a petition signed by at least one-third
172 of the registered voters in a district that voted in the last gubernatorial election,
173 or signed by at least two-thirds of property owners of the district, calling for an
174 election to dissolve and repeal the tax shall submit the question to the voters

175 using the same procedure by which the imposing tax was voted. The ballot of
176 submission shall be in substantially the following form:

177 Shall (name of district) dissolve and repeal the
178 (insert amount) percent district sales tax now in effect in the (name
179 of district)?

180 ☐ YES ☐ NO

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

183 Such subsequent elections for the repeal of the sales tax shall be conducted in
184 accordance with section 67.2520; provided, however, that the district board of
185 directors may place the question of the repeal of the sales tax before the voters
186 of the district, and the municipal clerk of the city, town, or village which
187 originally conducted the incorporation of the district, or the circuit clerk of the
188 court which originally conducted the incorporation of the district, shall conduct
189 the subsequent election. In subsequent elections the election judges shall certify
190 the election results to the district board of directors.

191 (3) If a majority of the votes cast on the proposal by the qualified voters
192 of the district voting thereon are in favor of repeal, that repeal shall become
193 effective December thirty-first of the calendar year in which such repeal was
194 approved or after the repayment of the district's indebtedness, whichever occurs
195 later. **If the district abolishes the tax, the district shall notify the**
196 **director of revenue of the action at least ninety days prior to the**
197 **effective date of the repeal.**

198 [12.] 11. (1) At such time as the board of directors of the district
199 determines that further operation of the district is not in the best interests of the
200 inhabitants of the district, and that the district should dissolve, the board shall
201 submit for a vote in an election held throughout the district the question of
202 whether the district should be abolished. The question shall be submitted in
203 substantially the following form:

204 Shall the theater, cultural arts, and entertainment district be
205 abolished?

206 ☐ YES ☐ NO

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

209 (2) The district board shall not propose the question to abolish the district
210 while there are outstanding claims or causes of action pending against the

211 district, while the district liabilities exceed its assets, while indebtedness of the
212 district is outstanding, or while the district is insolvent, in receivership or under
213 the jurisdiction of the bankruptcy court. Prior to submitting the question to
214 abolish the district to a vote of the entire district, the state auditor shall audit
215 the district to determine the financial status of the district, and whether the
216 district may be abolished pursuant to law. The vote on the abolition of the
217 district shall be conducted by the municipal clerk of the city, town, or village in
218 which the district is located. The procedure shall be the same as in section
219 67.2520, except that the question shall be determined by the qualified voters of
220 the entire district. No individual subdistrict may be abolished, except at such
221 time as the district is abolished.

222 (3) While the district still exists, it shall continue to accrue all revenues
223 to which it is entitled at law.

224 (4) Upon receipt by the board of directors of the district of the certification
225 by the city, town, or village in which the district is located that the majority of
226 those voting within the entire district have voted to abolish the district, and if
227 the state auditor has determined that the district's financial condition is such
228 that it may be abolished pursuant to law, then the board of directors of the
229 district shall:

230 (a) Sell any remaining district real or personal property it wishes, and
231 then transfer the proceeds and any other real or personal property owned by the
232 district to the city, town, or village in which the district is located, including
233 revenues due and owing the district, for its further use and disposition;

234 (b) Terminate the employment of any remaining district employees, and
235 otherwise conclude its affairs;

236 (c) At a public meeting of the district, declare by a resolution of the board
237 of directors passed by a majority vote that the district has been abolished
238 effective that date;

239 (d) Cause copies of that resolution under seal to be filed with the
240 secretary of state and the city, town, or village in which the district is located.
241 Upon the completion of the final act specified in this subsection, the legal
242 existence of the district shall cease.

243 (5) The legal existence of the district shall not cease for a period of two
244 years after voter approval of the abolition.

245 **12. Except as provided in this section, all provisions of sections**
246 **32.085 and 32.087, RSMo, shall apply to the tax imposed under this**

247 **section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the
2 governing body of any home rule city with more than one hundred fifty-one
3 thousand five hundred but less than one hundred fifty-one thousand six hundred
4 inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on
5 all retail sales made within the city which are subject to sales tax under chapter
6 144, RSMo. The tax authorized in this section may be imposed at a rate of
7 one-eighth, one-fourth, three-eighths, or one-half of one percent, but shall not
8 exceed one-half of one percent, shall not be imposed for longer than three years,
9 and shall be imposed solely for the purpose of funding the construction, operation,
10 and maintenance of capital improvements in the city's center city. The governing
11 body may issue bonds for the funding of such capital improvements, which will
12 be retired by the revenues received from the sales tax authorized by this
13 section. The order or ordinance shall not become effective unless the governing
14 body of the city submits to the voters residing within the city at a state or
15 municipal general, primary, or special election a proposal to authorize the
16 governing body of the city to impose a tax under this section. The tax authorized
17 in this section shall be in addition to all other sales taxes imposed by law, and
18 shall be stated separately from all other charges and taxes.

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

21 Shall (insert the name of the city) impose a sales
22 tax at a rate of(insert rate of percent) percent for a capital improvements
23 purposes in the city's center city for a period of (insert number of years,
24 not to exceed three) years?

25 ☐ YES ☐ NO

26 If a majority of the votes cast on the question by the qualified voters voting
27 thereon are in favor of the question, then the tax shall become effective on the
28 first day of the second calendar quarter after the director of revenue receives
29 notice of the adoption of the sales tax. If a majority of the votes cast on the
30 question by the qualified voters voting thereon are opposed to the question, then
31 the tax shall not become effective unless and until the question is resubmitted
32 under this section to the qualified voters and such question is approved by a
33 majority of the qualified voters voting on the question. In no case shall a tax be
34 resubmitted to the qualified voters of the city sooner than twelve months from the
35 date of the proposal under this section.

36 3. Any sales tax imposed under this section shall be administered,
37 collected, enforced, and operated as required in [section] **sections 32.085 and**
38 **32.087**, RSMo. All revenue generated by the tax shall be deposited in a special
39 trust fund and shall be used solely for the designated purposes. If the tax is
40 repealed, all funds remaining in the special trust fund shall continue to be used
41 solely for the designated purposes. Any funds in the special trust fund which are
42 not needed for current expenditures shall be invested in the same manner as
43 other funds are invested. Any interest and moneys earned on such investments
44 shall be credited to the fund.

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

58 5. The governing body of any city that has adopted the sales tax
59 authorized in this section may submit the question of repeal of the tax to the
60 voters on any date available for elections for the city. The ballot of submission
61 shall be in substantially the following form:

62 Shall (insert the name of the city) repeal the sales
63 tax imposed at a rate of (insert rate of percent) percent for capital
64 improvements purposes in the city's center city?

65 ☐ YES ☐ NO

66 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
67 shall become effective on December thirty-first of the calendar year in which such
68 repeal was approved. If a majority of the votes cast on the question by the
69 qualified voters voting thereon are opposed to the repeal, then the sales tax
70 authorized in this section shall remain effective until the question is resubmitted
71 under this section to the qualified voters, and the repeal is approved by a

majority of the qualified voters voting on the question.

6. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the 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, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Except as provided in this section, all provisions of sections 32.085 and 32.087, RSMo, apply to the sales tax imposed under this section.

94.580. 1. The governing body of any constitutional charter city with a population of over four hundred thousand and located in four or more counties is hereby authorized to impose, by ordinance, a sales tax on all retail sales which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of providing funds for flood relief projects in that city. The tax authorized by this section shall be authorized only to the extent a city may seek authority from its voters under section 94.577 to impose a capital improvements sales tax. The sum of sales taxes imposed by a city under the authority of section 94.577 and this section shall not exceed one-half of one percent. The ordinance shall become effective after the governing body of the city submits to the voters of that city a proposal to authorize the tax. Notwithstanding the provisions of chapter 115, RSMo, to the contrary, all required notice shall be provided to all entities specified in sections 115.125 and 115.127, RSMo, within one business day of adoption of the ordinance calling an election as a result of a flooding emergency, and the provisions of section 115.123, RSMo, shall not apply. However, election authorities shall provide notice one time as soon as feasible after receiving notice from the city calling the election consistent with the publication requirements of chapter 115, RSMo.

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

21 Shall the city of(name of city) impose a sales tax of
22(insert amount) for (insert term) for the purpose of funding
23 flood relief projects?

24 ☐ YES ☐ NO

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

27 If a majority of the votes cast on the proposal by the qualified voters voting
28 thereon are in favor of the proposal, then the ordinance shall be in effect,
29 beginning the first day of the second calendar quarter [following its adoption]
30 **after the director of revenue receives notification of adoption of the**
31 **local sales tax.** If a majority of the votes cast by the qualified voters voting are
32 opposed to the proposal, then the governing body of the city shall have no power
33 to impose the sales tax authorized in this section unless and until the governing
34 body of the city shall again have submitted another such proposal and the
35 proposal is approved by the requisite majority of the qualified voters voting
36 thereon. Any subsequent election shall not be excused from the requirements of
37 chapter 115, RSMo.

38 3. After the effective date of any tax imposed under the provisions of this
39 section, the director of revenue shall perform all functions incident to the
40 administration, collection, enforcement, and operation of the tax in the same
41 manner as provided in sections 94.500 to 94.550, and the director of revenue shall
42 collect in addition to the sales tax for the state of Missouri the additional tax
43 authorized under the authority of this section. The tax imposed pursuant to this
44 section and the tax imposed under the sales tax law of the state of Missouri shall
45 be collected together and reported upon such forms and under such
46 administrative rules and regulations as may be prescribed by the director of
47 revenue. If a majority of the votes cast on the proposal by the qualified voters
48 voting thereon are in favor of the proposal, then the tax shall go into effect on the
49 first day of the [next] **second** calendar quarter beginning after [its adoption and
50 notice to] the director of revenue[, but no sooner than thirty days after such
51 adoption and notice] **receives notification of adoption of the local sales**
52 **tax.** Except as modified in this section, all provisions of sections 32.085 and
53 32.087, RSMo, shall apply to the tax imposed under this section.

54 4. The sales tax may be approved at a rate of one-eighth of one percent,
55 one-fourth of one percent, three-eighths of one percent or one-half of one percent,
56 but in no event shall the sum of the tax imposed by this section and section

57 94.577, in one or more elections, exceed one-half of one percent of the receipts
58 from the sale at retail of all tangible personal property and taxable services at
59 retail within any city adopting such tax, if such property and services are subject
60 to taxation by the state of Missouri under the provisions of sections 144.010 to
61 144.525, RSMo. Whether approved at one or more elections, the flood relief sales
62 tax rate may not exceed the available taxing authority of the city.

63 5. All revenue generated from the tax authorized under the provisions of
64 this section shall be deposited into the "Flood Relief Projects Fund", which is
65 hereby created in the state treasury. The fund moneys shall be distributed to the
66 city from which the revenue was generated for the sole purpose of funding flood
67 relief projects. Once the tax authorized by this section is abolished or terminated
68 by any means, all funds remaining in the fund shall be used solely for that
69 purpose.

70 6. Any sales tax imposed pursuant to this section shall expire no later
71 than two years from the date of its inception.

94.605. 1. Any city as defined in section 94.600 may by a majority vote
2 of its governing body impose a sales tax for transportation purposes enumerated
3 in sections 94.600 to 94.655.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one
5 percent on the receipts from the sale at retail of all tangible personal property or
6 taxable services at retail within any city adopting such tax, if such property and
7 services are subject to taxation by the state of Missouri under the provisions of
8 sections 144.010 to 144.525, RSMo.

9 [3. If the boundaries of a city in which such sales tax has been imposed
10 shall thereafter be changed or altered, the city or county clerk shall forward to
11 the director of revenue by United States registered mail or certified mail a
12 certified copy of the ordinance adding or detaching territory from the city. The
13 ordinance shall reflect the effective date thereof, and shall be accompanied by a
14 map of the city clearly showing the territory added thereto or detached
15 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections
16 94.600 to 94.655 shall be effective in the added territory or abolished in the
17 detached territory on the effective date of the change of the city boundary.]

94.660. 1. The governing body of any city not within a county and any
2 county of the first classification having a charter form of government with a
3 population of over nine hundred thousand inhabitants may propose, by ordinance
4 or order, a transportation sales tax of up to one percent for submission to the

5 voters of that city or county at an authorized election date selected by the
6 governing body.

7 2. Any sales tax approved under this section shall be imposed on the
8 receipts from the sale at retail of all tangible personal property or taxable
9 services within the city or county adopting the tax, if such property and services
10 are subject to taxation by the state of Missouri under sections 144.010 to 144.525,
11 RSMo.

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

14 Shall the county/city of (county's or city's name) impose a
15 county/city-wide sales tax of percent for the purpose of providing a source
16 of funds for public transportation purposes?

17 ☐ YES ☐ NO

18 Except as provided in subsection 4 of this section, if a majority of the votes cast
19 in that county or city not within a county on the proposal by the qualified voters
20 voting thereon are in favor of the proposal, then the tax shall go into effect on the
21 first day of the [next] **second** calendar quarter beginning after [its adoption and
22 notice to] the director of revenue[, but no sooner than thirty days after such
23 adoption and notice] **receives notification of adoption of the local sales**
24 **tax**. If a majority of the votes cast in that county or city not within a county by
25 the qualified voters voting are opposed to the proposal, then the additional sales
26 tax shall not be imposed in that county or city not within a county unless and
27 until the governing body of that county or city not within a county shall have
28 submitted another proposal to authorize the local option transportation sales tax
29 authorized in this section, and such proposal is approved by a majority of the
30 qualified voters voting on it. In no event shall a proposal pursuant to this section
31 be submitted to the voters sooner than twelve months from the date of the last
32 proposal.

33 4. No tax shall go into effect under this section in any city not within a
34 county or any county of the first classification having a charter form of
35 government with a population over nine hundred thousand inhabitants unless
36 and until both such city and such county approve the tax.

37 5. All sales taxes collected by the director of revenue under this section
38 on behalf of any city or county, less one percent for cost of collection which shall
39 be deposited in the state's general revenue fund after payment of premiums for
40 surety bonds, shall be deposited with the state treasurer in a special trust fund,

41 which is hereby created, to be known as the "County Public Transit Sales Tax
42 Trust Fund". The sales taxes shall be collected as provided in section 32.087,
43 RSMo. The moneys in the trust fund shall not be deemed to be state funds and
44 shall not be commingled with any funds of the state. The director of revenue
45 shall keep accurate records of the amount of money in the trust fund which was
46 collected in each city or county approving a sales tax under this section, and the
47 records shall be open to inspection by officers of the city or county and the
48 public. Not later than the tenth day of each month the director of revenue shall
49 distribute all moneys deposited in the trust fund during the preceding month to
50 the city or county which levied the tax, and such funds shall be deposited with
51 the treasurer of each such city or county and all expenditures of funds arising
52 from the county public transit sales tax trust fund shall be by an appropriation
53 act to be enacted by the governing body of each such county or city not within a
54 county.

55 6. The revenues derived from any transportation sales tax under this
56 section shall be used only for the planning, development, acquisition,
57 construction, maintenance and operation of public transit facilities and systems
58 other than highways.

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

94.705. 1. Any city may by a majority vote of its governing body impose
2 a sales tax for transportation purposes enumerated in sections 94.700 to 94.755,
3 and issue bonds for transportation purposes which shall be retired by the

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

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

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

19 ☐ YES ☐ NO

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

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

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

28 ☐ YES ☐ NO

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

31 If a majority of the votes cast on the proposal, provided in subdivision (1) of this
32 subsection, by the qualified voters voting thereon are in favor of the proposal,
33 then the ordinance and any amendments thereto shall be in effect. If the
34 four-sevenths majority of the votes, as required by the Missouri Constitution,
35 article VI, section 26, cast on the proposal, provided in subdivision (2) of this
36 subsection to issue bonds and impose a sales tax to retire such bonds, by the
37 qualified voters voting thereon are in favor of the proposal, then the ordinance
38 and any amendments thereto shall be in effect. If a majority of the votes cast on
39 the proposal, as provided in subdivision (1) of this subsection, by the qualified

40 voters voting thereon are opposed to the proposal, then the council or other
41 governing body of the city shall have no power to impose the tax authorized in
42 subdivision (1) of this subsection unless and until the council or other governing
43 body of the city submits another proposal to authorize the council or other
44 governing body of the city to impose the tax and such proposal is approved by a
45 majority of the qualified voters voting thereon. If more than three-sevenths of
46 the votes cast by the qualified voters voting thereon are opposed to the proposal,
47 as provided in subdivision (2) of this subsection to issue bonds and impose a sales
48 tax to retire such bonds, then the council or other governing body of the city shall
49 have no power to issue any bonds or to impose the tax authorized in subdivision
50 (2) of this subsection unless and until the council or other governing body of the
51 city submits another proposal to authorize the council or other governing body of
52 the city to issue such bonds or impose the tax to retire such bonds and such
53 proposal is approved by four-sevenths of the qualified voters voting thereon.

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

60 3. The sales tax may be imposed at a rate not to exceed one-half of one
61 percent on the receipts from the sale at retail of all tangible personal property or
62 taxable services at retail within any city adopting such tax, if such property and
63 services are subject to taxation by the state of Missouri under the provisions of
64 sections 144.010 to 144.525, RSMo.

65 [4. If the boundaries of a city in which such sales tax has been imposed
66 shall thereafter be changed or altered, the city clerk shall forward to the director
67 of revenue by United States registered mail or certified mail a certified copy of
68 the ordinance adding or detaching territory from the city. The ordinance shall
69 reflect the effective date thereof, and shall be accompanied by a map of the city
70 clearly showing the territory added thereto or detached therefrom. Upon receipt
71 of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be
72 effective in the added territory or abolished in the detached territory on the
73 effective date of the change of the city boundary.

74 5.] No tax imposed pursuant to this section for the purpose of retiring
75 bonds issued pursuant to this section may be terminated until all of such bonds

76 have been retired.

94.900. 1. The governing body of any city of the third classification with
2 more than ten thousand eight hundred but less than ten thousand nine hundred
3 inhabitants located at least partly within a county of the first classification with
4 more than one hundred eighty-four thousand but less than one hundred
5 eighty-eight thousand inhabitants is hereby authorized to impose, by ordinance
6 or order, a sales tax in the amount of up to one-half of one percent on all retail
7 sales made in such city which are subject to taxation under the provisions of
8 sections 144.010 to 144.525, RSMo, for the purpose of improving the public safety
9 for such city, including but not limited to expenditures on equipment, city
10 employee salaries and benefits, and facilities for police, fire and emergency
11 medical providers. The tax authorized by this section shall be in addition to any
12 and all other sales taxes allowed by law, except that no ordinance or order
13 imposing a sales tax pursuant to the provisions of this section shall be effective
14 unless the governing body of the city submits to the voters of the city, at a county
15 or state general, primary or special election, a proposal to authorize the
16 governing body of the city to impose a tax.

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

20 Shall the city of (city's name) impose a citywide sales tax of
21 (insert amount) for the purpose of improving the public safety of the city?

22 ☐ YES ☐ NO

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

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

36 shall a proposal pursuant to this section be submitted to the voters sooner than
37 twelve months from the date of the last proposal pursuant to this section.

38 3. All revenue received by a city from the tax authorized under the
39 provisions of this section shall be deposited in a special trust fund and shall be
40 used solely for improving the public safety for such city for so long as the tax
41 shall remain in effect.

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

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

69 6. The director of the department of revenue may authorize the state
70 treasurer to make refunds from the amounts in the trust fund and credited to any
71 city for erroneous payments and overpayments made, and may redeem dishonored

72 checks and drafts deposited to the credit of such cities. If any city abolishes the
73 tax, the city shall notify the director of the department of revenue of the action
74 at least ninety days prior to the effective date of the repeal and the director of the
75 department of revenue may order retention in the trust fund, for a period of one
76 year, of two percent of the amount collected after receipt of such notice to cover
77 possible refunds or overpayment of the tax and to redeem dishonored checks and
78 drafts deposited to the credit of such accounts. After one year has elapsed after
79 the effective date of abolition of the tax in such city, the director of the
80 department of revenue shall remit the balance in the account to the city and close
81 the account of that city. The director of the department of revenue shall notify
82 each city of each instance of any amount refunded or any check redeemed from
83 receipts due the city.

84 7. Except as modified in this section, all provisions of sections 32.085 and
85 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

144.010. 1. The following words, terms, and phrases when used in
2 sections 144.010 to 144.525 have the meanings ascribed to them in this section,
3 except when the context indicates a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and
5 other similar accommodations and charges made therefor and amount paid for
6 admission, exclusive of any admission tax imposed by the federal government or
7 by sections 144.010 to 144.525;

8 (2) "Business" includes any activity engaged in by any person, or caused
9 to be engaged in by him, with the object of gain, benefit or advantage, either
10 direct or indirect, and the classification of which business is of such character as
11 to be subject to the terms of sections 144.010 to 144.525. The isolated or
12 occasional sale of tangible personal property, service, substance, or thing, by a
13 person not engaged in such business, does not constitute engaging in business
14 within the meaning of sections 144.010 to 144.525 unless the total amount of the
15 gross receipts from such sales, exclusive of receipts from the sale of tangible
16 personal property by persons which property is sold in the course of the partial
17 or complete liquidation of a household, farm or nonbusiness enterprise, exceeds
18 three thousand dollars in any calendar year. The provisions of this subdivision
19 shall not be construed to make any sale of property which is exempt from sales
20 tax or use tax on June 1, 1977, subject to that tax thereafter;

21 (3) **"Delivery charges", charges by the seller of personal property**
22 **or services for preparation and delivery to a location designated by the**

23 **purchaser of personal property or services including, but not limited**
24 **to, transportation, shipping, postage, handling, crating, and packing;**

25 (4) "Gross receipts", except as provided in section 144.012, means the
26 total amount of the sale price of the sales at retail including any services other
27 than charges incident to the extension of credit that are a part of such sales made
28 by the businesses herein referred to, capable of being valued in money, whether
29 received in money or otherwise; except that, the term "gross receipts" shall not
30 include the sale price of property returned by customers when the full sale price
31 thereof is refunded either in cash or by credit. In determining any tax due under
32 sections 144.010 to 144.525 on the gross receipts, charges incident to the
33 extension of credit shall be specifically exempted. For the purposes of sections
34 144.010 to 144.525 the total amount of the sale price above mentioned shall be
35 deemed to be the amount received. It shall also include the lease or rental
36 consideration where the right to continuous possession or use of any article of
37 tangible personal property is granted under a lease or contract and such transfer
38 of possession would be taxable if outright sale were made and, in such cases, the
39 same shall be taxable as if outright sale were made and considered as a sale of
40 such article, and the tax shall be computed and paid by the lessee upon the
41 rentals paid;

42 (5) "Lease or rental", any transfer of possession or control of
43 tangible personal property for a fixed or indeterminate term for
44 consideration. A lease or rental may include future options to purchase
45 or extend;

46 (a) Lease or rental does not include:

47 a. A transfer of possession or control of property under a
48 security agreement or deferred payment plan that requires the transfer
49 of title upon completion of the required payments;

50 b. A transfer or possession or control of property under an
51 agreement that requires the transfer of title upon completion of
52 required payments and payment of an option price does not exceed the
53 greater of one hundred dollars or one percent of the total required
54 payments; or

55 c. Providing tangible personal property along with an operator
56 for a fixed or indeterminate period of time. A condition of this
57 exclusion is that the operator is necessary for the equipment to
58 perform as designed. For the purpose of this subsection, an operator

59 **must do more than maintain, inspect, or set-up the tangible personal**
60 **property;**

61 **(b) Lease or rental does include agreements covering motor**
62 **vehicles and trailers where the amount of consideration may be**
63 **increased or decreased by reference to the amount realized upon sale**
64 **or disposition of the property as defined in 26 U.S.C. 7701(h)(1), as**
65 **amended;**

66 **(c) This definition shall be used for sales and use tax purposes**
67 **regardless of whether a transaction is characterized as a lease or rental**
68 **under generally accepted accounting principles, the Internal Revenue**
69 **Code, the Missouri revised statutes, or other provisions of federal,**
70 **state, or local law;**

71 **(d) This definition will be applied only prospectively from the**
72 **date of adoption and will have no retroactive impact on existing leases**
73 **or rentals;**

74 **[(4)] (6) "Livestock", cattle, calves, sheep, swine, ratite birds, including**
75 **but not limited to, ostrich and emu, aquatic products as defined in section**
76 **277.024, RSMo, llamas, alpaca, buffalo, elk documented as obtained from a legal**
77 **source and not from the wild, goats, horses, other equine, or rabbits raised in**
78 **confinement for human consumption;**

79 **[(5)] (7) "Motor vehicle leasing company" [shall be], a company obtaining**
80 **a permit from the director of revenue to operate as a motor vehicle leasing**
81 **company. Not all persons renting or leasing trailers or motor vehicles need to**
82 **obtain such a permit; however, no person failing to obtain such a permit may**
83 **avail itself of the optional tax provisions of subsection 5 of section 144.070, as**
84 **hereinafter provided;**

85 **[(6)] (8) "Person" [includes], any individual, firm, copartnership, joint**
86 **adventure, association, corporation, municipal or private, and whether organized**
87 **for profit or not, state, county, political subdivision, state department,**
88 **commission, board, bureau or agency, except the state transportation department,**
89 **estate, trust, business trust, receiver or trustee appointed by the state or federal**
90 **court, syndicate, or any other group or combination acting as a unit, and the**
91 **plural as well as the singular number;**

92 **(9) "Product that is intended to be sold ultimately for final use**
93 **or consumption", tangible personal property, or any service that is**
94 **subject to state or local sales or use taxes, or any tax that is**

95 **substantially equivalent to these taxes, in this state or any other state;**
96 **(10) "Purchase price", applies to the measure subject to use tax**
97 **and has the same meaning as sales price;**

98 [(7)] **(11) "Purchaser" [means], a person who purchases tangible personal**
99 **property or to whom are rendered services, receipts from which are taxable under**
100 **sections 144.010 to 144.525;**

101 [(8)] **(12) "Research or experimentation activities" [are], the development**
102 **of an experimental or pilot model, plant process, formula, invention or similar**
103 **property, and the improvement of existing property of such type. Research or**
104 **experimentation activities do not include activities such as ordinary testing or**
105 **inspection of materials or products for quality control, efficiency surveys,**
106 **advertising promotions or research in connection with literary, historical or**
107 **similar projects;**

108 [(9)] **(13) "Sale" or "sales" [includes], installment and credit sales, and**
109 **the exchange of properties as well as the sale thereof for money, every closed**
110 **transaction constituting a sale, and means any transfer, exchange or barter,**
111 **conditional or otherwise, in any manner or by any means whatsoever, of tangible**
112 **personal property for valuable consideration and the rendering, furnishing or**
113 **selling for a valuable consideration any of the substances, things and services**
114 **herein designated and defined as taxable under the terms of sections 144.010 to**
115 **144.525;**

116 [(10)] **(14) "Sale at retail" [means any transfer made by any person**
117 **engaged in business as defined herein of the ownership of, or title to, tangible**
118 **personal property to the purchaser, for use or consumption and not for resale in**
119 **any form as tangible personal property, for a valuable consideration; except that,**
120 **for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i)**
121 **purchases of tangible personal property made by duly licensed physicians,**
122 **dentists, optometrists and veterinarians and used in the practice of their**
123 **professions shall be deemed to be purchases for use or consumption and not for**
124 **resale; and (ii) the selling of computer printouts, computer output or microfilm**
125 **or microfiche and computer-assisted photo compositions to a purchaser to enable**
126 **the purchaser to obtain for his or her own use the desired information contained**
127 **in such computer printouts, computer output on microfilm or microfiche and**
128 **computer-assisted photo compositions shall be considered as the sale of a service**
129 **and not as the sale of tangible personal property], any sale, lease, or rental**
130 **for any purpose other than for resale, sublease, or subrent. Where**

131 necessary to conform to the context of sections 144.010 to 144.525 and the tax
132 imposed thereby, the term "sale at retail" shall be construed to embrace:

133 (a) Sales of admission tickets, cash admissions, charges and fees to or in
134 places of amusement, entertainment and recreation, games and athletic events;

135 (b) Sales of electricity, electrical current, water and gas, natural or
136 artificial, to domestic, commercial or industrial consumers;

137 (c) Sales of local and long distance telecommunications service to
138 telecommunications subscribers and to others through equipment of
139 telecommunications subscribers for the transmission of messages and
140 conversations, and the sale, rental or leasing of all equipment or services
141 pertaining or incidental thereto;

142 (d) Sales of service for transmission of messages by telegraph companies;

143 (e) Sales or charges for all rooms, meals and drinks furnished at any
144 hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist
145 camp, tourist cabin, or other place in which rooms, meals or drinks are regularly
146 served to the public;

147 (f) Sales of tickets by every person operating a railroad, sleeping car,
148 dining car, express car, boat, airplane, and such buses and trucks as are licensed
149 by the division of motor carrier and railroad safety of the department of economic
150 development of Missouri, engaged in the transportation of persons for hire;

151 [(11)] **(15)** "Seller" [means], a person selling or furnishing tangible
152 personal property or rendering services, on the receipts from which a tax is
153 imposed pursuant to section 144.020;

154 [(12)] **(16)** The noun "tax" means either the tax payable by the purchaser
155 of a commodity or service subject to tax, or the aggregate amount of taxes due
156 from the vendor of such commodities or services during the period for which he
157 or she is required to report his or her collections, as the context may require;

158 [(13)] **(17)** "Telecommunications service", for the purpose of this chapter,
159 the transmission of information by wire, radio, optical cable, coaxial cable,
160 electronic impulses, or other similar means. As used in this definition,
161 "information" means knowledge or intelligence represented by any form of
162 writing, signs, signals, pictures, sounds, or any other
163 symbols. Telecommunications service does not include the following if such
164 services are separately stated on the customer's bill or on records of the seller
165 maintained in the ordinary course of business:

166 (a) Access to the Internet, access to interactive computer services or

167 electronic publishing services, except the amount paid for the telecommunications
168 service used to provide such access;

169 (b) Answering services and one-way paging services;

170 (c) Private mobile radio services which are not two-way commercial mobile
171 radio services such as wireless telephone, personal communications services or
172 enhanced specialized mobile radio services as defined pursuant to federal law;
173 [or]

174 (d) Cable or satellite television or music services; [and

175 (14) "Product which is intended to be sold ultimately for final use or
176 consumption" means tangible personal property, or any service that is subject to
177 state or local sales or use taxes, or any tax that is substantially equivalent
178 thereto, in this state or any other state.] or

179 (e) **Purchases of tangible personal property made by duly**
180 **licensed physicians, dentists, optometrists, and veterinarians and used**
181 **in the practice of their professions;**

182 (18) **"Sales price", applies to the measure subject to sales tax and**
183 **means the total amount of consideration, including cash, credit,**
184 **property, and services, for which personal property or services are**
185 **sold, leased, or rented, valued in money, whether received in money or**
186 **otherwise, without any deduction for the following:**

187 (a) **The seller's cost of the property sold;**

188 (b) **The cost of materials used, labor or service cost, interest,**
189 **losses, all costs of transportation to the seller, all taxes imposed on the**
190 **seller, and any other expense of the seller;**

191 (c) **Charges by the seller for any services necessary to complete**
192 **the sale, other than delivery and installation charges;**

193 (d) **Delivery charges;**

194 (e) **Installation charges;**

195 (f) **The value of exempt personal property given to the purchaser**
196 **where taxable and exempt personal property have been bundled**
197 **together and sold by the seller as a single product or piece of**
198 **merchandise; and**

199 (g) **Credit for any trade-in, as determined by state law. "Sales**
200 **price" shall not include:**

201 a. **Discounts, including cash, term, or coupons that are not**
202 **reimbursed by a third party that are allowed by a seller and taken by**
203 **a purchaser on a sale;**

204 **b. Interest, financing, and carrying charges from credit extended**
205 **on the sale of personal property or services, if the amount is separately**
206 **stated on the invoice, bill of sale or similar document given to the**
207 **purchaser; and**

208 **c. Any taxes legally imposed directly on the consumer that are**
209 **separately stated on the invoice, bill of sale or similar document given**
210 **to the purchaser.**

211 2. For purposes of the taxes imposed under sections 144.010 to 144.525,
212 and any other provisions of law pertaining to sales or use taxes which incorporate
213 the provisions of sections 144.010 to 144.525 by reference, the term
214 "manufactured homes" shall have the same meaning given it in section 700.010,
215 RSMo.

216 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales
217 Tax Law".

144.014. 1. Notwithstanding other provisions of law to the contrary,
2 beginning October 1, 1997, the tax levied and imposed pursuant to sections
3 144.010 to 144.525 and sections 144.600 to 144.746 on all retail sales of food shall
4 be at the rate of one percent. The revenue derived from the one percent rate
5 pursuant to this section shall be deposited by the state treasurer in the school
6 district trust fund and shall be distributed as provided in section 144.701.

7 2. For the purposes of this section, the term "food" shall include only
8 [those products and types of food for which food stamps may be redeemed
9 pursuant to the provisions of the Federal Food Stamp Program as contained in
10 7 U.S.C. Section 2012, as that section now reads or as it may be amended
11 hereafter, and shall include food dispensed by or through vending machines]
12 **food and food ingredients; food sold through vending machines; and**
13 **prepared food sold in an unheated state by weight or volume as a**
14 **single item without eating utensils, food sold by a seller whose proper**
15 **primary NAICS classification is manufacturing in sector 311 and bakery**
16 **items, including bread, rolls, buns, biscuits, bagels, croissants, pastries,**
17 **donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies, and**
18 **tortillas. For purposes of this section, the term "food and food**
19 **ingredients" means substances, whether in liquid, concentrated, solid,**
20 **frozen, dried, or dehydrated form, that are sold for ingestion or**
21 **chewing by humans and are consumed for their taste or nutritional**
22 **value. "Food and food ingredients" does not include alcoholic**

23 beverages, tobacco, or dietary supplements. For purposes of this
24 section, the term "food sold through vending machines" means food
25 dispensed from a machine or other mechanical device that accepts
26 payment. "Prepared food" means food sold in a heated state or heated
27 by the seller; two or more food ingredients mixed or combined by the
28 seller for sale as a single item; or food sold with eating utensils
29 provided by the seller, including plates, knives, forks, spoons, glasses,
30 cups, napkins, or straws. A plate does not include a container or
31 packaging used to transport the food. "Prepared food" does not include
32 food that is only cut, repackaged, or pasteurized by the seller, and eggs,
33 fish, meat, poultry, and foods containing these raw animal foods
34 requiring cooking by the consumer as recommended by the Food and
35 Drug Administration in chapter 3, part 401.11 of its Food Code so as to
36 prevent food borne illnesses. "Alcoholic beverages" means beverages
37 that are suitable for human consumption and contain one-half of one
38 percent or more of alcohol by volume. "Dietary supplement" means any
39 product, other than tobacco, intended to supplement the diet that
40 contains one or more of the following dietary ingredients: a vitamin; a
41 mineral; an herb or other botanical; an amino acid; a dietary substance
42 for use by humans to supplement the diet by increasing the total
43 dietary intake; or a concentrate, metabolite, constituent, extract, or
44 combination of any ingredient described above; and that is intended for
45 ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or
46 if not intended for ingestion in such a form, is not represented as a
47 conventional food and is not represented for use as a sole item of a
48 meal or of the diet; and that is required to be labeled as a dietary
49 supplement, identifiable by the supplemental facts box found on the
50 label and as required pursuant to 21 C.F.R. Section 101.36. "Tobacco"
51 means cigarettes, cigars, chewing or pipe tobacco, or any other item
52 that contains tobacco. For the purpose of this section, except for vending
53 machine sales, the term "food" shall not include food or drink sold by any
54 establishment where the gross receipts derived from the sale of food prepared by
55 such establishment for immediate consumption on or off the premises of the
56 establishment constitutes more than eighty percent of the total gross receipts of
57 that establishment, regardless of whether such prepared food is consumed on the
58 premises of that establishment, including, but not limited to, sales of food by any
59 restaurant, fast food restaurant, delicatessen, eating house, or cafe.

60 3. Any person required to collect and remit the sales or use tax on food
61 pursuant to the provisions of this section shall be entitled to a refund from the
62 general revenue fund equal to three percent of all state and local sales and use
63 taxes collected by such person on or after October 1, 1997, and prior to September
64 30, 1998, and remitted by such person on or before the date when the same
65 becomes due in accordance with the provisions of sections 144.080, 144.081,
66 144.090 and 144.655, on the retail sale of food as defined in this section. This
67 refund shall be in addition to the amount allowed in section 144.140 and shall be
68 made without interest. Such refund shall be made only if such person files a
69 correctly completed claim for refund on or before September 30, 1999,
70 accompanied by such information as the director may require. The director of
71 revenue shall promulgate such rules and regulations pursuant to the provisions
72 of section 144.270 as are necessary to facilitate efficient administration of the
73 refund authorized in this section. For the purposes of this subsection, "local sales
74 taxes" shall mean any tax levied, assessed, or payable pursuant to the provisions
75 of the "local sales tax law" as defined in section 32.085, RSMo, "local use taxes"
76 shall mean any tax levied, assessed, or payable pursuant to the provisions of
77 sections 144.757 to 144.761, and "state sales and use taxes" shall mean any tax
78 levied pursuant to the provisions of sections 144.010 to 144.525 and sections
79 144.600 to 144.746.

144.030. 1. There is hereby specifically exempted from the provisions of
2 sections 144.010 to 144.525 and from the computation of the tax levied, assessed
3 or payable pursuant to sections 144.010 to 144.525 such retail sales as may be
4 made in commerce between this state and any other state of the United States,
5 or between this state and any foreign country, and any retail sale which the state
6 of Missouri is prohibited from taxing pursuant to the Constitution or laws of the
7 United States of America, and such retail sales of tangible personal property
8 which the general assembly of the state of Missouri is prohibited from taxing or
9 further taxing by the constitution of this state.

10 2. There are also specifically exempted from the provisions of the local
11 sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and
12 sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of
13 the tax levied, assessed or payable pursuant to the local sales tax law as defined
14 in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525
15 and 144.600 to 144.745:

16 (1) Motor fuel or special fuel subject to an excise tax of this state, unless

17 all or part of such excise tax is refunded pursuant to section 142.824, RSMo; or
18 upon the sale at retail of fuel to be consumed in manufacturing or creating gas,
19 power, steam, electrical current or in furnishing water to be sold ultimately at
20 retail; or feed for livestock or poultry; or grain to be converted into foodstuffs
21 which are to be sold ultimately in processed form at retail; or seed, limestone or
22 fertilizer which is to be used for seeding, liming or fertilizing crops which when
23 harvested will be sold at retail or will be fed to livestock or poultry to be sold
24 ultimately in processed form at retail; economic poisons registered pursuant to
25 the provisions of the Missouri pesticide registration law (sections 281.220 to
26 281.310, RSMo) which are to be used in connection with the growth or production
27 of crops, fruit trees or orchards applied before, during, or after planting, the crop
28 of which when harvested will be sold at retail or will be converted into foodstuffs
29 which are to be sold ultimately in processed form at retail;

30 (2) Materials, manufactured goods, machinery and parts which when used
31 in manufacturing, processing, compounding, mining, producing or fabricating
32 become a component part or ingredient of the new personal property resulting
33 from such manufacturing, processing, compounding, mining, producing or
34 fabricating and which new personal property is intended to be sold ultimately for
35 final use or consumption; and materials, including without limitation, gases and
36 manufactured goods, including without limitation, slagging materials and
37 firebrick, which are ultimately consumed in the manufacturing process by
38 blending, reacting or interacting with or by becoming, in whole or in part,
39 component parts or ingredients of steel products intended to be sold ultimately
40 for final use or consumption;

41 (3) Materials, replacement parts and equipment purchased for use directly
42 upon, and for the repair and maintenance or manufacture of, motor vehicles,
43 watercraft, railroad rolling stock or aircraft engaged as common carriers of
44 persons or property;

45 (4) Replacement machinery, equipment, and parts and the materials and
46 supplies solely required for the installation or construction of such replacement
47 machinery, equipment, and parts, used directly in manufacturing, mining,
48 fabricating or producing a product which is intended to be sold ultimately for
49 final use or consumption; and machinery and equipment, and the materials and
50 supplies required solely for the operation, installation or construction of such
51 machinery and equipment, purchased and used to establish new, or to replace or
52 expand existing, material recovery processing plants in this state. For the

53 purposes of this subdivision, a "material recovery processing plant" means a
54 facility that has as its primary purpose the recovery of materials into a useable
55 product or a different form which is used in producing a new product and shall
56 include a facility or equipment which are used exclusively for the collection of
57 recovered materials for delivery to a material recovery processing plant but shall
58 not include motor vehicles used on highways. For purposes of this section, the
59 terms "motor vehicle" and "highway" shall have the same meaning pursuant to
60 section 301.010, RSMo. Material recovery is not the reuse of materials within a
61 manufacturing process or the use of a product previously recovered. The material
62 recovery processing plant shall qualify under the provisions of this section
63 regardless of ownership of the material being recovered;

64 (5) Machinery and equipment, and parts and the materials and supplies
65 solely required for the installation or construction of such machinery and
66 equipment, purchased and used to establish new or to expand existing
67 manufacturing, mining or fabricating plants in the state if such machinery and
68 equipment is used directly in manufacturing, mining or fabricating a product
69 which is intended to be sold ultimately for final use or consumption;

70 (6) Tangible personal property which is used exclusively in the
71 manufacturing, processing, modification or assembling of products sold to the
72 United States government or to any agency of the United States government;

73 (7) Animals or poultry used for breeding or feeding purposes;

74 (8) Newsprint, ink, computers, photosensitive paper and film, toner,
75 printing plates and other machinery, equipment, replacement parts and supplies
76 used in producing newspapers published for dissemination of news to the general
77 public;

78 (9) The rentals of films, records or any type of sound or picture
79 transcriptions for public commercial display;

80 (10) Pumping machinery and equipment used to propel products delivered
81 by pipelines engaged as common carriers;

82 (11) Railroad rolling stock for use in transporting persons or property in
83 interstate commerce and motor vehicles licensed for a gross weight of twenty-four
84 thousand pounds or more or trailers used by common carriers, as defined in
85 section 390.020, RSMo, solely in the transportation of persons or property in
86 interstate commerce;

87 (12) Electrical energy used in the actual primary manufacture, processing,
88 compounding, mining or producing of a product, or electrical energy used in the

89 actual secondary processing or fabricating of the product, or a material recovery
90 processing plant as defined in subdivision (4) of this subsection, in facilities
91 owned or leased by the taxpayer, if the total cost of electrical energy so used
92 exceeds ten percent of the total cost of production, either primary or secondary,
93 exclusive of the cost of electrical energy so used or if the raw materials used in
94 such processing contain at least twenty-five percent recovered materials as
95 defined in section 260.200, RSMo. For purposes of this subdivision, "processing"
96 means any mode of treatment, act or series of acts performed upon materials to
97 transform and reduce them to a different state or thing, including treatment
98 necessary to maintain or preserve such processing by the producer at the
99 production facility;

100 (13) Anodes which are used or consumed in manufacturing, processing,
101 compounding, mining, producing or fabricating and which have a useful life of
102 less than one year;

103 (14) Machinery, equipment, appliances and devices purchased or leased
104 and used solely for the purpose of preventing, abating or monitoring air pollution,
105 and materials and supplies solely required for the installation, construction or
106 reconstruction of such machinery, equipment, appliances and devices, and so
107 certified as such by the director of the department of natural resources, except
108 that any action by the director pursuant to this subdivision may be appealed to
109 the air conservation commission which may uphold or reverse such action;

110 (15) Machinery, equipment, appliances and devices purchased or leased
111 and used solely for the purpose of preventing, abating or monitoring water
112 pollution, and materials and supplies solely required for the installation,
113 construction or reconstruction of such machinery, equipment, appliances and
114 devices, and so certified as such by the director of the department of natural
115 resources, except that any action by the director pursuant to this subdivision may
116 be appealed to the Missouri clean water commission which may uphold or reverse
117 such action;

118 (16) Tangible personal property purchased by a rural water district;

119 (17) All amounts paid or charged for admission or participation or other
120 fees paid by or other charges to individuals in or for any place of amusement,
121 entertainment or recreation, games or athletic events, including museums, fairs,
122 zoos and planetariums, owned or operated by a municipality or other political
123 subdivision where all the proceeds derived therefrom benefit the municipality or
124 other political subdivision and do not inure to any private person, firm, or

125 corporation;

126 (18) All sales of insulin and [prosthetic or] orthopedic devices as defined
127 on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of
128 the Social Security Act of 1965, including the items specified in Section
129 1862(a)(12) of that act, and also specifically including hearing aids and hearing
130 aid supplies and all sales of drugs which may be legally dispensed by a licensed
131 pharmacist only upon a lawful prescription of a practitioner licensed to
132 administer those items, including samples and materials used to manufacture
133 samples which may be dispensed by a practitioner authorized to dispense such
134 samples and all sales of medical oxygen, home respiratory equipment and
135 accessories, hospital beds and accessories and ambulatory aids, all sales of
136 manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille
137 equipment and, if purchased by or on behalf of a person with one or more
138 physical or mental disabilities to enable them to function more independently, all
139 sales of scooters, reading machines, electronic print enlargers and magnifiers,
140 electronic alternative and augmentative communication devices, and items used
141 solely to modify motor vehicles to permit the use of such motor vehicles by
142 individuals with disabilities or sales of over-the-counter or nonprescription drugs,
143 **except grooming or hygiene products**, to individuals with disabilities. **For**
144 **purposes of this section, "prosthetic device" means a replacement,**
145 **corrective, or supportive device including repair and replacement**
146 **parts for same worn on or in the body to: artificially replace a missing**
147 **portion of the body; prevent or correct physical deformity or**
148 **malfunction; or support a weak or deformed portion of the**
149 **body. "Prosthetic device" does not include corrective eyeglasses or**
150 **contact lenses. For purposes of this section, "drug" means a compound,**
151 **substance or preparation, and any component of a compound,**
152 **substance or preparation, other than food and food ingredients, dietary**
153 **supplements, or alcoholic beverages: recognized in the official United**
154 **States Pharmacopoeia, official Homeopathic Pharmacopoeia of the**
155 **United States, or official National Formulary, and supplement to any**
156 **of them; or intended for use in the diagnosis, cure, mitigation,**
157 **treatment, or prevention of disease; or intended to affect the structure**
158 **or any function of the body. For purposes of this section, "prescription"**
159 **means an order, formula, or recipe issued in any form of oral, written,**
160 **electronic, or other means of transmission by a duly licensed**

161 practitioner authorized by the laws of this state. For purposes of this
162 section, "over-the-counter-drug" means a drug that contains a label that
163 identifies the product as a drug as required by 21 C.F.R. Section
164 201.66. The over-the-counter-drug label includes: a drug facts panel; or
165 a statement of the active ingredients with a list of those ingredients
166 contained in the compound, substance, or preparation. Over-the-
167 counter-drug does not include grooming and hygiene
168 products. "Grooming and hygiene products" are soaps and cleaning
169 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun
170 tan lotions and screens, regardless of whether the items meet the
171 definition of over-the-counter-drugs;

172 (19) All sales made by or to religious and charitable organizations and
173 institutions in their religious, charitable or educational functions and activities
174 and all sales made by or to all elementary and secondary schools operated at
175 public expense in their educational functions and activities;

176 (20) All sales of aircraft to common carriers for storage or for use in
177 interstate commerce and all sales made by or to not-for-profit civic, social, service
178 or fraternal organizations, including fraternal organizations which have been
179 declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the
180 1986 Internal Revenue Code, as amended, in their civic or charitable functions
181 and activities and all sales made to eleemosynary and penal institutions and
182 industries of the state, and all sales made to any private not-for-profit institution
183 of higher education not otherwise excluded pursuant to subdivision (19) of this
184 subsection or any institution of higher education supported by public funds, and
185 all sales made to a state relief agency in the exercise of relief functions and
186 activities;

187 (21) All ticket sales made by benevolent, scientific and educational
188 associations which are formed to foster, encourage, and promote progress and
189 improvement in the science of agriculture and in the raising and breeding of
190 animals, and by nonprofit summer theater organizations if such organizations are
191 exempt from federal tax pursuant to the provisions of the Internal Revenue Code
192 and all admission charges and entry fees to the Missouri state fair or any fair
193 conducted by a county agricultural and mechanical society organized and
194 operated pursuant to sections 262.290 to 262.530, RSMo;

195 (22) All sales made to any private not-for-profit elementary or secondary
196 school, all sales of feed additives, medications or vaccines administered to

197 livestock or poultry in the production of food or fiber, all sales of pesticides used
198 in the production of crops, livestock or poultry for food or fiber, all sales of
199 bedding used in the production of livestock or poultry for food or fiber, all sales
200 of propane or natural gas, electricity or diesel fuel used exclusively for drying
201 agricultural crops, natural gas used in the primary manufacture or processing of
202 fuel ethanol as defined in section 142.028, RSMo, natural gas, propane, and
203 electricity used by an eligible new generation cooperative or an eligible new
204 generation processing entity as defined in section 348.432, RSMo, and all sales
205 of farm machinery and equipment, other than airplanes, motor vehicles and
206 trailers. As used in this subdivision, the term "feed additives" means tangible
207 personal property which, when mixed with feed for livestock or poultry, is to be
208 used in the feeding of livestock or poultry. As used in this subdivision, the term
209 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and
210 other assorted pesticide carriers used to improve or enhance the effect of a
211 pesticide and the foam used to mark the application of pesticides and herbicides
212 for the production of crops, livestock or poultry. As used in this subdivision, the
213 term "farm machinery and equipment" means new or used farm tractors and such
214 other new or used farm machinery and equipment and repair or replacement
215 parts thereon, and supplies and lubricants used exclusively, solely, and directly
216 for producing crops, raising and feeding livestock, fish, poultry, pheasants,
217 chukar, quail, or for producing milk for ultimate sale at retail, including field
218 drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which
219 is:

- 220 (a) Used exclusively for agricultural purposes;
- 221 (b) Used on land owned or leased for the purpose of producing farm
222 products; and
- 223 (c) Used directly in producing farm products to be sold ultimately in
224 processed form or otherwise at retail or in producing farm products to be fed to
225 livestock or poultry to be sold ultimately in processed form at retail;
- 226 (23) Except as otherwise provided in section 144.032, all sales of metered
227 water service, electricity, electrical current, natural, artificial or propane gas,
228 wood, coal or home heating oil for domestic use and in any city not within a
229 county, all sales of metered or unmetered water service for domestic use;
- 230 (a) "Domestic use" means that portion of metered water service,
231 electricity, electrical current, natural, artificial or propane gas, wood, coal or
232 home heating oil, and in any city not within a county, metered or unmetered

233 water service, which an individual occupant of a residential premises uses for
234 nonbusiness, noncommercial or nonindustrial purposes. Utility service through
235 a single or master meter for residential apartments or condominiums, including
236 service for common areas and facilities and vacant units, shall be deemed to be
237 for domestic use. Each seller shall establish and maintain a system whereby
238 individual purchases are determined as exempt or nonexempt;

239 (b) Regulated utility sellers shall determine whether individual purchases
240 are exempt or nonexempt based upon the seller's utility service rate
241 classifications as contained in tariffs on file with and approved by the Missouri
242 public service commission. Sales and purchases made pursuant to the rate
243 classification "residential" and sales to and purchases made by or on behalf of the
244 occupants of residential apartments or condominiums through a single or master
245 meter, including service for common areas and facilities and vacant units, shall
246 be considered as sales made for domestic use and such sales shall be exempt from
247 sales tax. Sellers shall charge sales tax upon the entire amount of purchases
248 classified as nondomestic use. The seller's utility service rate classification and
249 the provision of service thereunder shall be conclusive as to whether or not the
250 utility must charge sales tax;

251 (c) Each person making domestic use purchases of services or property
252 and who uses any portion of the services or property so purchased for a
253 nondomestic use shall, by the fifteenth day of the fourth month following the year
254 of purchase, and without assessment, notice or demand, file a return and pay
255 sales tax on that portion of nondomestic purchases. Each person making
256 nondomestic purchases of services or property and who uses any portion of the
257 services or property so purchased for domestic use, and each person making
258 domestic purchases on behalf of occupants of residential apartments or
259 condominiums through a single or master meter, including service for common
260 areas and facilities and vacant units, under a nonresidential utility service rate
261 classification may, between the first day of the first month and the fifteenth day
262 of the fourth month following the year of purchase, apply for credit or refund to
263 the director of revenue and the director shall give credit or make refund for taxes
264 paid on the domestic use portion of the purchase. The person making such
265 purchases on behalf of occupants of residential apartments or condominiums shall
266 have standing to apply to the director of revenue for such credit or refund;

267 (24) All sales of handicraft items made by the seller or the seller's spouse
268 if the seller or the seller's spouse is at least sixty-five years of age, and if the

269 total gross proceeds from such sales do not constitute a majority of the annual
270 gross income of the seller;

271 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041,
272 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United
273 States Code. The director of revenue shall promulgate rules pursuant to chapter
274 536, RSMo, to eliminate all state and local sales taxes on such excise taxes;

275 (26) Sales of fuel consumed or used in the operation of ships, barges, or
276 waterborne vessels which are used primarily in or for the transportation of
277 property or cargo, or the conveyance of persons for hire, on navigable rivers
278 bordering on or located in part in this state, if such fuel is delivered by the seller
279 to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such
280 river;

281 (27) All sales made to an interstate compact agency created pursuant to
282 sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the
283 exercise of the functions and activities of such agency as provided pursuant to the
284 compact;

285 (28) Computers, computer software and computer security systems
286 purchased for use by architectural or engineering firms headquartered in this
287 state. For the purposes of this subdivision, "headquartered in this state" means
288 the office for the administrative management of at least four integrated facilities
289 operated by the taxpayer is located in the state of Missouri;

290 (29) All livestock sales when either the seller is engaged in the growing,
291 producing or feeding of such livestock, or the seller is engaged in the business of
292 buying and selling, bartering or leasing of such livestock;

293 (30) All sales of barges which are to be used primarily in the
294 transportation of property or cargo on interstate waterways;

295 (31) Electrical energy or gas, whether natural, artificial or propane, water,
296 or other utilities which are ultimately consumed in connection with the
297 manufacturing of cellular glass products or in any material recovery processing
298 plant as defined in subdivision (4) of subsection 2 of this section;

299 (32) Notwithstanding other provisions of law to the contrary, all sales of
300 pesticides or herbicides used in the production of crops, aquaculture, livestock or
301 poultry;

302 (33) Tangible personal property purchased for use or consumption directly
303 or exclusively in the research and development of prescription pharmaceuticals
304 consumed by humans or animals;

305 (34) All sales of grain bins for storage of grain for resale;

306 (35) All sales of feed which are developed for and used in the feeding of
307 pets owned by a commercial breeder when such sales are made to a commercial
308 breeder, as defined in section 273.325, RSMo, and licensed pursuant to sections
309 273.325 to 273.357, RSMo;

310 (36) All purchases by a contractor on behalf of an entity located in
311 another state, provided that the entity is authorized to issue a certificate of
312 exemption for purchases to a contractor under the provisions of that state's
313 laws. For purposes of this subdivision, the term "certificate of exemption" shall
314 mean any document evidencing that the entity is exempt from sales and use taxes
315 on purchases pursuant to the laws of the state in which the entity is
316 located. Any contractor making purchases on behalf of such entity shall maintain
317 a copy of the entity's exemption certificate as evidence of the exemption. If the
318 exemption certificate issued by the exempt entity to the contractor is later
319 determined by the director of revenue to be invalid for any reason and the
320 contractor has accepted the certificate in good faith, neither the contractor or the
321 exempt entity shall be liable for the payment of any taxes, interest and penalty
322 due as the result of use of the invalid exemption certificate. Materials shall be
323 exempt from all state and local sales and use taxes when purchased by a
324 contractor for the purpose of fabricating tangible personal property which is used
325 in fulfilling a contract for the purpose of constructing, repairing or remodeling
326 facilities for the following:

327 (a) An exempt entity located in this state, if the entity is one of those
328 entities able to issue project exemption certificates in accordance with the
329 provisions of section 144.062; or

330 (b) An exempt entity located outside the state if the exempt entity is
331 authorized to issue an exemption certificate to contractors in accordance with the
332 provisions of that state's law and the applicable provisions of this section;

333 (37) Tangible personal property purchased for use or consumption directly
334 or exclusively in research or experimentation activities performed by life science
335 companies and so certified as such by the director of the department of economic
336 development or the director's designees; except that, the total amount of
337 exemptions certified pursuant to this section shall not exceed one million three
338 hundred thousand dollars in state and local taxes per fiscal year. For purposes
339 of this subdivision, the term "life science companies" means companies whose
340 primary research activities are in agriculture, pharmaceuticals, biomedical or

341 food ingredients, and whose North American Industry Classification System
342 (NAICS) Codes fall under industry 541710 (biotech research or development
343 laboratories), 621511 (medical laboratories) or 541940 (veterinary services). The
344 exemption provided by this subdivision shall expire on June 30, 2003;

345 (38) All sales or other transfers of tangible personal property to a lessor
346 who leases the property under a lease of one year or longer executed or in effect
347 at the time of the sale or other transfer to an interstate compact agency created
348 pursuant to sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100,
349 RSMo; and

350 (39) Sales of tickets to any collegiate athletic championship event that is
351 held in a facility owned or operated by a governmental authority or commission,
352 a quasi-governmental agency, a state university or college or by the state or any
353 political subdivision thereof, including a municipality, and that is played on a
354 neutral site and may reasonably be played at a site located outside the state of
355 Missouri. For purposes of this subdivision, "neutral site" means any site that is
356 not located on the campus of a conference member institution participating in the
357 event.

144.100. 1. Every person making any taxable sales of property or service,
2 except transactions provided for in sections 144.070 and 144.440, individually or
3 by duly authorized officer or agent, shall make and file a written return with the
4 director of revenue in such manner as he may prescribe.

5 2. The returns shall be on blanks designed and furnished by the director
6 of the department of revenue and shall be filed at the times provided in sections
7 144.080 and 144.090. The returns shall show the amount of gross receipts from
8 sales of taxable property and services by the person and the amount of tax due
9 thereon by that person during and for the period covered by the return. With
10 each return, the person shall remit to the director of revenue the full amount of
11 the tax due.

12 3. In case of charge and time sales the gross receipts thereof shall be
13 included as sales in the returns as and when payments are received by the
14 person, without any deduction therefrom whatsoever.

15 4. If an error or omission is discovered in a return or a change be
16 necessary to show the true facts, the error may be corrected, the omission
17 supplied, or the change made in the return next filed with the director for the
18 filing period immediately following the filing period in which the error was made
19 or the omission occurred, as prescribed by law, except that no refund under this

chapter shall be allowed for any amount of tax paid by a seller which is based upon charges incident to credit card discounts. Any other omission or error must be corrected by filing an amended return for the erroneously reported period if the amount of tax is less than that originally reported, or an additional return if the amount of tax is greater than that originally reported. An additional return shall be deemed filed on the date the envelope in which it is mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope containing the payment is postmarked or the date the payment is received by the director, whichever is earlier. If a refund or credit results from the filing of an amended return, no refund or credit shall be allowed unless an application for refund or credit is properly completed and submitted to the director pursuant to section 144.190.

5. The amount of gross receipts from sales and the amount of tax due returned by the person, as well as all matters contained in the return, is subject to review and revision in the manner herein provided for the correction of the returns.

6. The director of revenue may prescribe any seller to file and remit sales tax electronically.

144.625. To secure the payment of the tax, interest and penalties, which may become due from a vendor as provided in sections 144.600 to 144.745, the director of revenue may, where necessary to secure the payment of the tax, interest, and penalties require [all vendors] a **vendor** to file a bond or a letter of credit in an amount to be determined by the director, under the same requirements as provided in section 144.087.

144.655. 1. Every vendor, on or before the last day of the month following each calendar quarterly period of three months, shall file with the director of revenue a return of all taxes collected for the preceding quarter in the form prescribed by the director of revenue, showing the total sales price of the tangible personal property sold by the vendor, the storage, use or consumption of which is subject to the tax levied by this law, and other information the director of revenue deems necessary. The return shall be accompanied by a remittance of the amount of the tax required to be collected by the vendor during the period covered by the return. Returns shall be signed by the vendor or the vendor's authorized agent. The director of revenue may promulgate rules or regulations changing the filing and payment requirements of vendors, but shall not require

12 any vendor to file and pay more frequently than required in this section.

13 2. Where the aggregate amount of tax required to be collected by a vendor
14 is in excess of two hundred and fifty dollars for either the first or second month
15 of a calendar quarter, the vendor shall pay such aggregate amount for such
16 months to the director of revenue by the twentieth day of the succeeding
17 month. The amount so paid shall be allowed as a credit against the liability
18 shown on the vendor's quarterly return required by this section.

19 3. Where the aggregate amount of tax required to be collected by a vendor
20 is less than forty-five dollars in a calendar quarter, the director of revenue shall
21 by regulation permit the vendor to file a return for a calendar year. The return
22 shall be filed and the taxes paid on or before January thirty-first of the
23 succeeding year.

24 4. Except as provided in subsection 5 of this section, every person
25 purchasing tangible personal property, the storage, use or consumption of which
26 is subject to the tax levied by sections 144.600 to 144.748, who has not paid the
27 tax due to a vendor registered in accordance with the provisions of section
28 144.650, shall file with the director of revenue a return for the preceding
29 reporting period in the form and manner that the director of revenue prescribes,
30 showing the total sales price of the tangible property purchased during the
31 preceding reporting period and any other information that the director of revenue
32 deems necessary for the proper administration of sections 144.600 to
33 144.748. The return shall be accompanied by a remittance of the amount of the
34 tax required by sections 144.600 to 144.748 to be paid by the person. Returns
35 shall be signed by the person liable for the tax or such person's duly authorized
36 agent. For purposes of this subsection, the reporting period shall be determined
37 by the director of revenue and may be a calendar quarter or a calendar
38 year. Annual returns and payments required by the director pursuant to this
39 subsection shall be due on or before April fifteenth of the year for the preceding
40 calendar year and quarterly returns and payments shall be due on or before the
41 last day of the month following each calendar period of three months. Upon the
42 taxpayer's request, the director may allow the filing of such returns and
43 payments on a monthly basis. If a taxpayer elects to file a monthly return and
44 payment, such return and payment shall be due on or before the twentieth day
45 of the succeeding month.

46 5. [Any person purchasing tangible personal property subject to the taxes
47 imposed by sections 144.600 to 144.748 shall not be required to file a use tax

48 return with the director of revenue if such purchases on which such taxes were
49 not paid do not exceed in the aggregate two thousand dollars in any calendar
50 year.

51 6. Nothing in subsection 5 of this section shall relieve a vendor of liability
52 to collect the tax imposed pursuant to sections 144.600 to 144.748 on the total
53 gross receipts of all sales of tangible personal property used, stored or consumed
54 in this state and to remit all taxes collected to the director of revenue in
55 accordance with the provisions of this section nor shall it relieve a purchaser
56 from paying such taxes to a vendor registered in accordance with the provisions
57 of section 144.650] **Any out-of-state seller, which is not legally required**
58 **to register for use tax in this state, but chooses to collect and remit use**
59 **tax under sections 144.600 to 144.761, shall file a return for a calendar**
60 **year. The return shall be filed and the taxes paid on or before January**
61 **thirty-first of the succeeding year. In the event that any out of state**
62 **seller, which is not legally required to register for use tax in this state,**
63 **but chooses to collect and remit use tax under sections 144.600 to**
64 **144.761, has accumulated state and local use tax funds in the amount**
65 **equal to one thousand dollars or more, that vendor shall file a return**
66 **and remit the amount due for the month in which the accumulated**
67 **state and local funds equal to one thousand dollars.**

68 6. The director of revenue may prescribe any seller to file and
69 remit use tax electronically.

144.805. 1. In addition to the exemptions granted pursuant to the
2 provisions of section 144.030, there shall also be specifically exempted from the
3 provisions of sections 144.010 to 144.525, sections 144.600 to 144.748, and section
4 238.235, RSMo, and the provisions of any local sales tax law, as defined in section
5 32.085, RSMo, and from the computation of the tax levied, assessed or payable
6 pursuant to sections 144.010 to 144.525, sections 144.600 to 144.748, and section
7 238.235, RSMo, and the provisions of any local sales tax law, as defined in section
8 32.085, RSMo, all sales of aviation jet fuel in a given calendar year to common
9 carriers engaged in the interstate air transportation of passengers and cargo, and
10 the storage, use and consumption of such aviation jet fuel by such common
11 carriers, if such common carrier has first paid to the state of Missouri, in
12 accordance with the provisions of this chapter, state sales and use taxes pursuant
13 to the foregoing provisions and applicable to the purchase, storage, use or
14 consumption of such aviation jet fuel in a maximum and aggregate amount of one

15 million five hundred thousand dollars of state sales and use taxes in such
16 calendar year.

17 2. To qualify for the exemption prescribed in subsection 1 of this section,
18 the common carrier shall furnish to the seller a certificate in writing to the effect
19 that an exemption pursuant to this section is applicable to the aviation jet fuel
20 so purchased, stored, used and consumed. The director of revenue shall permit
21 any such common carrier to enter into a direct-pay agreement with the
22 department of revenue, pursuant to which such common carrier may pay directly
23 to the department of revenue any applicable sales and use taxes on such aviation
24 jet fuel up to the maximum aggregate amount of one million five hundred
25 thousand dollars in each calendar year. The director of revenue shall adopt
26 appropriate rules and regulations to implement the provisions of this section, and
27 to permit appropriate claims for refunds of any excess sales and use taxes
28 collected in calendar year 1993 or any subsequent year with respect to any such
29 common carrier and aviation jet fuel.

30 3. The provisions of this section shall apply to all purchases and
31 deliveries of aviation jet fuel from and after May 10, 1993.

32 4. All sales and use tax revenues upon aviation jet fuel received pursuant
33 to this chapter, less the amounts specifically designated pursuant to the
34 constitution or pursuant to section 144.701 for other purposes, shall be deposited
35 to the credit of the aviation trust fund established pursuant to section 305.230,
36 RSMo; provided however, the amount of such state sales and use tax revenues
37 deposited to the credit of such aviation trust fund shall not exceed six million
38 dollars in each calendar year.

39 5. The provisions of this section and section 144.807 shall expire on
40 December 31, 2013.

221.407. 1. The commission of any regional jail district may impose, by
2 order, a sales tax in the amount of one-eighth of one percent, one-fourth of one
3 percent, three-eighths of one percent, or one-half of one percent on all retail sales
4 made in such region which are subject to taxation pursuant to the provisions of
5 sections 144.010 to 144.525, RSMo, for the purpose of providing jail services and
6 court facilities and equipment for such region. The tax authorized by this section
7 shall be in addition to any and all other sales taxes allowed by law, except that
8 no order imposing a sales tax pursuant to this section shall be effective unless
9 the commission submits to the voters of the district, on any election date
10 authorized in chapter 115, RSMo, a proposal to authorize the commission to

11 impose a tax.

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

14 Shall the regional jail district of (counties' names) impose
15 a region-wide sales tax of (insert amount) for the purpose of providing
16 jail services and court facilities and equipment for the region?

17 ☐ YES ☐ NO

18 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
19 are opposed to the question, place an "X" in the box opposite "No". If a majority
20 of the votes cast on the proposal by the qualified voters of the district voting
21 thereon are in favor of the proposal, then the order and any amendment to such
22 order shall be in effect on the first day of the second **calendar** quarter
23 [immediately following the election approving the proposal] **after the director**
24 **of revenue receives notification of adoption of the local sales tax.** If the
25 proposal receives less than the required majority, the commission shall have no
26 power to impose the sales tax authorized pursuant to this section unless and
27 until the commission shall again have submitted another proposal to authorize
28 the commission to impose the sales tax authorized by this section and such
29 proposal is approved by the required majority of the qualified voters of the
30 district voting on such proposal; however, in no event shall a proposal pursuant
31 to this section be submitted to the voters sooner than twelve months from the
32 date of the last submission of a proposal pursuant to this section.

33 3. All revenue received by a district from the tax authorized pursuant to
34 this section shall be deposited in a special trust fund and shall be used solely for
35 providing jail services and court facilities and equipment for such district for so
36 long as the tax shall remain in effect.

37 4. Once the tax authorized by this section is abolished or terminated by
38 any means, all funds remaining in the special trust fund shall be used solely for
39 providing jail services and court facilities and equipment for the district. Any
40 funds in such special trust fund which are not needed for current expenditures
41 may be invested by the commission in accordance with applicable laws relating
42 to the investment of other county funds.

43 5. All sales taxes collected by the director of revenue pursuant to this
44 section on behalf of any district, less one percent for cost of collection which shall
45 be deposited in the state's general revenue fund after payment of premiums for
46 surety bonds as provided in section 32.087, RSMo, shall be deposited in a special

47 trust fund, which is hereby created, to be known as the "Regional Jail District
48 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust
49 fund shall not be deemed to be state funds and shall not be commingled with any
50 funds of the state. The director of revenue shall keep accurate records of the
51 amount of money in the trust fund which was collected in each district imposing
52 a sales tax pursuant to this section, and the records shall be open to the
53 inspection of officers of each member county and the public. Not later than the
54 tenth day of each month the director of revenue shall distribute all moneys
55 deposited in the trust fund during the preceding month to the district which
56 levied the tax. Such funds shall be deposited with the treasurer of each such
57 district, and all expenditures of funds arising from the regional jail district sales
58 tax trust fund shall be paid pursuant to an appropriation adopted by the
59 commission and shall be approved by the commission. Expenditures may be
60 made from the fund for any function authorized in the order adopted by the
61 commission submitting the regional jail district tax to the voters.

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

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

78 8. The provisions of this section shall expire September 30, 2015.

238.235. 1. (1) Any transportation development district may by
2 resolution impose a transportation development district sales tax on all retail
3 sales made in such transportation development district which are subject to
4 taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, except

5 such transportation development district sales tax shall not apply to the sale or
6 use of motor vehicles, trailers, boats or outboard motors [nor to all sales of
7 electricity or electrical current, water and gas, natural or artificial, nor to sales
8 of service to telephone subscribers, either local or long distance]. Such
9 transportation development district sales tax may be imposed for any
10 transportation development purpose designated by the transportation
11 development district in its ballot of submission to its qualified voters, except that
12 no resolution enacted pursuant to the authority granted by this section shall be
13 effective unless:

14 (a) The board of directors of the transportation development district
15 submits to the qualified voters of the transportation development district a
16 proposal to authorize the board of directors of the transportation development
17 district to impose or increase the levy of an existing tax pursuant to the
18 provisions of this section; or

19 (b) The voters approved the question certified by the petition filed
20 pursuant to subsection 5 of section 238.207.

21 (2) If the transportation district submits to the qualified voters of the
22 transportation development district a proposal to authorize the board of directors
23 of the transportation development district to impose or increase the levy of an
24 existing tax pursuant to the provisions of paragraph (a) of subdivision (1) of this
25 subsection, the ballot of submission shall contain, but need not be limited to, the
26 following language:

27 Shall the transportation development district of (transportation
28 development district's name) impose a transportation development district-wide
29 sales tax at the rate of (insert amount) for a period of (insert
30 number) years from the date on which such tax is first imposed for the purpose
31 of (insert transportation development purpose)?

32 ☐ YES ☐ NO

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

35 If a majority of the votes cast on the proposal by the qualified voters voting
36 thereon are in favor of the proposal, then the resolution and any amendments
37 thereto shall be in effect. If a majority of the votes cast by the qualified voters
38 voting are opposed to the proposal, then the board of directors of the
39 transportation development district shall have no power to impose the sales tax
40 authorized by this section unless and until the board of directors of the

41 transportation development district shall again have submitted another proposal
42 to authorize it to impose the sales tax pursuant to the provisions of this section
43 and such proposal is approved by a majority of the qualified voters voting
44 thereon.

45 (3) [The sales tax authorized by this section shall become effective on the
46 first day of the month following adoption of the tax by the qualified voters.

47 (4) In each transportation development district in which a sales tax has
48 been imposed in the manner provided by this section, every retailer shall add the
49 tax imposed by the transportation development district pursuant to this section
50 to the retailer's sale price, and when so added such tax shall constitute a part of
51 the price, shall be a debt of the purchaser to the retailer until paid, and shall be
52 recoverable at law in the same manner as the purchase price.

53 (5) In order to permit sellers required to collect and report the sales tax
54 authorized by this section to collect the amount required to be reported and
55 remitted, but not to change the requirements of reporting or remitting tax or to
56 serve as a levy of the tax, and in order to avoid fractions of pennies, the
57 transportation development district may establish appropriate brackets which
58 shall be used in the district imposing a tax pursuant to this section in lieu of
59 those brackets provided in section 144.285, RSMo.

60 (6)] All revenue received by a transportation development district from
61 the tax authorized by this section which has been designated for a certain
62 transportation development purpose shall be deposited in a special trust fund and
63 shall be used solely for such designated purpose. Upon the expiration of the
64 period of years approved by the qualified voters pursuant to subdivision (2) of
65 this subsection or if the tax authorized by this section is repealed pursuant to
66 subsection 6 of this section, all funds remaining in the special trust fund shall
67 continue to be used solely for such designated transportation development
68 purpose. Any funds in such special trust fund which are not needed for current
69 expenditures may be invested by the board of directors in accordance with
70 applicable laws relating to the investment of other transportation development
71 district funds.

72 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one
73 percent, up to a maximum of one percent on the receipts from the sale at retail
74 of all tangible personal property or taxable services at retail within the
75 transportation development district adopting such tax, if such property and
76 services are subject to taxation by the state of Missouri pursuant to the

77 provisions of sections 144.010 to 144.525, RSMo, except such transportation
78 development district sales tax shall not apply to the sale or use of motor vehicles,
79 trailers, boats or outboard motors nor to public utilities. Any transportation
80 development district sales tax imposed pursuant to this section shall be imposed
81 at a rate that shall be uniform throughout the district.

82 2. The resolution imposing the sales tax pursuant to this section shall
83 impose upon all sellers a tax for the privilege of engaging in the business of
84 selling tangible personal property or rendering taxable services at retail to the
85 extent and in the manner provided in sections 144.010 to 144.525, RSMo, and the
86 rules and regulations of the director of revenue issued pursuant thereto; except
87 that the rate of the tax shall be the rate imposed by the resolution as the sales
88 tax and the tax shall be reported and returned to and collected by the
89 transportation development district.

90 3. [On and after the effective date of any tax imposed pursuant to this
91 section, the transportation development district shall perform all functions
92 incident to the administration, collection, enforcement, and operation of the
93 tax. The tax imposed pursuant to this section shall be collected and reported
94 upon such forms and under such administrative rules and regulations as may be
95 prescribed by the transportation development district.

96 4. (1) All applicable provisions contained in sections 144.010 to 144.525,
97 RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo, and
98 section 32.057, RSMo, the uniform confidentiality provision, shall apply to the
99 collection of the tax imposed by this section, except as modified in this section.

100 (2) All exemptions granted to agencies of government, organizations,
101 persons and to the sale of certain articles and items of tangible personal property
102 and taxable services pursuant to the provisions of sections 144.010 to 144.525,
103 RSMo, are hereby made applicable to the imposition and collection of the tax
104 imposed by this section.

105 (3) The same sales tax permit, exemption certificate and retail certificate
106 required by sections 144.010 to 144.525, RSMo, for the administration and
107 collection of the state sales tax shall satisfy the requirements of this section, and
108 no additional permit or exemption certificate or retail certificate shall be
109 required; except that the transportation development district may prescribe a
110 form of exemption certificate for an exemption from the tax imposed by this
111 section.

112 (4) All discounts allowed the retailer pursuant to the provisions of the

113 state sales tax laws for the collection of and for payment of taxes pursuant to
114 such laws are hereby allowed and made applicable to any taxes collected
115 pursuant to the provisions of this section.

116 (5) The penalties provided in section 32.057, RSMo, and sections 144.010
117 to 144.525, RSMo, for violation of those sections are hereby made applicable to
118 violations of this section.

119 (6) For the purpose of a sales tax imposed by a resolution pursuant to this
120 section, all retail sales except retail sales of motor vehicles shall be deemed to be
121 consummated at the place of business of the retailer unless the tangible personal
122 property sold is delivered by the retailer or the retailer's agent to an out-of-state
123 destination or to a common carrier for delivery to an out-of-state destination. In
124 the event a retailer has more than one place of business in this state which
125 participates in the sale, the sale shall be deemed to be consummated at the place
126 of business of the retailer where the initial order for the tangible personal
127 property is taken, even though the order must be forwarded elsewhere for
128 acceptance, approval of credit, shipment or billing. A sale by a retailer's
129 employee shall be deemed to be consummated at the place of business from which
130 the employee works.

131 5.] All sales taxes collected by the transportation development district
132 shall be deposited by the transportation development district in a special fund to
133 be expended for the purposes authorized in this section. The transportation
134 development district shall keep accurate records of the amount of money which
135 was collected pursuant to this section, and the records shall be open to the
136 inspection of officers of each transportation development district and the general
137 public.

138 [6.] 4. (1) No transportation development district imposing a sales tax
139 pursuant to this section may repeal or amend such sales tax unless such repeal
140 or amendment will not impair the district's ability to repay any liabilities which
141 it has incurred, money which it has borrowed or revenue bonds, notes or other
142 obligations which it has issued or which have been issued by the commission or
143 any local transportation authority to finance any project or projects.

144 (2) Whenever the board of directors of any transportation development
145 district in which a transportation development sales tax has been imposed in the
146 manner provided by this section receives a petition, signed by ten percent of the
147 qualified voters calling for an election to repeal such transportation development
148 sales tax, the board of directors shall, if such repeal will not impair the district's

149 ability to repay any liabilities which it has incurred, money which it has
150 borrowed or revenue bonds, notes or other obligations which it has issued or
151 which have been issued by the commission or any local transportation authority
152 to finance any project or projects, submit to the qualified voters of such
153 transportation development district a proposal to repeal the transportation
154 development sales tax imposed pursuant to the provisions of this section. If a
155 majority of the votes cast on the proposal by the qualified voters voting thereon
156 are in favor of the proposal to repeal the transportation development sales tax,
157 then the resolution imposing the transportation development sales tax, along
158 with any amendments thereto, is repealed. If a majority of the votes cast by the
159 qualified voters voting thereon are opposed to the proposal to repeal the
160 transportation development sales tax, then the ordinance or resolution imposing
161 the transportation development sales tax, along with any amendments thereto,
162 shall remain in effect.

163 **5. After the effective date of any tax imposed under the**
164 **provisions of this section, the director of revenue shall perform all**
165 **functions incident to the administration, collection, enforcement, and**
166 **operation of the tax and the director of revenue shall collect in**
167 **addition to the sales tax for the state of Missouri the additional tax**
168 **authorized under the authority of this section. The tax imposed under**
169 **this section and the tax imposed under the sales tax law of the state of**
170 **Missouri shall be collected together and reported upon such forms and**
171 **under such administrative rules and regulations as may be prescribed**
172 **by the director of revenue.**

173 **6. All transportation development district sales taxes collected**
174 **by the director of revenue pursuant to this section 238.235 on behalf of**
175 **any transportation development district, less one percent for cost of**
176 **collection, which shall be deposited in the state's general revenue fund**
177 **after payment of premiums for surety bonds as provided in section**
178 **32.087, RSMo, shall be deposited with the state treasurer in a**
179 **transportation development district sales tax trust fund. The moneys**
180 **in such transportation development sales tax trust fund shall not be**
181 **deemed to be state funds and shall not be commingled with any funds**
182 **of the state. The director of revenue shall keep accurate records of the**
183 **amount of money in the trust fund which was collected in each**
184 **transportation development district imposing a transportation**

185 development district sales tax, and the records shall be open to the
186 inspection of officers of the district and to the public. Not later than
187 the tenth day of each month the director of revenue shall distribute all
188 moneys deposited in the trust fund during the preceding month by
189 distributing to the district treasurer, or such other officer as may be
190 designated by the transportation development district ordinance or
191 order, of each district imposing the tax authorized by this section
192 238.235, the sum due the district as certified by the director of revenue.

193 7. The director of revenue may authorize the state treasurer to
194 make refunds from the amounts in the trust fund and credited to any
195 transportation development district for erroneous payments and
196 overpayments made, and may redeem dishonored checks and drafts
197 deposited to the credit of such counties. If any county abolishes the
198 tax, the transportation development district shall notify the director of
199 revenue of the action at least ninety days prior to the effective date of
200 the repeal, and the director of revenue may order retention in the trust
201 fund, for a period of one year, of two percent of the amount collected
202 after receipt of such notice to cover possible refunds or overpayment
203 of the tax and to redeem dishonored checks and drafts deposited to the
204 credit of such accounts. After one year has elapsed after the effective
205 date of abolition of the tax in such transportation development district,
206 the director of revenue shall authorize the state treasurer to remit the
207 balance in the account to the transportation development district and
208 close the account of that county. The director of revenue shall notify
209 each transportation development district of each instance of any
210 amount refunded or any check redeemed from receipts due the district.

211 8. Except as provided in this section 238.235, all provisions of
212 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under
213 this section.

238.410. 1. Any county transit authority established pursuant to section
2 238.400 may impose a sales tax of up to one percent on all retail sales made in
3 such county which are subject to taxation under the provisions of sections 144.010
4 to 144.525, RSMo. The tax authorized by this section shall be in addition to any
5 and all other sales taxes allowed by law, except that no sales tax imposed under
6 the provisions of this section shall be effective unless the governing body of the
7 county, on behalf of the transit authority, submits to the voters of the county, at
8 a county or state general, primary or special election, a proposal to authorize the

9 transit authority to impose a tax.

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

12 Shall the Transit Authority impose a countywide sales tax of
13 (insert amount) in order to provide revenues for the operation of
14 transportation facilities operated by the transit authority?

15 ☐ YES ☐ NO

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

18 If a majority of the votes cast on the proposal by the qualified voters voting
19 thereon are in favor of the proposal, then the tax shall become effective on the
20 first day of the second calendar quarter following notification to the department
21 of revenue of adoption of the tax. If a majority of the votes cast by the qualified
22 voters voting are opposed to the proposal, then the transit authority shall have
23 no power to impose the sales tax authorized by this section unless and until
24 another proposal to authorize the transit authority to impose the sales tax
25 authorized by this section has been submitted and such proposal is approved by
26 a majority of the qualified voters voting thereon.

27 3. All revenue received by the transit authority from the tax authorized
28 under the provisions of this section shall be deposited in a special trust fund and
29 shall be used solely by the transit authority for construction, purchase, lease,
30 maintenance and operation of transportation facilities located within the county
31 for so long as the tax shall remain in effect. Any funds in such special trust fund
32 which are not needed for current expenditures may be invested by the transit
33 authority in accordance with applicable laws relating to the investment of county
34 funds.

35 4. No transit authority imposing a sales tax pursuant to this section may
36 repeal or amend such sales tax unless such repeal or amendment is submitted to
37 and approved by the voters of the county in the same manner as provided in
38 subsection 1 of this section for approval of such tax. Whenever the governing
39 body of any county in which a sales tax has been imposed in the manner provided
40 by this section receives a petition, signed by ten percent of the registered voters
41 of such county voting in the last gubernatorial election, calling for an election to
42 repeal such sales tax, the governing body shall submit to the voters of such
43 county a proposal to repeal the sales tax imposed under the provisions of this
44 section. If a majority of the votes cast on the proposal by the registered voters

45 voting thereon are in favor of the proposal to repeal the sales tax, then such sales
46 tax is repealed. If a majority of the votes cast by the registered voters voting
47 thereon are opposed to the proposal to repeal the sales tax, then such sales tax
48 shall remain in effect.

49 5. The sales tax imposed under the provisions of this section shall impose
50 upon all sellers a tax for the privilege of engaging in the business of selling
51 tangible personal property or rendering taxable services at retail to the extent
52 and in the manner provided in sections 144.010 to 144.525, RSMo, and the rules
53 and regulations of the director of revenue issued pursuant thereto; except that
54 the rate of the tax shall be the rate approved pursuant to this section. The
55 amount reported and returned to the director of revenue by the seller shall be
56 computed on the basis of the combined rate of the tax imposed by sections
57 144.010 to 144.525, RSMo, and the tax imposed by this section, plus any amounts
58 imposed under other provisions of law.

59 6. After the effective date of any tax imposed under the provisions of this
60 section, the director of revenue shall perform all functions incident to the
61 administration, collection, enforcement, and operation of the tax, and the director
62 of revenue shall collect in addition to the sales tax for the state of Missouri the
63 additional tax authorized under the authority of this section. The tax imposed
64 under this section and the tax imposed under the sales tax law of the state of
65 Missouri shall be collected together and reported upon such forms and under such
66 administrative rules and regulations as may be prescribed by the director of
67 revenue. In order to permit sellers required to collect and report the sales tax to
68 collect the amount required to be reported and remitted, but not to change the
69 requirements of reporting or remitting tax or to serve as a levy of the tax, and in
70 order to avoid fractions of pennies, the applicable provisions of section 144.285,
71 RSMo, shall apply to all taxable transactions.

72 7. All applicable provisions contained in sections 144.010 to 144.525,
73 RSMo, governing the state sales tax and section 32.057, RSMo, the uniform
74 confidentiality provision, shall apply to the collection of the tax imposed by this
75 section, except as modified in this section. All exemptions granted to agencies of
76 government, organizations, persons and to the sale of certain articles and items
77 of tangible personal property and taxable services under the provisions of sections
78 144.010 to 144.525, RSMo, are hereby made applicable to the imposition and
79 collection of the tax imposed by this section. The same sales tax permit,
80 exemption certificate and retail certificate required by sections 144.010 to

81 144.525, RSMo, for the administration and collection of the state sales tax shall
82 satisfy the requirements of this section, and no additional permit or exemption
83 certificate or retail certificate shall be required; except that the director of
84 revenue may prescribe a form of exemption certificate for an exemption from the
85 tax imposed by this section. All discounts allowed the retailer under the
86 provisions of the state sales tax law for the collection of and for payment of taxes
87 under chapter 144, RSMo, are hereby allowed and made applicable to any taxes
88 collected under the provisions of this section. The penalties provided in section
89 32.057, RSMo, and sections 144.010 to 144.525, RSMo, for a violation of those
90 sections are hereby made applicable to violations of this section.

91 8. [For the purposes of a sales tax imposed pursuant to this section, all
92 retail sales shall be deemed to be consummated at the place of business of the
93 retailer, except for tangible personal property sold which is delivered by the
94 retailer or his agent to an out-of-state destination or to a common carrier for
95 delivery to an out-of-state destination and except for the sale of motor vehicles,
96 trailers, boats and outboard motors, which is provided for in subsection 12 of this
97 section. In the event a retailer has more than one place of business in this state
98 which participates in the sale, the sale shall be deemed to be consummated at the
99 place of business of the retailer where the initial order for the tangible personal
100 property is taken, even though the order must be forwarded elsewhere for
101 acceptance, approval of credit, shipment or billing. A sale by a retailer's
102 employee shall be deemed to be consummated at the place of business from which
103 he works] **After the effective date of any tax imposed under the**
104 **provisions of this section, the director of revenue shall perform all**
105 **functions incident to the administration, collection, enforcement, and**
106 **operation of the tax and the director of revenue shall collect in**
107 **addition to the sales tax for the state of Missouri the additional tax**
108 **authorized under the authority of this section. The tax imposed under**
109 **this section and the tax imposed under the sales tax law of the state of**
110 **Missouri shall be collected together and reported upon such forms and**
111 **under such administrative rules and regulations as may be prescribed**
112 **by the director of revenue.**

113 9. All sales taxes collected by the director of revenue under this section
114 on behalf of any transit authority, less one percent for cost of collection which
115 shall be deposited in the state's general revenue fund after payment of premiums
116 for surety bonds as provided in this section, shall be deposited in the state

117 treasury in a special trust fund, which is hereby created, to be known as the
118 "County Transit Authority Sales Tax Trust Fund". The moneys in the county
119 transit authority sales tax trust fund shall not be deemed to be state funds and
120 shall not be commingled with any funds of the state. The director of revenue
121 shall keep accurate records of the amount of money in the trust fund which was
122 collected in each transit authority imposing a sales tax under this section, and
123 the records shall be open to the inspection of officers of the county and the
124 public. Not later than the tenth day of each month the director of revenue shall
125 distribute all moneys deposited in the trust fund during the preceding month to
126 the transit authority which levied the tax.

127 10. The director of revenue may authorize the state treasurer to make
128 refunds from the amounts in the trust fund and credited to any transit authority
129 for erroneous payments and overpayments made, and may authorize the state
130 treasurer to redeem dishonored checks and drafts deposited to the credit of such
131 transit authorities. If any transit authority abolishes the tax, the transit
132 authority shall notify the director of revenue of the action at least ninety days
133 prior to the effective date of the repeal and the director of revenue may order
134 retention in the trust fund, for a period of one year, of two percent of the amount
135 collected after receipt of such notice to cover possible refunds or overpayment of
136 the tax and to redeem dishonored checks and drafts deposited to the credit of
137 such accounts. After one year has elapsed after the effective date of abolition of
138 the tax in such transit authority, the director of revenue shall authorize the state
139 treasurer to remit the balance in the account to the transit authority and close
140 the account of that transit authority. The director of revenue shall notify each
141 transit authority of each instance of any amount refunded or any check redeemed
142 from receipts due the transit authority. The director of revenue shall annually
143 report on his management of the trust fund and administration of the sales taxes
144 authorized by this section. He shall provide each transit authority imposing the
145 tax authorized by this section with a detailed accounting of the source of all funds
146 received by him for the transit authority.

147 11. The director of revenue and any of his deputies, assistants and
148 employees, who shall have any duties or responsibilities in connection with the
149 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
150 or recording of funds which come into the hands of the director of revenue under
151 the provisions of this section shall enter a surety bond or bonds payable to any
152 and all transit authorities in whose behalf such funds have been collected under

153 this section in the amount of one hundred thousand dollars; but the director of
154 revenue may enter into a blanket bond or bonds covering himself and all such
155 deputies, assistants and employees. The cost of the premium or premiums for the
156 surety bond or bonds shall be paid by the director of revenue from the share of
157 the collection retained by the director of revenue for the benefit of the state.

158 12. Sales taxes imposed pursuant to this section and use taxes on the
159 purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not
160 be collected and remitted by the seller, but shall be collected by the director of
161 revenue at the time application is made for a certificate of title, if the address of
162 the applicant is within a county where a sales tax is imposed under this
163 section. The amounts so collected, less the one percent collection cost, shall be
164 deposited in the county transit authority sales tax trust fund. The purchase or
165 sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be
166 consummated at the address of the applicant. As used in this subsection, the
167 term "boat" shall only include motorboats and vessels as the terms "motorboat"
168 and "vessel" are defined in section 306.010, RSMo.

169 13. In any county where the transit authority sales tax has been imposed,
170 if any person is delinquent in the payment of the amount required to be paid by
171 him under this section or in the event a determination has been made against
172 him for taxes and penalty under this section, the limitation for bringing suit for
173 the collection of the delinquent tax and penalty shall be the same as that
174 provided in sections 144.010 to 144.525, RSMo. Where the director of revenue
175 has determined that suit must be filed against any person for the collection of
176 delinquent taxes due the state under the state sales tax law, and where such
177 person is also delinquent in payment of taxes under this section, the director of
178 revenue shall notify the transit authority to which delinquent taxes are due
179 under this section by United States registered mail or certified mail at least ten
180 days before turning the case over to the attorney general. The transit authority,
181 acting through its attorney, may join in such suit as a party plaintiff to seek a
182 judgment for the delinquent taxes and penalty due such transit authority. In the
183 event any person fails or refuses to pay the amount of any sales tax due under
184 this section, the director of revenue shall promptly notify the transit authority
185 to which the tax would be due so that appropriate action may be taken by the
186 transit authority.

187 14. Where property is seized by the director of revenue under the
188 provisions of any law authorizing seizure of the property of a taxpayer who is

189 delinquent in payment of the tax imposed by the state sales tax law, and where
190 such taxpayer is also delinquent in payment of any tax imposed by this section,
191 the director of revenue shall permit the transit authority to join in any sale of
192 property to pay the delinquent taxes and penalties due the state and to the
193 transit authority under this section. The proceeds from such sale shall first be
194 applied to all sums due the state, and the remainder, if any, shall be applied to
195 all sums due such transit authority under this section.

196 15. [The transit authority created under the provisions of sections 238.400
197 to 238.412 shall notify any and all affected businesses of the change in tax rate
198 caused by the imposition of the tax authorized by sections 238.400 to 238.412]
199 **Except as provided in sections 238.400 to 238.412, all provisions of**
200 **sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under**
201 **section 238.410 to 238.412.**

644.032. 1. The governing body of any municipality or county may
2 impose, by ordinance or order, a sales tax in an amount not to exceed one-half of
3 one percent on all retail sales made in such municipality or county which are
4 subject to taxation under the provisions of sections 144.010 to 144.525,
5 RSMo. The tax authorized by this section and section 644.033 shall be in
6 addition to any and all other sales taxes allowed by law, except that no ordinance
7 or order imposing a sales tax under the provisions of this section and section
8 644.033 shall be effective unless the governing body of the municipality or county
9 submits to the voters of the municipality or county, at a municipal, county or
10 state general, primary or special election, a proposal to authorize the governing
11 body of the municipality or county to impose a tax[, provided, that the tax
12 authorized by this section shall not be imposed on the sales of food, as defined in
13 section 144.014, RSMo, when imposed by any county with a charter form of
14 government and with more than one million inhabitants].

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

17 Shall the municipality (county) of impose a sales tax of
18 (insert amount) for the purpose of providing funding for (insert either
19 storm water control, or local parks, or storm water control and local parks) for the
20 municipality (county)?

21 ☐ YES ☐ NO

22 If a majority of the votes cast on the proposal by the qualified voters voting
23 thereon are in favor of the proposal, then the ordinance or order and any

24 amendments thereto shall be in effect on the first day of the second quarter after
25 the director of revenue receives notice of adoption of the tax. If a majority of the
26 votes cast by the qualified voters voting are opposed to the proposal, then the
27 governing body of the municipality or county shall not impose the sales tax
28 authorized in this section and section 644.033 until the governing body of the
29 municipality or county resubmits another proposal to authorize the governing
30 body of the municipality or county to impose the sales tax authorized by this
31 section and section 644.033 and such proposal is approved by a majority of the
32 qualified voters voting thereon; however, in no event shall a proposal pursuant
33 to this section and section 644.033 be submitted to the voters sooner than twelve
34 months from the date of the last proposal pursuant to this section and section
35 644.033.

36 3. All revenue received by a municipality or county from the tax
37 authorized under the provisions of this section and section 644.033 shall be
38 deposited in a special trust fund and shall be used to provide funding for storm
39 water control or for local parks, or both, within such municipality or county,
40 provided that such revenue may be used for local parks outside such municipality
41 or county if the municipality or county is engaged in a cooperative agreement
42 pursuant to section 70.220, RSMo.

43 4. Any funds in such special trust fund which are not needed for current
44 expenditures may be invested by the governing body in accordance with
45 applicable laws relating to the investment of other municipal or county funds.

2 [144.046. In addition to the exemptions granted under the
3 provisions of section 144.030, there is hereby specifically exempted
4 from the provisions of sections 144.010 to 144.525 and sections
5 144.600 to 144.748 and from the computation of the tax levied,
6 assessed or payable under sections 144.010 to 144.525 and sections
7 144.600 to 144.748, the sale at retail of separately measured
8 electrical current to manufacturers of batteries in this state for
9 conversion to stored chemical energy in new lead-acid storage
10 batteries solely for the purpose of providing an initial charge in
11 such batteries during the manufacturing process but not for the
12 purpose of recharging any previously manufactured batteries. The
13 sale at retail of such separately measured electrical current
14 described in this section shall not be exempted from any local sales
tax imposed under a local sales tax law, as defined in section

15 32.085, RSMo.]

2 [144.517. In addition to the exemptions granted pursuant
3 to section 144.030, there shall also be exempted from state sales
4 and use taxes all sales of textbooks, as defined by section 170.051,
5 RSMo, when such textbook is purchased by a student who
6 possesses proof of current enrollment at any Missouri public or
7 private university, college or other postsecondary institution of
8 higher learning offering a course of study leading to a degree in the
9 liberal arts, humanities or sciences or in a professional, vocational
10 or technical field, provided that the books which are exempt from
11 state sales tax are those required or recommended for a
12 class. Upon request the institution or department must provide at
13 least one list of textbooks to the bookstore each
14 semester. Alternately, the student may provide to the bookstore a
15 list from the instructor, department or institution of his or her
16 required or recommended textbooks. This exemption shall not
apply to any locally imposed sales or use tax.]

Bill ✓

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