

FIRST REGULAR SESSION

SENATE BILL NO. 22

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GRIESHEIMER.

Pre-filed December 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

0382S.011

AN ACT

To repeal sections 41.655, 50.565, 50.660, 64.090, 64.235, 64.620, 67.110, 67.410, 67.463, 67.797, 67.1003, 67.1360, 67.1451, 67.2500, 67.2510, 72.080, 89.010, 89.400, 100.050, 110.150, 137.055, 137.115, 206.090, 247.040, 250.140, 260.830, and 260.831, RSMo, and to enact in lieu thereof forty new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 41.655, 50.565, 50.660, 64.090, 64.235, 64.620, 67.110, 67.410, 67.463, 67.797, 67.1003, 67.1360, 67.1451, 67.2500, 67.2510, 72.080, 89.010, 89.400, 100.050, 110.150, 137.055, 137.115, 206.090, 247.040, 250.140, 260.830, and 260.831, RSMo, are repealed and forty new sections enacted in lieu thereof, to be known as sections 41.655, 50.032, 50.565, 50.660, 64.090, 64.235, 64.620, 67.048, 67.110, 67.145, 67.304, 67.410, 67.463, 67.797, 67.997, 67.1003, 67.1181, 67.1360, 67.1451, 67.2040, 67.2500, 67.2510, 72.080, 89.010, 89.400, 92.500, 94.950, 100.050, 110.150, 135.084, 137.055, 137.115, 190.053, 206.090, 247.040, 250.140, 260.830, 260.831, 321.162, and 321.688, to read as follows:

41.655. 1. The governing body or county planning commission, if any, of any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants shall provide for the planning, zoning, subdivision and building within all or any portion of the unincorporated area extending three thousand feet outward from the boundaries of any military base located in such county and the area within the perimeter of accident potential zones one and two [if the county has a zoning commission and a board of adjustment established under sections 64.510 to 64.727, RSMo]. As used in this section, the term "accident potential zones one

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

10 and two" means any land area [that was] identified in the [April, 1976] **current**
11 **Air Installation Compatible Use Zone Report** at the north and south ends of the
12 **clear zone** of a military installation located in any county of the second
13 **classification** with more than forty-eight thousand two hundred but fewer than
14 **forty-eight thousand three hundred inhabitants** and which is in significant danger
15 **of aircraft accidents** by being beneath that airspace where the potential for
16 **aircraft accidents** is most likely to occur.

17 **2. The governing body of any county of the second classification**
18 **with more than forty-eight thousand two hundred but fewer than**
19 **forty-eight thousand three hundred inhabitants may adopt, administer,**
20 **and enforce airport hazard area zoning regulations that are**
21 **substantially similar to the airport hazard area zoning regulations in**
22 **sections 67.1200 to 67.1222, RSMo, subject to any exceptions listed in**
23 **this section. Such exceptions are as follows:**

24 **(1) All definitions in section 67.1200, RSMo, shall apply, except**
25 **that any reference to a political subdivision in sections 67.1200 to**
26 **67.1222, RSMo, shall be construed to include any county of the second**
27 **classification with more than forty-eight thousand two hundred but**
28 **fewer than forty-eight thousand three hundred inhabitants;**

29 **(2) Sections 67.1207 and 67.1212, RSMo, shall not apply;**

30 **(3) The county shall employ any existing airport planning**
31 **commission or airport zoning commission as created in section 67.1210,**
32 **RSMo, or shall form such commission, with the following exceptions:**

33 **(a) The commission shall consist of five members as follows:**

34 **a. Three residents of the county, with at least two of such county**
35 **residents residing in the township containing the military base;**

36 **b. The presiding county commissioner or such commissioner's**
37 **designee; and**

38 **c. The county road commissioner;**

39 **(b) The commission may appoint an ex officio military liaison**
40 **from the armed forces of the United States who is appointed by the**
41 **installation commander;**

42 **(c) The terms of office of each member under this section shall**
43 **be identical to the terms of office in section 67.1210, RSMo, with the**
44 **member chosen to serve as chair serving for an initial term of two**
45 **years. The commission shall elect its chairman;**

46 **(4) Sections 67.1214 to 67.1218, and section 67.1222, RSMo, shall**

47 apply in their entirety, except that any reference to a municipality in
48 such sections shall be construed to include any county of the second
49 classification with more than forty-eight thousand two hundred but
50 fewer than forty-eight thousand three hundred inhabitants;

51 (5) Section 67.1220 shall apply in its entirety, except that the
52 board of adjustment shall consist of three members as follows:

53 (a) Three residents of the county, with at least two of such
54 county residents residing in the township containing the military base;

55 (b) The board shall elect its chairman.

50.032. No county shall receive any state funds unless the county
2 has determined, by order or ordinance, to agree to engage in
3 mandatory mediation if a jailer in such county determines that a
4 prisoner needs medicine, dental care, or medical attention under
5 section 221.120, RSMo, after being relocated to the jail from another
6 county jail and a dispute arises between the counties as to which
7 county is fully responsible or if both counties are partially responsible
8 for paying such expenses. Mediation under this section shall be
9 nonbinding and independently administered. The counties shall
10 mutually agree upon a qualified independent and neutral county
11 commissioner of a county not involved in the dispute to serve as
12 mediator, and shall share the costs of the mediator. If the counties
13 cannot mutually agree upon a county commissioner to serve as
14 mediator, the matter shall be resolved by a three-person mediation
15 panel consisting of a county commissioner selected by each county, and
16 one person selected by such selected county commissioners. In the
17 event that a three-person mediation panel is necessary, each county
18 shall bear the expense of its own mediator, and shall jointly and
19 equally bear with the other county the expense of the third mediator
20 and the mediation. The mediation shall take place within thirty days
21 of the selection of the mediator or mediators. If the mediator issues a
22 decision, either county may appeal the decision to the circuit court to
23 determine the portion of expenses each county shall be responsible for
24 paying.

50.565. 1. A county commission may establish by ordinance or order a
2 fund whose proceeds may be expended only for the purposes provided for in
3 subsection 3 of this section. The fund shall be designated as a county law
4 enforcement restitution fund and shall be under the supervision of a board of

5 trustees consisting of two citizens of the county appointed by the presiding
6 commissioner of the county, two citizens of the county appointed by the sheriff of
7 the county, and one citizen of the county appointed by the county coroner or
8 medical examiner. The citizens so appointed shall not be **current or former**
9 **elected officials**, current or former employees of the sheriff's department, the
10 office of the prosecuting attorney for the county, **office of the county**
11 **commissioners**, or the county treasurer's office. If a county does not have a
12 coroner or medical examiner, the county treasurer shall appoint one citizen to the
13 board of trustees.

14 2. Money from the county law enforcement restitution fund shall only be
15 expended upon the approval of a majority of the members of the county law
16 enforcement restitution fund's board of trustees and only for the purposes
17 provided for by subsection 3 of this section.

18 3. Money from the county law enforcement restitution fund shall only be
19 expended for the following purposes:

20 (1) Narcotics investigation, prevention, and intervention;

21 (2) Purchase of law enforcement-related equipment and supplies for the
22 sheriff's office;

23 (3) Matching funds for federal or state law enforcement grants;

24 (4) Funding for the reporting of all state and federal crime statistics or
25 information; and

26 (5) Any **county** law enforcement-related expense, including those of the
27 prosecuting attorney, approved by the board of trustees for the county law
28 enforcement restitution fund that is reasonably related to investigation, charging,
29 preparation, trial, and disposition of criminal cases before the courts of the state
30 of Missouri.

31 4. The county commission may not reduce any law enforcement agency's
32 budget as a result of funds the law enforcement agency receives from the county
33 law enforcement restitution fund. The restitution fund is to be used only as a
34 supplement to the law enforcement agency's funding received from other county,
35 state, or federal funds.

36 5. County law enforcement restitution funds shall be audited as are all
37 other county funds.

38 6. No court may order the assessment and payment authorized by this
39 section if the plea of guilty or the finding of guilt is to the charge of speeding,
40 careless and imprudent driving, any charge of violating a traffic control signal or

41 sign, or any charge which is a class C misdemeanor or an infraction. No
42 assessment and payment ordered pursuant to this section may exceed three
43 hundred dollars for any charged offense.

50.660. 1. All contracts shall be executed in the name of the county, or
2 in the name of a township in a county with a township form of government, by the
3 head of the department or officer concerned, except contracts for the purchase of
4 supplies, materials, equipment or services other than personal made by the officer
5 in charge of purchasing in any county or township having the officer. No contract
6 or order imposing any financial obligation on the county or township is binding
7 on the county or township unless it is in writing and unless there is a balance
8 otherwise unencumbered to the credit of the appropriation to which it is to be
9 charged and a cash balance otherwise unencumbered in the treasury to the credit
10 of the fund from which payment is to be made, each sufficient to meet the
11 obligation incurred and unless the contract or order bears the certification of the
12 accounting officer so stating; except that in case of any contract for public works
13 or buildings to be paid for from bond funds or from taxes levied for the purpose
14 it is sufficient for the accounting officer to certify that the bonds or taxes have
15 been authorized by vote of the people and that there is a sufficient unencumbered
16 amount of the bonds yet to be sold or of the taxes levied and yet to be collected
17 to meet the obligation in case there is not a sufficient unencumbered cash balance
18 in the treasury. All contracts and purchases shall be let to the lowest and best
19 bidder after due opportunity for competition, including advertising the proposed
20 letting in a newspaper in the county or township with a circulation of at least five
21 hundred copies per issue, if there is one, except that the advertising is not
22 required in case of contracts or purchases involving an expenditure of less than
23 four thousand five hundred dollars. It is not necessary to obtain bids on any
24 purchase in the amount of four thousand five hundred dollars or less made from
25 any one person, firm or corporation during any period of ninety days. All bids for
26 any contract or purchase may be rejected and new bids advertised for. Contracts
27 which provide that the person contracting with the county or township shall,
28 during the term of the contract, furnish to the county or township at the price
29 therein specified the supplies, materials, equipment or services other than
30 personal therein described, in the quantities required, and from time to time as
31 ordered by the officer in charge of purchasing during the term of the contract,
32 need not bear the certification of the accounting officer, as herein provided; but
33 all orders for supplies, materials, equipment or services other than personal shall

34 bear the certification. In case of such contract, no financial obligation accrues
35 against the county or township until the supplies, materials, equipment or
36 services other than personal are so ordered and the certificate furnished.

37 **2. Notwithstanding the provisions of subsection 1 of this section**
38 **to the contrary, advertising shall not be required in any county in the**
39 **case of contracts or purchases involving an expenditure of less than six**
40 **thousand dollars.**

64.090. 1. For the purpose of promoting health, safety, morals, comfort
2 or the general welfare of the unincorporated portion of counties, to conserve and
3 protect property and building values, to secure the most economical use of the
4 land, and to facilitate the adequate provision of public improvements all in
5 accordance with a comprehensive plan, the county commission in all counties of
6 the first class, as provided by law, except in counties of the first class not having
7 a charter form of government, is hereby empowered to regulate and restrict, by
8 order, in the unincorporated portions of the county, the height, number of stories
9 and size of buildings, the percentage of lots that may be occupied, the size of
10 yards, courts and other open spaces, the density of population, the location and
11 use of buildings, structures and land for trade, industry, residence or other
12 purposes, including areas for agriculture, forestry and recreation.

13 2. The provisions of this section shall not apply to the incorporated
14 portions of the counties, nor to the raising of crops, livestock, orchards, or
15 forestry, nor to seasonal or temporary impoundments used for rice farming or
16 flood irrigation. As used in this section, the term "rice farming or flood
17 irrigation" means small berms of no more than eighteen inches high that are
18 placed around a field to hold water for use for growing rice or for flood
19 irrigation. This section shall not apply to the erection, maintenance, repair,
20 alteration or extension of farm structures used for such purposes in an area not
21 within the area shown on the flood hazard area map. This section shall not apply
22 to underground mining where entrance is through an existing shaft or shafts or
23 through a shaft or shafts not within the area shown on the flood hazard area
24 map.

25 3. The powers by sections 64.010 to 64.160 given shall not be exercised so
26 as to deprive the owner, lessee or tenant of any existing property of its use or
27 maintenance for the purpose to which it is then lawfully devoted except that
28 reasonable regulations may be adopted for the gradual elimination of
29 nonconforming uses, nor shall anything in sections 64.010 to 64.160 interfere with

30 such public utility services as may have been or may hereafter be specifically
31 authorized or permitted by [a certificate of public convenience and necessity, or
32 order issued by the public service commission, or by permit] **assent** of the county
33 commission **under section 229.100, RSMo.**

34 4. For the purpose of any zoning regulation adopted under the provisions
35 of sections 64.010 to 64.160, the classification of single-family dwelling or
36 single-family residence shall include any home in which eight or fewer unrelated
37 mentally or physically handicapped persons reside, and may include two
38 additional persons acting as houseparents or guardians who need not be related
39 to each other or to any of the mentally or physically handicapped persons. The
40 classification of single-family dwelling or single-family residence shall also
41 include any private residence licensed by the division of family services or
42 department of mental health to provide foster care to one or more but less than
43 seven children who are unrelated to either foster parent by blood, marriage or
44 adoption. A zoning regulation may require that the exterior appearance of the
45 home and property be in reasonable conformance with the general neighborhood
46 standards and may also establish reasonable standards regarding the density of
47 such individual homes in any specific single-family dwelling or single-family
48 residence area. Should a single-family dwelling or single-family residence as
49 defined in this subsection cease to operate for the purposes specified in this
50 subsection, any other use of such dwelling or residence, other than that allowed
51 by the zoning regulations, shall be approved by the county board of zoning
52 adjustment. Nothing in this subsection shall be construed to relieve the division
53 of family services, the department of mental health or any other person, firm or
54 corporation occupying or utilizing any single-family dwelling or single-family
55 residence for the purposes specified in this subsection from compliance with any
56 ordinance or regulation relating to occupancy permits except as to number and
57 relationship of occupants or from compliance with any building or safety code
58 applicable to actual use of such single-family dwelling or single-family residence.

59 5. Except in subsection 4 of this section, nothing contained in sections
60 64.010 to 64.160 shall affect the existence or validity of an ordinance which a
61 county has adopted prior to March 4, 1991.

64.235. From and after the adoption of the master plan or portion thereof
2 and its proper certification and recording, then and thenceforth no improvement
3 of a type embraced within the recommendations of the master plan shall be
4 constructed or authorized without first submitting the proposed plans thereof to

5 the county planning board and receiving the written approval and
6 recommendations of the board; except that this requirement shall be deemed to
7 be waived if the county planning board fails to make its report and
8 recommendations within forty-five days after the receipt of the proposed plans.
9 If a development or public improvement is proposed to be located in the
10 unincorporated territory of the county by any municipality, county, public board
11 or commission, the disapproval or recommendations of the county planning board
12 may be overruled by the county commission, which shall certify its reasons
13 therefor to the planning board[, nor shall anything herein]. **Nothing in this**
14 **section shall** interfere with such development or public improvement as may
15 have been, or may hereafter be, specifically authorized or permitted by [a
16 certificate of public convenience and necessity, or order issued by the public
17 service commission, or by permit] **assent** of the county commission **under**
18 **section 229.100, RSMo, or** after public hearing in the manner provided by
19 section 64.231.

64.620. 1. For the purpose of promoting health, safety, morals, comfort
2 or the general welfare of the unincorporated portion of counties of the second or
3 third class to conserve and protect property and building values, to secure the
4 most economical use of the land, and to facilitate the adequate provision of public
5 improvements all in accordance with a comprehensive plan, the county
6 commission of any county to which sections 64.510 to 64.690 are applicable as
7 provided in section 64.510 shall have power after approval by vote of the people
8 as provided in section 64.530 to regulate and restrict, by order of record, in the
9 unincorporated portions of the county, the height, number of stories, and size of
10 buildings, the percentage of lots that may be occupied, the size of yards, courts
11 and other open spaces, the density of population, the location and use of
12 buildings, structures and land for trade, industry, residence or other purposes,
13 including areas for agriculture, forestry, and recreation.

14 2. The provisions of this section shall not apply to the incorporated
15 portions of the counties, or to the raising of crops, livestock, orchards, or forestry,
16 or to seasonal or temporary impoundments used for rice farming or flood
17 irrigation. As used in this section, the term "rice farming or flood irrigation"
18 means small berms of no more than eighteen inches high that are placed around
19 a field to hold water for use for growing rice or for flood irrigation. This section
20 shall not apply to the erection, maintenance, repair, alteration or extension of
21 farm buildings or farm structures used for such purposes in an area not within

22 the area shown on the flood hazard area map. This section shall not apply to
23 underground mining where entrance is through an existing shaft or shafts or
24 through a shaft or shafts not within the area shown on the flood hazard area
25 map.

26 3. The powers granted by sections 64.510 to 64.690 shall not be construed:

27 (1) So as to deprive the owner, lessee or tenant of any existing property
28 of its use or maintenance for the purpose to which it is then lawfully devoted;

29 (2) So as to deprive any court of the power of determining the
30 reasonableness of regulations and powers in any action brought in any court
31 affecting the provisions of sections 64.510 to 64.690, or the rules and regulations
32 adopted thereunder;

33 (3) To authorize interference with such public utility services as may have
34 been or may hereafter be authorized [or ordered by the public service commission
35 or by permit] **by assent** of the county commission[, as the case may be] **under**
36 **section 229.100, RSMo.**

37 4. Nothing contained in sections 64.510 to 64.695 shall affect the existence
38 or validity of an ordinance or order which a county has adopted prior to March
39 4, 1991.

**67.048. Any county board that receives funding from the county
2 treasury and whose members are appointed by the county commission
3 shall submit an annual report to the county commission at the end of
4 each fiscal year itemizing its expenditures.**

67.110. 1. Each political subdivision in the state, except counties, shall
2 fix its ad valorem property tax rates as provided in this section not later than
3 September first for entry in the tax books. Before the governing body of each
4 political subdivision of the state, except counties, as defined in section 70.120,
5 RSMo, fixes its rate of taxation, its budget officer shall present to its governing
6 body the following information for each tax rate to be levied: The assessed
7 valuation by category of real, personal and other tangible property in the political
8 subdivision as entered in the tax book for the fiscal year for which the tax is to
9 be levied, as provided by subsection 3 of section 137.245, RSMo, the assessed
10 valuation by category of real, personal and other tangible property in the political
11 subdivisions for the preceding taxable year, the amount of revenue required to be
12 provided from the property tax as set forth in the annual budget adopted as
13 provided by this chapter, and the tax rate proposed to be set. Should any
14 political subdivision whose taxes are collected by the county collector of revenue

15 fail to fix its ad valorem property tax rate by September first, then no tax rate
16 other than the rate, if any, necessary to pay the interest and principal on any
17 outstanding bonds shall be certified for that year.

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

47 3. Each political subdivision of the state shall fix its property tax rates in
48 the manner provided in this section for each fiscal year which begins after
49 December 31, 1976. New or increased tax rates for political subdivisions whose
50 taxes are collected by the county collector approved by voters after September

51 first of any year shall not be included in that year's tax levy except for any new
52 tax rate ceiling approved pursuant to section 71.800, RSMo.

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

67.145. Any city of the fourth classification with more than one
2 **thousand five hundred but fewer than one thousand six hundred**
3 **inhabitants and located in more than one county and any home rule**
4 **city with more than one hundred fifty-one thousand five hundred but**
5 **fewer than one hundred fifty-one thousand six hundred inhabitants**
6 **shall abide by the terms and conditions of the November 15, 2005,**
7 **settlement agreement, as amended, relating to involuntary annexation**
8 **of certain real property located between the two cities.**

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

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

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

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

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

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

22 this section.

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

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

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

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

20 (4) Provide that upon failure to commence work of reconditioning or
21 demolition within the time specified or upon failure to proceed continuously with
22 the work without unnecessary delay, the building commissioner or designated
23 officer or officers shall call and have a full and adequate hearing upon the matter,
24 giving the affected parties at least ten days' written notice of the hearing. Any
25 party may be represented by counsel, and all parties shall have an opportunity
26 to be heard. After the hearings, if the evidence supports a finding that the
27 building or structure is a nuisance or detrimental to the health, safety, or welfare
28 of the residents of the city, town, village, or county, the building commissioner or
29 designated officer or officers shall issue an order making specific findings of fact,
30 based upon competent and substantial evidence, which shows the building or
31 structure to be a nuisance and detrimental to the health, safety, or welfare of the
32 residents of the city, town, village, or county and ordering the building or
33 structure to be demolished and removed, or repaired. If the evidence does not
34 support a finding that the building or structure is a nuisance or detrimental to
35 the health, safety, or welfare of the residents of the city, town, village, or county,

36 no order shall be issued;

37 (5) Provide that if the building commissioner or other designated officer
38 or officers issue an order whereby the building or structure is demolished,
39 secured, or repaired, or the property is cleaned up, the cost of performance shall
40 be certified to the city clerk or officer in charge of finance, who shall cause [a
41 special tax bill or assessment therefor against the property to be prepared and
42 collected by the city collector or other official collecting taxes, unless] **the**
43 **certified cost to be included in a special tax bill or added to the annual**
44 **real estate tax bill, at the collecting official's option, for the property**
45 **and the certified cost shall be collected by the city collector or other**
46 **official collecting taxes in the same manner and procedure for**
47 **collecting real estate taxes. If the certified cost is not paid, the tax bill**
48 **shall be considered delinquent, and the collection of the delinquent bill**
49 **shall be governed by the laws governing delinquent and back taxes. If**
50 the building or structure is demolished, secured or repaired by a contractor
51 pursuant to an order issued by the city, town, village, or county and such
52 contractor files a mechanic's lien against the property where the dangerous
53 building is located. The contractor may enforce this lien as provided in sections
54 429.010 to 429.360, RSMo. [Except as provided in subsection 3 of this section, at
55 the request of the taxpayer the tax bill may be paid in installments over a period
56 of not more than ten years.] The tax bill from date of its issuance shall be deemed
57 a personal debt against the property owner and shall also be a lien on the
58 property until paid. A city not within a county or a city with a population of at
59 least four hundred thousand located in more than one county, notwithstanding
60 any charter provision to the contrary, may, by ordinance, provide that upon
61 determination by the city that a public benefit will be gained the city may
62 discharge the special tax bill, including the costs of tax collection, accrued
63 interest and attorneys fees, if any.

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

71 (1) The insurer shall withhold from the covered claim payment up to

72 twenty-five percent of the covered claim payment, and shall pay such moneys to
73 the city to deposit into an interest-bearing account. Any named mortgagee on the
74 insurance policy shall maintain priority over any obligation under the order or
75 ordinance;

76 (2) The city or county shall release the proceeds and any interest which
77 has accrued on such proceeds received under subdivision (1) of this subsection to
78 the insured or as the terms of the policy and endorsements thereto provide within
79 thirty days after receipt of such insurance moneys, unless the city or county has
80 instituted legal proceedings under the provisions of subdivision (5) of subsection
81 1 of this section. If the city or county has proceeded under the provisions of
82 subdivision (5) of subsection 1 of this section, all moneys in excess of that
83 necessary to comply with the provisions of subdivision (5) of subsection 1 of this
84 section for the removal, securing, repair and cleanup of the building or structure,
85 and the lot on which it is located, less salvage value, shall be paid to the insured;

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

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

92 [(5)] (4) This subsection does not make the city or county a party to any
93 insurance contract, and the insurer is not liable to any party for any amount in
94 excess of the proceeds otherwise payable under its insurance policy.

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

100 4. Notwithstanding the provisions of section 82.300, RSMo, any city may
101 prescribe and enforce and collect fines and penalties for a breach of any ordinance
102 enacted pursuant to section 67.400 or this section and to punish the violation of
103 such ordinance by a fine or imprisonment, or by both fine and
104 imprisonment. Such fine may not exceed one thousand dollars, unless the owner
105 of the property is not also a resident of the property, then such fine may not
106 exceed two thousand dollars.

107 5. The ordinance may also provide that a city not within a county or a city

108 with a population of at least three hundred fifty thousand located in more than
109 one county may seek to recover the cost of demolition prior to the occurrence of
110 demolition, as described in this subsection. The ordinance may provide that if the
111 building commissioner or other designated officer or officers issue an order
112 whereby the building or structure is ordered to be demolished, secured or
113 repaired, and the owner has been given an opportunity for a hearing to contest
114 such order, then the building commissioner or other designated officer or officers
115 may solicit no less than two independent bids for such demolition work. The
116 amount of the lowest bid, including offset for salvage value, if any, plus
117 reasonable anticipated costs of collection, including attorney's fees, shall be
118 certified to the city clerk or officer in charge of finance, who shall cause a special
119 tax bill to be issued against the property owner to be prepared and collected by
120 the city collector or other official collecting taxes. The municipal clerk or other
121 officer in charge of finance shall discharge the special tax bill upon
122 documentation by the property owner of the completion of the ordered repair or
123 demolition work. Upon determination by the municipal clerk or other officer in
124 charge of finance that a public benefit is secured prior to payment of the special
125 tax bill, the municipal clerk or other officer in charge of finance may discharge
126 the special tax bill upon the transfer of the property. The payment of the special
127 tax bill shall be held in an interest-bearing account. Upon full payment of the
128 special tax bill, the building commissioner or other designated officer or officers
129 shall, within one hundred twenty days thereafter, cause the ordered work to be
130 completed, and certify the actual cost thereof, including the cost of tax bill
131 collection and attorney's fees, to the city clerk or other officer in charge of finance
132 who shall, if the actual cost differs from the paid amount by greater than two
133 percent of the paid amount, refund the excess payment, if any, to the payor, or
134 if the actual amount is greater, cause a special tax bill or assessment for the
135 difference against the property to be prepared and collected by the city collector
136 or other official collecting taxes. If the building commissioner or other designated
137 officer or officers shall not, within one hundred twenty days after full payment,
138 cause the ordered work to be completed, then the full amount of the payment,
139 plus interest, shall be repaid to the payor. Except as provided in subsection 2 of
140 this section, at the request of the taxpayer the tax bill for the difference may be
141 paid in installments over a period of not more than ten years. The tax bill for the
142 difference from the date of its issuance shall be deemed a personal debt against
143 the property owner and shall also be a lien on the property until paid.

67.463. 1. At the hearing to consider the proposed improvements and
2 assessments, the governing body shall hear and pass upon all objections to the
3 proposed improvements and proposed assessments, if any, and may amend the
4 proposed improvements, and the plans and specifications therefor, or assessments
5 as to any property, and thereupon by ordinance or resolution the governing body
6 of the city or county shall order that the improvement be made and direct that
7 financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

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

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

26 4. The special assessments shall be assessed upon the property included
27 therein concurrent with general property taxes, and shall be payable in
28 substantially equal annual installments for a duration stated in the ballot
29 measure prescribed in subsection 2 of section 67.457 or in the petition prescribed
30 in subsection 3 of section 67.457, and, if authorized, an assessment in each year
31 thereafter levied and collected in the same manner with the proceeds thereof used
32 solely for maintenance of the improvement, taking into account such assessments
33 and interest thereon, as the governing body determines. The first installment
34 shall be payable after the first collection of general property taxes following the
35 adoption of the assessment ordinance or resolution unless such ordinance or
36 resolution was adopted and certified too late to permit its collection at such time.

37 All assessments shall bear interest at such rate as the governing body
38 determines, not to exceed the rate permitted for bonds by section 108.170,
39 RSMo. Interest on the assessment between the effective date of the ordinance or
40 resolution assessing the assessment and the date the first installment is payable
41 shall be added to the first installment. The interest for one year on all unpaid
42 installments shall be added to each subsequent installment until paid. In the
43 case of a special assessment by a city, all of the installments, together with the
44 interest accrued or to accrue thereon, may be certified by the city clerk to the
45 county clerk in one instrument at the same time. Such certification shall be good
46 for all of the installments, and the interest thereon payable as special
47 assessments.

48 5. Special assessments shall be collected and paid over to the city
49 treasurer or county treasurer in the same manner as taxes of the city or county
50 are collected and paid. **In any county of the first classification with more
51 than one hundred thirty-five thousand four hundred but fewer than one
52 hundred thirty-five thousand five hundred inhabitants, the county
53 collector shall collect a fee as prescribed by section 52.260, RSMo, for
54 collection of assessments under this section.**

67.797. 1. When a regional recreational district is organized in only one
2 county, the executive, as that term is defined in subdivision (4) of section 67.750,
3 with the advice and consent of the governing body of the county shall appoint a
4 board of directors for the district consisting of seven persons, chosen from the
5 residents of the district. Where the district is in more than one county, the
6 executives, as defined in subdivision (4) of section 67.750, of the counties in the
7 district shall, with the advice and consent of the governing bodies of each county
8 shall, as nearly as practicable, evenly appoint such members and allocate
9 staggered terms pursuant to subsection 2 of this section, with the county having
10 the largest area within the district appointing a greater number of directors if the
11 directors cannot be appointed evenly. No member of the governing body of the
12 county or official of any municipal government located within the district shall
13 be a member of the board and no director shall receive compensation for
14 performance of duties as a director. Members of the board of directors shall be
15 citizens of the United States and they shall reside within the district. No board
16 member shall be interested directly or indirectly in any contract entered into
17 pursuant to sections 67.792 to 67.799.

18 2. The directors appointed to the regional recreation district shall hold

19 office for three-year terms, except that of the members first appointed, two shall
20 hold office for one year, two shall hold office for two years and three shall hold
21 office for three years. The executives of the counties within the regional
22 recreational district shall meet to determine and implement a fair allocation of
23 the staggered terms among the counties, provided that counties eligible to appoint
24 more than one board member may not appoint board members with identical
25 initial terms until each of a one-year, two-year and three-year initial term has
26 been applied to such county. On the expiration of such initial terms of
27 appointment and on the expiration of any subsequent term, the resulting
28 vacancies shall be filled by the executives of the respective counties, with the
29 advice and consent of the respective governing bodies. All vacancies on the board
30 shall be filled in the same manner for the duration of the term being
31 filled. Board members shall serve until their successors are named and such
32 successors have commenced their terms as board members. Board members shall
33 be eligible for reappointment. Upon the petition of the county executive of the
34 county from which the board member received his or her appointment, the
35 governing body of the county may remove any board member for misconduct or
36 neglect of duties.

37 3. Notwithstanding any other provision of sections 67.750 to 67.799, to the
38 contrary, after August 28, 2004, in any district located in whole or in part in any
39 county of the first classification with more than one hundred eighty-four thousand
40 but less than one hundred eighty-eight thousand inhabitants, upon the expiration
41 of such initial terms of appointment and on the expiration of any subsequent
42 term, the resulting vacancies shall be filled by election at the next regularly
43 scheduled election date throughout the district. In the event that a vacancy
44 exists before the expiration of a term, the governing body of the county shall
45 appoint a member for the remainder of the unexpired term. Board members shall
46 be elected for terms of three years. Such elections shall be held according to this
47 section and the applicable laws of this state. If no person files as a candidate for
48 election to the vacant office within the applicable deadline for filing as a
49 candidate, then the governing body of any such county shall appoint a person to
50 be a member of the board for a term of three years. Any appointed board
51 members shall be eligible to run for office.

52 4. Directors shall immediately after their appointment meet and organize
53 by the election of one of their number president, and by the election of such other
54 officers as they may deem necessary. The directors shall make and adopt such

55 bylaws, rules and regulations for their guidance and for the government of the
56 parks, neighborhood trails and recreational grounds and facilities as may be
57 expedient, not inconsistent with sections 67.792 to 67.799. They shall have the
58 exclusive control of the expenditures of all money collected to the credit of the
59 regional recreational fund and of the supervision, improvement, care and custody
60 of public parks, neighborhood trails, recreational facilities and grounds owned,
61 maintained or managed by the district. All moneys received for such purposes
62 shall be deposited in the treasury of the county containing the largest portion of
63 the district to the credit of the regional recreational fund and shall be kept
64 separate and apart from the other moneys of such county. Such board shall have
65 power to purchase or otherwise secure ground to be used for such parks,
66 neighborhood trails, recreational grounds and facilities, shall have power to
67 appoint suitable persons to maintain such parks, neighborhood trails and
68 recreational facilities and administer recreational programs and fix their
69 compensation, and shall have power to remove such appointees.

70 5. The board of directors may issue debt for the district pursuant to
71 section 67.798.

72 6. If a county, or a portion of a county, not previously part of any district,
73 shall enter a district, the executives of the new member county and any previous
74 member counties shall promptly meet to apportion the board seats among the
75 counties participating in the enlarged district. All purchases in excess of ten
76 thousand dollars used in the construction or maintenance of any public park,
77 neighborhood trail or recreational facility in the regional recreation district shall
78 be made pursuant to the lowest and best bid standard as provided in section
79 34.040, RSMo, or pursuant to the lowest and best proposal standard as provided
80 in section 34.042, RSMo. The board of the district shall have the same discretion,
81 powers and duties as the commissioner of administration has in sections 34.040
82 and 34.042, RSMo.

83 **7. Notwithstanding other provisions of this section to the**
84 **contrary, when a regional recreational district lies completely within**
85 **any county of the first classification with more than one hundred**
86 **thirty-five thousand four hundred but fewer than one hundred thirty-**
87 **five thousand five hundred inhabitants on land owned solely by the**
88 **county, the governing body of the county shall have exclusive control**
89 **of the expenditures of all moneys collected to the credit of the regional**
90 **recreational fund, and of the supervision, improvement, care, and**

91 custody of public parks, neighborhood trails, recreational facilities, and
92 grounds owned, maintained, or managed by the county within the
93 district.

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

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

23 Shall (insert the name of the county)
24 impose a sales tax at a rate of (insert rate of percent) percent,
25 with half of the revenue from the tax to be used solely to fund senior
26 services provided by the county and half of the revenue from the tax to
27 be used solely to fund youth programs provided by the county?

28 YES NO

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

32 If a majority of the votes cast on the question by the qualified voters
33 voting thereon are in favor of the question, then the tax shall become

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

42 3. On or after the effective date of any tax authorized under this
43 section, the county which imposed the tax may adopt one of the two
44 following provisions for the collection and administration of the tax:

45 (1) The county may adopt rules for the internal collection of such
46 tax by the county officers usually responsible for collection and
47 administration of county taxes; or

48 (2) The county may enter into an agreement with the director of
49 the department of revenue for the purpose of collecting the tax
50 authorized in this section. In the event the county enters into an
51 agreement with the director of revenue for the collection of the tax, on
52 or after the effective date of the tax the director of revenue shall be
53 responsible for the administration, collection, enforcement, and
54 operation of the tax, and sections 32.085 and 32.087, RSMo, shall
55 apply. All revenue collected under this section by the director of the
56 department of revenue on behalf of any county, except for one percent
57 for the cost of collection which shall be deposited in the state's general
58 revenue fund, shall be deposited in a special trust fund, which is
59 hereby created and shall be known as the "Senior Services and Youth
60 Programs Sales Tax Trust Fund", and shall be used solely for the
61 designated purposes. Moneys in the fund shall not be deemed to be
62 state funds, and shall not be commingled with any funds of the
63 state. The director may make refunds from the amounts in the trust
64 fund and credited to the county for erroneous payments and
65 overpayments made, and may redeem dishonored checks and drafts
66 deposited to the credit of such county. Any funds in the special trust
67 fund which are not needed for current expenditures shall be invested
68 in the same manner as other funds are invested. Any interest and
69 moneys earned on such investments shall be credited to the fund.

70 4. In order to permit sellers required to collect and report the

71 sales tax to collect the amount required to be reported and remitted,
72 but not to change the requirements of reporting or remitting the tax,
73 or to serve as a levy of the tax, and in order to avoid fractions of
74 pennies, the governing body of the county may authorize the use of a
75 bracket system similar to that authorized in section 144.285, RSMo, and
76 notwithstanding the provisions of that section, this new bracket system
77 shall be used where this tax is imposed and shall apply to all taxable
78 transactions. Beginning with the effective date of the tax, every
79 retailer in the county shall add the sales tax to the sale price, and this
80 tax shall be a debt of the purchaser to the retailer until paid, and shall
81 be recoverable at law in the same manner as the purchase price. For
82 purposes of this section, all retail sales shall be deemed to be
83 consummated at the place of business of the retailer.

84 5. All applicable provisions in sections 144.010 to 144.525, RSMo,
85 governing the state sales tax, and section 32.057, RSMo, the uniform
86 confidentiality provision, shall apply to the collection of the tax, and
87 all exemptions granted to agencies of government, organizations, and
88 persons under sections 144.010 to 144.525, RSMo, are hereby made
89 applicable to the imposition and collection of the tax. The same sales
90 tax permit, exemption certificate, and retail certificate required by
91 sections 144.010 to 144.525, RSMo, for the administration and collection
92 of the state sales tax shall satisfy the requirements of this section, and
93 no additional permit or exemption certificate or retail certificate shall
94 be required; except that, the director of revenue may prescribe a form
95 of exemption certificate for an exemption from the tax. All discounts
96 allowed the retailer under the state sales tax for the collection of and
97 for payment of taxes are hereby allowed and made applicable to the
98 tax. The penalties for violations provided in section 32.057, RSMo, and
99 sections 144.010 to 144.525, RSMo, are hereby made applicable to
100 violations of this section. If any person is delinquent in the payment
101 of the amount required to be paid under this section, or in the event a
102 determination has been made against the person for taxes and penalty
103 under this section, the limitation for bringing suit for the collection of
104 the delinquent tax and penalty shall be the same as that provided in
105 sections 144.010 to 144.525, RSMo.

106 6. The governing body of any county that has adopted the sales
107 tax authorized in this section may submit the question of repeal of the

108 tax to the voters on any date available for elections for the county. The
109 ballot of submission shall be in substantially the following form:

110 Shall (insert the name of the county)
111 repeal the sales tax imposed at a rate of (insert rate of percent)
112 percent for the purpose of funding senior services and youth programs
113 provided by the county?

114 YES NO

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

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

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

140 8. If the tax is repealed or terminated by any means, all funds
141 remaining in the special trust fund shall continue to be used solely for
142 the designated purposes, and the county shall notify the director of the
143 department of revenue of the action at least thirty days before the

144 **effective date of the repeal and the director may order retention in the**
145 **trust fund, for a period of one year, of two percent of the amount**
146 **collected after receipt of such notice to cover possible refunds or**
147 **overpayment of the tax and to redeem dishonored checks and drafts**
148 **deposited to the credit of such accounts. After one year has elapsed**
149 **after the effective date of abolition of the tax in such county, the**
150 **director shall remit the balance in the account to the county and close**
151 **the account of that county. The director shall notify each county of**
152 **each instance of any amount refunded or any check redeemed from**
153 **receipts due the county.**

154 **9. Each county imposing the tax authorized in this section shall**
155 **establish a senior services tax commission to administer the portion of**
156 **the sales tax revenue dedicated to providing senior services. Such**
157 **commission shall consist of seven members appointed by the county**
158 **commission. The county commission shall determine the qualifications,**
159 **terms of office, compensation, powers, duties, restrictions, procedures,**
160 **and all other necessary functions of the commission.**

67.1003. 1. The governing body of any city or county, other than a city or
2 county already imposing a tax on the charges for all sleeping rooms paid by the
3 transient guests of hotels and motels situated in such city or county or a portion
4 thereof pursuant to any other law of this state, having more than three hundred
5 fifty hotel and motel rooms inside such city or county or (1) a county of the third
6 classification with a population of more than seven thousand but less than seven
7 thousand four hundred inhabitants; (2) or a third class city with a population of
8 greater than ten thousand but less than eleven thousand located in a county of
9 the third classification with a township form of government with a population of
10 more than thirty thousand; (3) or a county of the third classification with a
11 township form of government with a population of more than twenty thousand but
12 less than twenty-one thousand; (4) or any third class city with a population of
13 more than eleven thousand but less than thirteen thousand which is located in
14 a county of the third classification with a population of more than twenty-three
15 thousand but less than twenty-six thousand; (5) or any city of the third
16 classification with more than ten thousand five hundred but fewer than ten
17 thousand six hundred inhabitants; **(6) or any city of the third classification**
18 **with more than twenty-six thousand three hundred but fewer than**
19 **twenty-six thousand seven hundred inhabitants may impose a tax on the**

20 charges for all sleeping rooms paid by the transient guests of hotels or motels
21 situated in the city or county or a portion thereof, which shall be not more than
22 five percent per occupied room per night, except that such tax shall not become
23 effective unless the governing body of the city or county submits to the voters of
24 the city or county at a state general or primary election a proposal to authorize
25 the governing body of the city or county to impose a tax pursuant to this
26 section. The tax authorized by this section shall be in addition to the charge for
27 the sleeping room and shall be in addition to any and all taxes imposed by law
28 and the proceeds of such tax shall be used by the city or county solely for the
29 promotion of tourism. Such tax shall be stated separately from all other charges
30 and taxes.

31 2. Notwithstanding any other provision of law to the contrary, the tax
32 authorized in this section shall not be imposed in any city or county already
33 imposing such tax pursuant to any other law of this state, except that cities of the
34 third class having more than two thousand five hundred hotel and motel rooms,
35 and located in a county of the first classification in which and where another tax
36 on the charges for all sleeping rooms paid by the transient guests of hotels and
37 motels situated in such county is imposed, may impose the tax authorized by this
38 section of not more than one-half of one percent per occupied room per night.

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

41 Shall (insert the name of the city or county) impose a tax on the charges
42 for all sleeping rooms paid by the transient guests of hotels and motels situated
43 in (name of city or county) at a rate of (insert rate of percent) percent for the sole
44 purpose of promoting tourism?

45 YES NO

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

**67.1181. Any political subdivision authorized by this chapter to
2 collect and expend tax revenues imposed by such political subdivision
3 for the advertising and promotion of tourism shall perform, or cause to
4 be performed, an audit of its finances at least once every five calendar
5 years if no other statutory auditing requirement exists for such
6 political subdivision. The political subdivision shall pay the actual cost
7 of the audit from the revenues for operating costs. The first such audit**

8 **required by this section shall be completed no later than January 1,**
9 **2009.**

67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand and less than
3 seven thousand five hundred;

4 (2) A county with a population of over nine thousand six hundred and less
5 than twelve thousand which has a total assessed valuation of at least sixty-three
6 million dollars, if the county submits the issue to the voters of such county prior
7 to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third
9 classification without a township form of government with a population of at least
10 twenty-five thousand but not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial
12 census, a population of more than one thousand eight hundred fifty inhabitants
13 but less than one thousand nine hundred fifty inhabitants in a county of the first
14 classification with a charter form of government and having a population of
15 greater than six hundred thousand but less than nine hundred thousand
16 inhabitants;

17 (5) Any city having a population of more than three thousand but less
18 than eight thousand inhabitants in a county of the fourth classification having
19 a population of greater than forty-eight thousand inhabitants;

20 (6) Any city having a population of less than two hundred fifty inhabitants
21 in a county of the fourth classification having a population of greater than
22 forty-eight thousand inhabitants;

23 (7) Any fourth class city having a population of more than two thousand
24 five hundred but less than three thousand inhabitants in a county of the third
25 classification having a population of more than twenty-five thousand but less
26 than twenty-seven thousand inhabitants;

27 (8) Any third class city with a population of more than three thousand two
28 hundred but less than three thousand three hundred located in a county of the
29 third classification having a population of more than thirty-five thousand but less
30 than thirty-six thousand;

31 (9) Any county of the second classification without a township form of
32 government and a population of less than thirty thousand;

33 (10) Any city of the fourth class in a county of the second classification
34 without a township form of government and a population of less than thirty

35 thousand;

36 (11) Any county of the third classification with a township form of
37 government and a population of at least twenty-eight thousand but not more than
38 thirty thousand;

39 (12) Any city of the fourth class with a population of more than one
40 thousand eight hundred but less than two thousand in a county of the third
41 classification with a township form of government and a population of at least
42 twenty-eight thousand but not more than thirty thousand;

43 (13) Any city of the third class with a population of more than seven
44 thousand two hundred but less than seven thousand five hundred within a county
45 of the third classification with a population of more than twenty-one thousand but
46 less than twenty-three thousand;

47 (14) Any fourth class city having a population of more than two thousand
48 eight hundred but less than three thousand one hundred inhabitants in a county
49 of the third classification with a township form of government having a
50 population of more than eight thousand four hundred but less than nine thousand
51 inhabitants;

52 (15) Any fourth class city with a population of more than four hundred
53 seventy but less than five hundred twenty inhabitants located in a county of the
54 third classification with a population of more than fifteen thousand nine hundred
55 but less than sixteen thousand inhabitants;

56 (16) Any third class city with a population of more than three thousand
57 eight hundred but less than four thousand inhabitants located in a county of the
58 third classification with a population of more than fifteen thousand nine hundred
59 but less than sixteen thousand inhabitants;

60 (17) Any fourth class city with a population of more than four thousand
61 three hundred but less than four thousand five hundred inhabitants located in
62 a county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two
64 hundred inhabitants;

65 (18) Any fourth class city with a population of more than two thousand
66 four hundred but less than two thousand six hundred inhabitants located in a
67 county of the first classification without a charter form of government with a
68 population of more than fifty-five thousand but less than sixty thousand
69 inhabitants;

70 (19) Any fourth class city with a population of more than two thousand

71 five hundred but less than two thousand six hundred inhabitants located in a
72 county of the third classification with a population of more than nineteen
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

74 (20) Any county of the third classification without a township form of
75 government with a population greater than sixteen thousand but less than
76 sixteen thousand two hundred inhabitants;

77 (21) Any county of the second classification with a population of more
78 than forty-four thousand but less than fifty thousand inhabitants;

79 (22) Any third class city with a population of more than nine thousand
80 five hundred but less than nine thousand seven hundred inhabitants located in
81 a county of the first classification without a charter form of government and with
82 a population of more than one hundred ninety-eight thousand but less than one
83 hundred ninety-eight thousand two hundred inhabitants;

84 (23) Any city of the fourth classification with more than five thousand two
85 hundred but less than five thousand three hundred inhabitants located in a
86 county of the third classification without a township form of government and with
87 more than twenty-four thousand five hundred but less than twenty-four thousand
88 six hundred inhabitants;

89 (24) Any third class city with a population of more than nineteen
90 thousand nine hundred but less than twenty thousand in a county of the first
91 classification without a charter form of government and with a population of more
92 than one hundred ninety-eight thousand but less than one hundred ninety-eight
93 thousand two hundred inhabitants;

94 (25) Any city of the fourth classification with more than two thousand six
95 hundred but less than two thousand seven hundred inhabitants located in any
96 county of the third classification without a township form of government and with
97 more than fifteen thousand three hundred but less than fifteen thousand four
98 hundred inhabitants;

99 (26) Any county of the third classification without a township form of
100 government and with more than fourteen thousand nine hundred but less than
101 fifteen thousand inhabitants;

102 (27) Any city of the fourth classification with more than five thousand four
103 hundred but fewer than five thousand five hundred inhabitants and located in
104 more than one county;

105 (28) Any city of the fourth classification with more than six thousand
106 three hundred but fewer than six thousand five hundred inhabitants and located

107 in more than one county **through the creation of a tourism district which**
108 **may include, in addition to the geographic area of such city, the area**
109 **encompassed by the portion of the school district, located within a**
110 **county of the first classification with more than ninety-three thousand**
111 **eight hundred but fewer than ninety-three thousand nine hundred**
112 **inhabitants, having an average daily attendance for school year 2005-**
113 **2006 between one thousand eight hundred and one thousand nine**
114 **hundred;**

115 (29) Any city of the fourth classification with more than seven thousand
116 seven hundred but less than seven thousand eight hundred inhabitants located
117 in a county of the first classification with more than ninety-three thousand eight
118 hundred but less than ninety-three thousand nine hundred inhabitants;

119 (30) Any city of the fourth classification with more than two thousand
120 nine hundred but less than three thousand inhabitants located in a county of the
121 first classification with more than seventy-three thousand seven hundred but less
122 than seventy-three thousand eight hundred inhabitants; or

123 (31) Any city of the third classification with more than nine thousand
124 three hundred but less than nine thousand four hundred inhabitants;
125 may impose a tax on the charges for all sleeping rooms paid by the transient
126 guests of hotels, motels, bed and breakfast inns and campgrounds and any
127 docking facility which rents slips to recreational boats which are used by
128 transients for sleeping, which shall be at least two percent, but not more than
129 five percent per occupied room per night, except that such tax shall not become
130 effective unless the governing body of the city or county submits to the voters of
131 the city or county at a state general, primary or special election, a proposal to
132 authorize the governing body of the city or county to impose a tax pursuant to the
133 provisions of this section and section 67.1362. The tax authorized by this section
134 and section 67.1362 shall be in addition to any charge paid to the owner or
135 operator and shall be in addition to any and all taxes imposed by law and the
136 proceeds of such tax shall be used by the city or county solely for funding the
137 promotion of tourism. Such tax shall be stated separately from all other charges
138 and taxes.

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

5 accordance with chapter 355, RSMo.

6 2. The district shall be governed by a board consisting of at least five but
7 not more than thirty directors. Each director shall, during his or her entire term,
8 be:

9 (1) At least eighteen years of age; and

10 (2) Be either:

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

13 (b) [If in a home rule city with more than one hundred fifty-one thousand
14 five hundred but fewer than one hundred fifty-one thousand six hundred
15 inhabitants, a legally authorized representative of an owner of real property
16 located within the district.] If there are less than five owners of real property
17 located within a district, the board may be comprised of up to five legally
18 authorized representatives of any of the owners of real property located within
19 the district; or

20 (c) A registered voter residing within the district; and

21 (3) Any other qualifications set forth in the petition establishing the
22 district.

23 3. If the district is a political subdivision, the board shall be elected or
24 appointed, as provided in the petition.

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

27 (1) The municipal clerk shall specify a date on which the election shall
28 occur which date shall be a Tuesday and shall not be earlier than the tenth
29 Tuesday, and shall not be later than the fifteenth Tuesday, after the effective
30 date of the ordinance adopted to establish the district;

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

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

41 ballot as a candidate for director;

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

55 (5) Successor directors shall be elected in the same manner as the initial
56 directors. The date of the election of successor directors shall be specified by the
57 municipal clerk which date shall be a Tuesday and shall not be later than the
58 date of the expiration of the stated term of the expiring director. Each successor
59 director shall serve a term for the length specified prior to the election by the
60 district, which term shall be at least three years and not more than four years,
61 and shall continue until such director's successor is elected. In the event of a
62 vacancy on the board of directors, the remaining directors shall elect an interim
63 director to fill the vacancy for the unexpired term.

64 5. If the petition provides that the board is to be appointed by the
65 municipality, such appointments shall be made by the chief elected officer of the
66 municipality with the consent of the governing body of the municipality. For any
67 district formed prior to August 28, 2003, of the initial appointed directors,
68 one-half of the directors shall be appointed to serve for a two-year term and the
69 remaining one-half shall be appointed to serve for a four-year term until such
70 director's successor is appointed; provided that, if there is an odd number of
71 directors, the last person appointed shall serve a two-year term. For any district
72 formed on or after August 28, 2003, of the initial appointed directors, one-half
73 shall be appointed to serve for a two-year term, and one-half shall be appointed
74 to serve for the term specified by the district for successor directors pursuant to
75 this subsection, and if an odd number of directors are appointed, the last person
76 appointed shall serve for a two-year term; provided that each director shall serve

77 until such director's successor is appointed. Successor directors shall be
78 appointed in the same manner as the initial directors and shall serve for a term
79 of years specified by the district prior to the appointment, which term shall be at
80 least three years and not more than four years.

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

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

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

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

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

19 **Shall (insert the name of the political**
20 **subdivision) impose a sales tax at a rate of (insert rate of percent)**
21 **percent, solely for the purpose of funding construction for a shelter for**
22 **women and children?**

23 YES NO

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

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

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

51 4. On or after the effective date of the tax, the director of
52 revenue shall be responsible for the administration, collection,
53 enforcement, and operation of the tax, and sections 32.085 and 32.087,
54 RSMo, shall apply. In order to permit sellers required to collect and
55 report the sales tax to collect the amount required to be reported and
56 remitted, but not to change the requirements of reporting or remitting
57 the tax, or to serve as a levy of the tax, and in order to avoid fractions
58 of pennies, the governing body of the county may authorize the use of

59 a bracket system similar to that authorized in section 144.285, RSMo,
60 and notwithstanding the provisions of that section, this new bracket
61 system shall be used where this tax is imposed and shall apply to all
62 taxable transactions. Beginning with the effective date of the tax,
63 every retailer in the county shall add the sales tax to the sale price,
64 and this tax shall be a debt of the purchaser to the retailer until paid,
65 and shall be recoverable at law in the same manner as the purchase
66 price. For purposes of this section, all retail sales shall be deemed to
67 be consummated at the place of business of the retailer.

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

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

94 7. The governing body of any county that has adopted the sales
95 tax authorized in this section may submit the question of repeal of the

96 tax to the voters on any date available for elections for the county. The
97 ballot of submission shall be in substantially the following form:

98 Shall (insert the name of the political
99 subdivision) repeal the sales tax imposed at a rate of (insert rate
100 of percent) percent for the purpose of funding construction for a
101 shelter for women and children?

102 YES NO

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

106 If a majority of the votes cast on the question by the qualified voters
107 voting thereon are in favor of repeal, that repeal shall become effective
108 on December thirty-first of the calendar year in which such repeal was
109 approved. If a majority of the votes cast on the question by the
110 qualified voters voting thereon are opposed to the repeal, then the sales
111 tax authorized in this section shall remain effective until the question
112 is resubmitted under this section to the qualified voters and the repeal
113 is approved by a majority of the qualified voters voting on the question.

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

128 9. If the tax is repealed or terminated by any means, all funds
129 remaining in the special trust fund shall continue to be used solely for
130 the designated purposes, and the county shall notify the director of the
131 department of revenue of the action at least thirty days before the

132 **effective date of the repeal and the director may order retention in the**
133 **trust fund, for a period of one year, of two percent of the amount**
134 **collected after receipt of such notice to cover possible refunds or**
135 **overpayment of the tax and to redeem dishonored checks and drafts**
136 **deposited to the credit of such accounts. After one year has elapsed**
137 **after the effective date of abolition of the tax in such county, the**
138 **director shall remit the balance in the account to the county and close**
139 **the account of that county. The director shall notify each county of**
140 **each instance of any amount refunded or any check redeemed from**
141 **receipts due the county.**

67.2500. 1. **A theater, cultural arts, and entertainment district**
2 **may be established in the manner provided in section 67.2505 by the**
3 **governing body of any county set forth in this section or the governing**
4 **body of any city, town, or village that is within:**

5 (1) **A first class county with a charter form of government with a**
6 **population over two hundred fifty thousand that adjoins a first class county with**
7 **a charter form of government with a population over nine hundred thousand[, or**
8 **that is within];**

9 (2) **Any county with a charter form of government and with more than**
10 **two hundred fifty thousand but less than three hundred fifty thousand**
11 **inhabitants[, may establish a theater, cultural arts, and entertainment district**
12 **in the manner provided in section 67.2505];**

13 (3) **Any county of the first classification with more than**
14 **ninety-three thousand eight hundred but fewer than ninety-three**
15 **thousand nine hundred inhabitants;**

16 (4) **Any county of the first classification with more than one**
17 **hundred eighty-four thousand but fewer than one hundred eighty-eight**
18 **thousand inhabitants; or**

19 (5) **Any county with a charter form of government and with more**
20 **than six hundred thousand but fewer than seven hundred thousand**
21 **inhabitants.**

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

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

25 (1) **"District", a theater, cultural arts, and entertainment district**
26 **organized under this section;**

27 (2) "Qualified electors", "qualified voters", or "voters", registered voters
28 residing within the district or subdistrict, or proposed district or subdistrict, who
29 have registered to vote pursuant to chapter 115, RSMo, or, if there are no persons
30 eligible to be registered voters residing in the district or subdistrict, proposed
31 district or subdistrict, property owners, including corporations and other entities,
32 that are owners of real property;

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

35 (4) "Subdistrict", a subdivision of a district, but not a separate political
36 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 theater, cultural arts, and entertainment**
3 **district may be established in the manner provided in section 67.2515**
4 **by a circuit court with jurisdiction over any county set forth in this section**
5 **or any city, town, or village that is within:**

6 (1) A first class county with a charter form of government with a
7 population over two hundred fifty thousand that adjoins a first class county with
8 a charter form of government with a population over nine hundred thousand[, or
9 that is within];

10 (2) Any county with a charter form of government and with more than
11 two hundred fifty thousand but less than three hundred fifty thousand
12 inhabitants[, may establish a theater, cultural arts, and entertainment district
13 in the manner provided in section 67.2515];

14 (3) **Any county of the first classification with more than**
15 **ninety-three thousand eight hundred but fewer than ninety-three**
16 **thousand nine hundred inhabitants;**

17 (4) **Any county of the first classification with more than one**
18 **hundred eighty-four thousand but fewer than one hundred eighty-eight**
19 **thousand inhabitants; or**

20 (5) **Any county with a charter form of government and with more**
21 **than six hundred thousand but fewer than seven hundred thousand**
22 **inhabitants.**

72.080. 1. Any unincorporated city, town or other area of the state may,
2 except as otherwise provided in sections 72.400 to 72.420, become a city of the
3 class to which its population would entitle it pursuant to this chapter, and be
4 incorporated pursuant to the law for the government of cities of that class, in the

5 following manner: whenever a number of voters equal to fifteen percent of the
6 votes cast in the last gubernatorial election in the area proposed to be
7 incorporated shall present a petition to the governing body of the county in which
8 such city or town or area is situated, such petition shall describe, by metes and
9 bounds, the area to be incorporated and be accompanied by a plat thereof, shall
10 state the approximate population and the assessed valuation of all real and
11 personal property in the area and shall state facts showing that the proposed city
12 shall have the ability to furnish normal municipal services within a reasonable
13 time after its incorporation is to become effective and praying that the question
14 be submitted to determine if it may be incorporated. **The petition shall also**
15 **include the names and mailing addresses of all property owners within**
16 **the unincorporated area, and shall be accompanied by funds sufficient**
17 **to pay for the cost of providing notice of such incorporation and the**
18 **public hearing as provided in this subsection.** If the governing body shall
19 be satisfied that a number of voters equal to fifteen percent of the votes cast in
20 the last gubernatorial election in the area proposed to be incorporated have
21 signed such petition, the governing body shall **hold a public hearing for the**
22 **purpose of obtaining the opinion and suggestions of those persons**
23 **owning property in such unincorporated area. Notice of the proposed**
24 **incorporation and the date of the hearing shall be provided to such**
25 **property owners by United States mail at least thirty days before such**
26 **hearing. After the hearing is held, if the governing body determines**
27 **that the incorporation is in the best interest of the unincorporated**
28 **area, the governing body may** submit the question to the voters.

29 2. The county may make changes in the petition to correct technical errors
30 or to redefine the metes and bounds of the area to be incorporated to reflect other
31 boundary changes occurring within six months prior to the time of filing the
32 petition. Petitions submitted by proposing agents may be submitted with
33 exclusions for the signatures collected in areas originally included in the proposal
34 but subsequently annexed or incorporated separately as a city, town or village,
35 although the governing body shall be satisfied as to the sufficiency of the
36 signatures for the final proposed area. If a majority of the voters voting on the
37 question vote for incorporation, the governing body shall declare such city, town
38 or other area incorporated, designating in such order the metes and bounds
39 thereof, and thenceforth the inhabitants within such bounds shall be a body
40 politic and incorporate, by the name and style of "the city of", or "the

41 town of", and the first officers of such city or town shall be
42 designated by the order of the governing body, who shall hold their offices until
43 the next municipal election and until their successors shall be duly elected and
44 qualified. The county shall pay the costs of the election.

45 3. In any county with a charter form of government where fifty or more
46 cities, towns and villages have been incorporated, an unincorporated city, town
47 or other area of the state shall not be incorporated except as provided in sections
48 72.400 to 72.420.

49 4. Any unincorporated area with a private eighteen hole golf course
50 community and with at least a one hundred acre lake located within any county
51 of the first classification with more than eighty-two thousand but less than
52 eighty-two thousand one hundred inhabitants may incorporate as a city of the
53 class to which its population would entitle it pursuant to this chapter
54 notwithstanding any proposed annexation of the unincorporated area by any city
55 of the third or fourth classification or any home rule city with more than four
56 hundred thousand inhabitants and located in more than one county. If any city
57 of the third or fourth classification or any home rule city with more than four
58 hundred thousand inhabitants and located in more than one county proposes
59 annexation by ordinance or resolution of any unincorporated area as defined in
60 this subsection, no such annexation shall become effective until and only after a
61 majority of the qualified voters in the unincorporated area proposed to be
62 incorporated fail to approve or oppose the proposed incorporation by a majority
63 vote in the election described in subsection 2 of this section.

64 5. Prior to the election described in subsection 2 of this section, if the
65 owner or owners of either the majority of the commercial or the majority of the
66 agricultural classification of real property in the proposed area to be incorporated
67 object to such incorporation, such owner or owners may file an action in the
68 circuit court of the county in which such unincorporated area is situated,
69 pursuant to chapter 527, RSMo, praying for a declaratory judgment requesting
70 that such incorporation be declared unreasonable by the court. As used in this
71 subsection, a "majority of the commercial or agricultural classification" means a
72 majority as determined by the assessed valuation of the tracts of real property in
73 either classification to be determined by the assessments made according to
74 chapter 137, RSMo. The petition in such action shall state facts showing that
75 such incorporation including the real property owned by the petitioners is not
76 reasonable based on the same criteria as specified in subsection 3 of section

77 72.403 and is not necessary to the proper development of the city or town. If the
78 circuit court finds that such inclusion is not reasonable and necessary, it may
79 enjoin the incorporation or require the petition requesting the incorporation to be
80 resubmitted excluding all or part of the property of the petitioners from the
81 proposed incorporation.

89.010. The provisions of sections 89.010 to 89.140 shall apply to all cities,
2 towns and villages in this state. **In the case of a conflict between the**
3 **provisions of any city, town, or village that adopts a zoning or**
4 **subdivision ordinance based upon transect-based zoning and the**
5 **provisions of any ordinance or code of another political subdivision**
6 **with respect to street configuration requirements, the provisions of**
7 **such city, town, or village ordinance regarding street configuration**
8 **requirements, including number and locations of parking spaces, street,**
9 **drive lane and cul de sac lengths and widths, turning radii and**
10 **improvements within the right-of-way, shall prevail over any**
11 **conflicting or more restrictive code or ordinance of any other political**
12 **subdivision. For purposes of this section, the term "transect-based**
13 **zoning" shall mean a zoning regulation that utilizes an ordering system**
14 **of single family and mixed-use categories that enable smart growth and**
15 **traditional neighborhood development patterns, encourage compact,**
16 **walkable, mixed-use communities, access to transit, and conservation**
17 **of open space and natural resources.**

89.400. When the planning commission of any municipality adopts a city
2 plan which includes at least a major street plan or progresses in its city planning
3 to the making and adoption of a major street plan, and files a certified copy of the
4 major street plan in the office of the county recorder of the county in which the
5 municipality is located, no plat of a subdivision of land lying within the
6 municipality shall be filed or recorded until it has been submitted to and a report
7 and recommendation thereon made by the commission to the city council and the
8 council has approved the plat as provided by law. **In the case of a conflict**
9 **between the provisions of any city, town, or village that adopts a zoning**
10 **or subdivision ordinance based upon transect-based zoning and the**
11 **provisions of any ordinance or code of another political subdivision**
12 **with respect to street configuration requirements, the provisions of**
13 **such city, town, or village ordinance regarding street configuration**
14 **requirements, including number and locations of parking spaces, street,**

15 drive lane and cul de sac lengths and widths, turning radii and
 16 improvements within the right-of-way, shall prevail over any
 17 conflicting or more restrictive code or ordinance of any other political
 18 subdivision. For purposes of this section, the term "transect-based
 19 zoning" shall mean a zoning regulation that utilizes an ordering system
 20 of single family and mixed-use categories that enable smart growth and
 21 traditional neighborhood development patterns, encourage compact,
 22 walkable, mixed-use communities, access to transit, and conservation
 23 of open space and natural resources.

92.500. 1. The governing body of any city not within a county
 2 may impose, by order or ordinance, a sales tax on all retail sales made
 3 within the city which are subject to sales tax under chapter 144,
 4 RSMo. The tax authorized in this section shall not exceed one-half of
 5 one percent, and shall be imposed solely for the purpose of providing
 6 revenues for the operation of public safety departments, including
 7 police and fire departments, and for compensation, pension programs,
 8 and health care for employees and pensioners of the public safety
 9 departments. The tax authorized in this section shall be in addition to
 10 all other sales taxes imposed by law, and shall be stated separately
 11 from all other charges and taxes. The order or ordinance shall not
 12 become effective unless the governing body of the city submits to the
 13 voters residing within the city at a state general, primary, or special
 14 election a proposal to authorize the governing body of the city to
 15 impose a tax under this section.

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

18 Shall (insert the name of the city) impose
 19 a sales tax at a rate of (insert rate of percent) percent, solely for
 20 the purpose of providing revenues for the operation of public safety
 21 departments of the city?

22 YES NO

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

26 If a majority of the votes cast on the question by the qualified voters
 27 voting thereon are in favor of the question, then the tax shall become

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

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

57 4. On or after the effective date of the tax, the director of
58 revenue shall be responsible for the administration, collection,
59 enforcement, and operation of the tax, and sections 32.085 and 32.087,
60 RSMo, shall apply. In order to permit sellers required to collect and
61 report the sales tax to collect the amount required to be reported and
62 remitted, but not to change the requirements of reporting or remitting
63 the tax, or to serve as a levy of the tax, and in order to avoid fractions
64 of pennies, the governing body of the city may authorize the use of a

65 bracket system similar to that authorized in section 144.285, RSMo, and
66 notwithstanding the provisions of that section, this new bracket system
67 shall be used where this tax is imposed and shall apply to all taxable
68 transactions. Beginning with the effective date of the tax, every
69 retailer in the city shall add the sales tax to the sale price, and this tax
70 shall be a debt of the purchaser to the retailer until paid, and shall be
71 recoverable at law in the same manner as the purchase price. For
72 purposes of this section, all retail sales shall be deemed to be
73 consummated at the place of business of the retailer.

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

96 6. The governing body of any city that has adopted the sales tax
97 authorized in this section may submit the question of repeal of the tax
98 to the voters on any date available for elections for the city. The ballot
99 of submission shall be in substantially the following form:

100 Shall (insert the name of the city) repeal the
101 sales tax imposed at a rate of (insert rate of percent) percent for

102 the purpose of providing revenues for the operation of public safety
103 departments of the city?

104 YES NO

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

108 If a majority of the votes cast on the question by the qualified voters
109 voting thereon are in favor of repeal, that repeal shall become effective
110 on December thirty-first of the calendar year in which such repeal was
111 approved. If a majority of the votes cast on the question by the
112 qualified voters voting thereon are opposed to the repeal, then the sales
113 tax authorized in this section shall remain effective until the question
114 is resubmitted under this section to the qualified voters and the repeal
115 is approved by a majority of the qualified voters voting on the question.

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

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

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

94.950. 1. As used in this section, "museum" means museums
 2 operating or to be built in the city and that are registered with the
 3 United States Internal Revenue Service as a 501(c)(3) corporation, or
 4 an organization that is registered with the United States Internal
 5 Revenue Service as a 501(c)(3) corporation and that develops, promotes,
 6 or operates historical locations or preservation sites.

7 2. The governing body of any home rule city with more than
 8 forty-five thousand five hundred but fewer than forty-five thousand
 9 nine hundred inhabitants and partially located in any county of the
 10 first classification with more than one hundred four thousand six
 11 hundred but fewer than one hundred four thousand seven hundred
 12 inhabitants may impose, by order or ordinance, a sales tax on all retail
 13 sales made within the city which are subject to sales tax under chapter
 14 144, RSMo. The tax authorized in this section shall not exceed one-half
 15 of one percent, and shall be imposed solely for the purpose of funding
 16 the operation, construction, or renovation of historical locations and
 17 museums to promote tourism. The tax authorized in this section shall
 18 be in addition to all other sales taxes imposed by law, and shall be
 19 stated separately from all other charges and taxes. The order or
 20 ordinance shall not become effective unless the governing body of the
 21 city submits to the voters residing within the city at a state general,
 22 primary, or special election a proposal to authorize the governing body
 23 of the city to impose a tax under this section.

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

26 Shall (insert the name of the city) impose a
 27 sales tax at a rate of (insert rate of percent) percent, solely for the
 28 purpose of funding the operation, construction, or renovation of
 29 historical locations and museums to promote tourism?

30 YES NO

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

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

43 4. All revenue collected under this section by the director of the
44 department of revenue on behalf of any city, except for one percent for
45 the cost of collection which shall be deposited in the state's general
46 revenue fund, shall be deposited in a special trust fund, which is
47 hereby created and shall be known as the "Local Option Museum Sales
48 Tax Trust Fund", and shall be used solely for the designated
49 purposes. Moneys in the fund shall not be deemed to be state funds,
50 and shall not be commingled with any funds of the state. The director
51 may make refunds from the amounts in the trust fund and credited to
52 the city for erroneous payments and overpayments made, and may
53 redeem dishonored checks and drafts deposited to the credit of such
54 city. Any funds in the trust fund which are not needed for current
55 expenditures shall be invested in the same manner as other funds are
56 invested. Any interest and moneys earned on such investments shall be
57 credited to the fund. Not later than the tenth day of each month, the
58 director shall distribute all moneys deposited in the trust fund during
59 the preceding month to the city that levied the sales tax.

60 5. On or after the effective date of the tax, the director of
61 revenue shall be responsible for the administration, collection,
62 enforcement, and operation of the tax, and sections 32.085 and 32.087,
63 RSMo, shall apply. In order to permit sellers required to collect and
64 report the sales tax to collect the amount required to be reported and
65 remitted, but not to change the requirements of reporting or remitting
66 the tax, or to serve as a levy of the tax, and in order to avoid fractions
67 of pennies, the governing body of the city may authorize the use of a

68 bracket system similar to that authorized in section 144.285, RSMo, and
69 notwithstanding the provisions of that section, this new bracket system
70 shall be used where this tax is imposed and shall apply to all taxable
71 transactions. Beginning with the effective date of the tax, every
72 retailer in the city shall add the sales tax to the sale price, and this tax
73 shall be a debt of the purchaser to the retailer until paid, and shall be
74 recoverable at law in the same manner as the purchase price. For
75 purposes of this section, all retail sales shall be deemed to be
76 consummated at the place of business of the retailer.

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

99 7. The governing body of any city that has adopted the sales tax
100 authorized in this section may submit the question of repeal of the tax
101 to the voters on any date available for elections for the city. The ballot
102 of submission shall be in substantially the following form:

103 Shall (insert the name of the city) repeal
104 the sales tax imposed at a rate of (insert rate of percent) percent

105 for the purpose of funding the operation, construction, or renovation
106 of historical locations and museums to promote tourism?

107 YES NO

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

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

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

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

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

100.050. 1. Any municipality proposing to carry out a project for
2 industrial development shall first, by majority vote of the governing body of the
3 municipality, approve the plan for the project. The plan shall include the
4 following information pertaining to the proposed project:

- 5 (1) A description of the project;
- 6 (2) An estimate of the cost of the project;
- 7 (3) A statement of the source of funds to be expended for the project;
- 8 (4) A statement of the terms upon which the facilities to be provided by
9 the project are to be leased or otherwise disposed of by the municipality; and
- 10 (5) Such other information necessary to meet the requirements of sections
11 100.010 to 100.200.

12 2. If the plan for the project is approved after August 28, 2003, and the
13 project plan involves issuance of revenue bonds or involves conveyance of a fee
14 interest in property to a municipality, the project plan shall additionally include
15 the following information:

- 16 (1) A statement identifying each school district, junior college district,
17 county, or city affected by such project except property assessed by the state tax
18 commission pursuant to chapters 151 and 153, RSMo;
- 19 (2) The most recent equalized assessed valuation of the real property and
20 personal property included in the project, and an estimate as to the equalized
21 assessed valuation of real property and personal property included in the project
22 after development;
- 23 (3) An analysis of the costs and benefits of the project on each school
24 district, junior college district, county, or city; and
- 25 (4) Identification of any payments in lieu of taxes expected to be made by
26 any lessee of the project, and the disposition of any such payments by the
27 municipality.

28 3. If the plan for the project is approved after August 28, 2003, any
29 payments in lieu of taxes expected to be made by any lessee of the project shall
30 be applied in accordance with this section. The lessee may reimburse the

31 municipality for its actual costs of issuing the bonds and administering the plan.
32 All amounts paid in excess of such actual costs shall, immediately upon receipt
33 thereof, be disbursed by the municipality's treasurer or other financial officer to
34 each school district, junior college district, county, or city in proportion to the
35 current ad valorem tax levy of each school district, junior college district, county,
36 or city; however, in any county of the first classification with more than
37 ninety-three thousand eight hundred but fewer than ninety-three thousand nine
38 hundred inhabitants, **or any county of the first classification with more**
39 **than one hundred thirty-five thousand four hundred but fewer than one**
40 **hundred thirty-five thousand five hundred inhabitants**, if the plan for the
41 project is approved after May 15, 2005, such amounts shall be disbursed by the
42 municipality's treasurer or other financial officer to each affected taxing entity
43 in proportion to the current ad valorem tax levy of each affected taxing entity.

110.150. 1. The county commission, [at noon] on the first day of the April
2 term in 1997 and every second or fourth year thereafter, shall publicly open the
3 bids, and cause each bid to be entered upon the records of the commission, and
4 shall select as the depositories of all the public funds of every kind and
5 description going into the hands of the county treasurer, and also all the public
6 funds of every kind and description going into the hands of the ex officio collector
7 in counties under township organization, the deposit of which is not otherwise
8 provided for by law, the banking corporations or associations whose bids
9 respectively made for one or more of the parts of the funds shall in the aggregate
10 constitute the largest offer for the payment of interest per annum for the funds;
11 but the commission may reject any and all bids.

12 2. The interest upon each fund shall be computed upon the daily balances
13 with the depository, and shall be payable to the county treasurer monthly, who
14 shall place the interest on the school funds to the credit of those funds
15 respectively, the interest on all county hospital funds and hospital district funds
16 to the credit of those funds, the interest on county health center funds to the
17 credit of those funds, the interest on county library funds to the credit of those
18 funds and the interest on all other funds to the credit of the county general fund;
19 provided, that the interest on any funds collected by the collector of any county
20 of the first classification not having a charter form of government on behalf of any
21 political subdivision or special district shall be credited to such political
22 subdivision or special district.

23 3. The county clerk shall, in opening the bids, return the certified checks

24 deposited with him to the banks whose bids are rejected, and on approval of the
25 security of the successful bidders return the certified checks to the banks whose
26 bids are accepted.

**135.084. Any county with a charter form of government and with
2 more than six hundred thousand but fewer than seven hundred
3 thousand inhabitants may, through the adoption of an ordinance, allow
4 for the deferral of increases in property tax liability and interest
5 thereon in excess of the property tax liability for 2005 for homestead
6 property, as that term is defined in section 135.010, RSMo, that is
7 located in such county and owned and occupied by an individual or
8 individuals age sixty-five and older. Such county may, by adoption of
9 an ordinance, place such requirements upon the deferral of real
10 property taxes as its governing body deems appropriate. Through an
11 annual appropriation made by such county and upon determining the
12 amount of deferred taxes on tax-deferred property for the tax year, the
13 county shall pay to the respective political subdivisions levying a tax
14 upon real property located within or partially within the county and,
15 with regard to constitutionally dedicated real property taxes, to state
16 an amount equivalent to the deferred taxes owed to the political
17 subdivisions and the state. A county allowing for the deferral of real
18 property taxes may accrue interest upon the amount of deferred taxes
19 in the same manner and rate as provided under section 32.065,
20 RSMo. Any taxpayer who defers increases in property tax liability
21 under this section shall be ineligible to receive the senior citizen
22 property tax credit or the homestead preservation tax credit for any
23 year in which the increase in property tax liability is deferred or
24 remains unpaid.**

137.055. 1. After the assessor's book of each county, except in the city of
2 St. Louis, shall be corrected and adjusted according to law, but not later than
3 September twentieth, of each year, the county governing body shall ascertain the
4 sum necessary to be raised for county purposes, and fix the rate of taxes on the
5 several subjects of taxation so as to raise the required sum, and the same to be
6 entered in the proper columns in the tax book.

7 2. Prior to fixing the rate of taxes, as provided in this section, the county
8 governing body shall hold a public hearing on the proposed rate of taxes. A notice
9 stating the time and place for the hearing shall be published in at least one
10 newspaper qualified under the laws of Missouri of general circulation in the

11 county at least seven days prior to the date of the hearing. The notice shall
12 include the aggregate assessed valuation by category of real, total personal and
13 other tangible property in the county as entered in the tax book for the fiscal year
14 for which the tax is to be levied, the aggregate assessed valuation by category of
15 real, total personal and other tangible property in the county for the preceding
16 taxable year, the required sums to be raised from the property tax for each
17 purpose for which the county levies taxes as approved in the budget adopted
18 under chapter 50, RSMo, [and] the proposed rate of taxes which will produce
19 substantially the same revenues as required by the budget, **and the increase**
20 **in tax revenue realized due to an increase in assessed value as a result**
21 **of new construction and improvement, and the increase, both in dollar**
22 **value and percentage, in tax revenue as a result of reassessment if the**
23 **proposed tax rate is adopted.** Failure of any taxpayer to appear at said
24 hearing shall not prevent the taxpayer from pursuit of any other legal remedy
25 otherwise available to the taxpayer. Nothing in this subsection absolves county
26 governing bodies of responsibilities under section 137.073 nor to adjust tax rates
27 in event changes in assessed valuation occur that would alter the tax rate
28 calculations.

137.115. 1. All other laws to the contrary notwithstanding, the assessor
2 or the assessor's deputies in all counties of this state including the city of St.
3 Louis shall annually make a list of all real and tangible personal property taxable
4 in the assessor's city, county, town or district. Except as otherwise provided in
5 subsection 3 of this section and section 137.078, the assessor shall annually
6 assess all personal property at thirty-three and one-third percent of its true value
7 in money as of January first of each calendar year. The assessor shall annually
8 assess all real property, including any new construction and improvements to real
9 property, and possessory interests in real property at the percent of its true value
10 in money set in subsection 5 of this section. The assessor shall annually assess
11 all real property in the following manner: new assessed values shall be
12 determined as of January first of each odd-numbered year and shall be entered
13 in the assessor's books; those same assessed values shall apply in the following
14 even-numbered year, except for new construction and property improvements
15 which shall be valued as though they had been completed as of January first of
16 the preceding odd-numbered year. The assessor may call at the office, place of
17 doing business, or residence of each person required by this chapter to list
18 property, and require the person to make a correct statement of all taxable

19 tangible personal property owned by the person or under his or her care, charge
20 or management, taxable in the county. On or before January first of each
21 even-numbered year, the assessor shall prepare and submit a two-year
22 assessment maintenance plan to the county governing body and the state tax
23 commission for their respective approval or modification. The county governing
24 body shall approve and forward such plan or its alternative to the plan to the
25 state tax commission by February first. If the county governing body fails to
26 forward the plan or its alternative to the plan to the state tax commission by
27 February first, the assessor's plan shall be considered approved by the county
28 governing body. If the state tax commission fails to approve a plan and if the
29 state tax commission and the assessor and the governing body of the county
30 involved are unable to resolve the differences, in order to receive state cost-share
31 funds outlined in section 137.750, the county or the assessor shall petition the
32 administrative hearing commission, by May first, to decide all matters in dispute
33 regarding the assessment maintenance plan. Upon agreement of the parties, the
34 matter may be stayed while the parties proceed with mediation or arbitration
35 upon terms agreed to by the parties. The final decision of the administrative
36 hearing commission shall be subject to judicial review in the circuit court of the
37 county involved. In the event a valuation of subclass (1) real property within any
38 county with a charter form of government, or within a city not within a county,
39 is made by a computer, computer-assisted method or a computer program, the
40 burden of proof, supported by clear, convincing and cogent evidence to sustain
41 such valuation, shall be on the assessor at any hearing or appeal. In any such
42 county, unless the assessor proves otherwise, there shall be a presumption that
43 the assessment was made by a computer, computer-assisted method or a
44 computer program. Such evidence shall include, but shall not be limited to, the
45 following:

46 (1) The findings of the assessor based on an appraisal of the property by
47 generally accepted appraisal techniques; and

48 (2) The purchase prices from sales of at least three comparable properties
49 and the address or location thereof. As used in this paragraph, the word
50 "comparable" means that:

51 (a) Such sale was closed at a date relevant to the property valuation; and

52 (b) Such properties are not more than one mile from the site of the
53 disputed property, except where no similar properties exist within one mile of the
54 disputed property, the nearest comparable property shall be used. Such property

55 shall be within five hundred square feet in size of the disputed property, and
56 resemble the disputed property in age, floor plan, number of rooms, and other
57 relevant characteristics.

58 2. Assessors in each county of this state and the city of St. Louis may send
59 personal property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate
61 subclasses of tangible personal property and shall be assessed and valued for the
62 purposes of taxation at the following [percents] **percentages** of their true value
63 in money:

64 (1) Grain and other agricultural crops in an unmanufactured condition,
65 one-half of one percent;

66 (2) Livestock, twelve percent;

67 (3) Farm machinery, twelve percent;

68 (4) Motor vehicles which are eligible for registration as and are registered
69 as historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which
70 are at least twenty-five years old and which are used solely for noncommercial
71 purposes and are operated less than fifty hours per year or aircraft that are home
72 built from a kit, five percent;

73 (5) Poultry, twelve percent; and

74 (6) Tools and equipment used for pollution control and tools and
75 equipment used in retooling for the purpose of introducing new product lines or
76 used for making improvements to existing products by any company which is
77 located in a state enterprise zone and which is identified by any standard
78 industrial classification number cited in subdivision (6) of section 135.200, RSMo,
79 twenty-five percent.

80 4. The person listing the property shall enter a true and correct statement
81 of the property, in a printed blank prepared for that purpose. The statement,
82 after being filled out, shall be signed and either affirmed or sworn to as provided
83 in section 137.155. The list shall then be delivered to the assessor.

84 5. All subclasses of real property, as such subclasses are established in
85 section 4(b) of article X of the Missouri Constitution and defined in section
86 137.016, shall be assessed at the following percentages of true value:

87 (1) For real property in subclass (1), nineteen percent;

88 (2) For real property in subclass (2), twelve percent; and

89 (3) For real property in subclass (3), thirty-two percent.

90 6. Manufactured homes, as defined in section 700.010, RSMo, which are

91 actually used as dwelling units shall be assessed at the same percentage of true
92 value as residential real property for the purpose of taxation. The percentage of
93 assessment of true value for such manufactured homes shall be the same as for
94 residential real property. If the county collector cannot identify or find the
95 manufactured home when attempting to attach the manufactured home for
96 payment of taxes owed by the manufactured home owner, the county collector
97 may request the county commission to have the manufactured home removed from
98 the tax books, and such request shall be granted within thirty days after the
99 request is made; however, the removal from the tax books does not remove the tax
100 lien on the manufactured home if it is later identified or found. A manufactured
101 home located in a manufactured home rental park, rental community or on real
102 estate not owned by the manufactured home owner shall be considered personal
103 property. A manufactured home located on real estate owned by the
104 manufactured home owner may be considered real property.

105 7. Each manufactured home assessed shall be considered a parcel for the
106 purpose of reimbursement pursuant to section 137.750, unless the manufactured
107 home has been converted to real property in compliance with section 700.111,
108 RSMo, and assessed as a realty improvement to the existing real estate parcel.

109 8. Any amount of tax due and owing based on the assessment of a
110 manufactured home shall be included on the personal property tax statement of
111 the manufactured home owner unless the manufactured home has been converted
112 to real property in compliance with section 700.111, RSMo, in which case the
113 amount of tax due and owing on the assessment of the manufactured home as a
114 realty improvement to the existing real estate parcel shall be included on the real
115 property tax statement of the real estate owner.

116 9. The assessor of each county and each city not within a county shall use
117 the trade-in value published in the October issue of the National Automobile
118 Dealers' Association Official Used Car Guide, or its successor publication, as the
119 recommended guide of information for determining the true value of motor
120 vehicles described in such publication. In the absence of a listing for a particular
121 motor vehicle in such publication, the assessor shall use such information or
122 publications which in the assessor's judgment will fairly estimate the true value
123 in money of the motor vehicle.

124 10. Before the assessor may increase the assessed valuation of any parcel
125 of subclass (1) real property by more than fifteen percent since the last
126 assessment, excluding increases due to new construction or improvements, the

127 assessor shall conduct a physical inspection of such property.

128 11. If a physical inspection is required, pursuant to subsection 10 of this
129 section, the assessor shall notify the property owner of that fact in writing and
130 shall provide the owner clear written notice of the owner's rights relating to the
131 physical inspection. If a physical inspection is required, the property owner may
132 request that an interior inspection be performed during the physical
133 inspection. The owner shall have no less than thirty days to notify the assessor
134 of a request for an interior physical inspection.

135 12. A physical inspection, as required by subsection 10 of this section,
136 shall include, but not be limited to, an on-site personal observation and review
137 of all exterior portions of the land and any buildings and improvements to which
138 the inspector has or may reasonably and lawfully gain external access, and shall
139 include an observation and review of the interior of any buildings or
140 improvements on the property upon the timely request of the owner pursuant to
141 subsection 11 of this section. Mere observation of the property via a "drive-by
142 inspection" or the like shall not be considered sufficient to constitute a physical
143 inspection as required by this section.

144 13. The provisions of subsections 11 and 12 of this section shall only apply
145 in any county with a charter form of government with more than one million
146 inhabitants.

147 14. A county or city collector may accept credit cards as proper form of
148 payment of outstanding property tax or license due. No county or city collector
149 may charge surcharge for payment by credit card which exceeds the fee or
150 surcharge charged by the credit card bank, processor, or issuer for its service. A
151 county or city collector may accept payment by electronic transfers of funds in
152 payment of any tax or license and charge the person making such payment a fee
153 equal to the fee charged the county by the bank, processor, or issuer of such
154 electronic payment.

155 15. [The provisions of this section and sections 137.073, 138.060 and
156 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
157 assembly, second regular session, shall become effective January 1, 2003, for any
158 taxing jurisdiction within a county with a charter form of government with
159 greater than one million inhabitants, and the provisions of this section and
160 sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150
161 of the ninety-first general assembly, second regular session, shall become effective
162 October 1, 2004, for all taxing jurisdictions in this state.] Any county or city not

163 within a county in this state may, by an affirmative vote of the governing body
164 of such county, opt out of the provisions of this section and sections 137.073,
165 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first
166 general assembly, second regular session and section 137.073 as modified by this
167 act, for the next year of the general reassessment, prior to January first of any
168 year. No county or city not within a county shall exercise this opt-out provision
169 after implementing the provisions of this section and sections 137.073, 138.060,
170 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
171 assembly, second regular session and section 137.073 as modified by this act, in
172 a year of general reassessment. For the purposes of applying the provisions of
173 this subsection, a political subdivision contained within two or more counties
174 where at least one of such counties has opted out and at least one of such
175 counties has not opted out shall calculate a single tax rate as in effect prior to the
176 enactment of house bill no. 1150 of the ninety-first general assembly, second
177 regular session. A governing body of a city not within a county or a county that
178 has opted out under the provisions of this subsection may choose to implement
179 the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo,
180 as enacted by house bill no. 1150 of the ninety-first general assembly, second
181 regular session, and section 137.073 as modified by this act, for the next year of
182 general reassessment, by an affirmative vote of the governing body prior to
183 December thirty-first of any year.

184 **16. The governing body of any city of the third classification**
185 **with more than twenty-six thousand three hundred but fewer than**
186 **twenty-six thousand seven hundred inhabitants located in any county**
187 **that has exercised its authority to opt out under subsection 15 of this**
188 **section may levy separate and differing tax rates for real and personal**
189 **property only if such city bills and collects its own property taxes or**
190 **satisfies the entire cost of the billing and collection of such separate**
191 **and differing tax rates. Such separate and differing rates shall not**
192 **exceed such city's tax rate ceiling.**

190.053. 1. All members of the board of directors of an
2 **ambulance district first elected on or after January 1, 2008, shall attend**
3 **and complete an educational seminar or conference or other suitable**
4 **training on the role and duties of a board member of an ambulance**
5 **district. The training required under this section shall be offered by**
6 **a statewide association organized for the benefit of ambulance districts**

7 or be approved by the state advisory council on emergency medical
8 services. Such training shall include, at a minimum:

9 (a) Information relating to the roles and duties of an ambulance
10 district director;

11 (b) A review of all state statutes and regulations relevant to
12 ambulance districts;

13 (c) State ethics laws;

14 (d) State sunshine laws, chapter 610, RSMo;

15 (e) Financial and fiduciary responsibility;

16 (f) State laws relating to the setting of tax rates; and

17 (g) State laws relating to revenue limitations.

18 2. If any ambulance district board member fails to attend a
19 training session within twelve months after taking office, the board
20 member shall not be compensated for attendance at meetings thereafter
21 until the board member has completed such training session.

206.090. 1. After the hospital district has been declared organized, the
2 declaring county commission shall divide the district into six election districts as
3 equal in population as possible, and shall by lot number the districts from one to
4 six inclusive. The county commission shall cause an election to be held in the
5 hospital district within ninety days after the order establishing the hospital
6 district to elect hospital district directors. Each voter shall vote for six directors,
7 one from each district, **except in any county of the third classification**
8 **without a township form of government and with more than ten**
9 **thousand six hundred but fewer than ten thousand seven hundred**
10 **inhabitants, each voter shall vote for one director from the hospital**
11 **election district in which the voter resides.** Directors shall serve a term of
12 six years or a lesser term of years as may be established by the county
13 commission. If directors are to serve a term of six years, the initial term of the
14 director elected from district number one shall serve a term of one year, the
15 director elected from district number two shall serve a term of two years, the
16 director elected from district number three shall serve a term of three years, the
17 director elected from district number four shall serve a term of four years, the
18 director elected from district number five shall serve a term of five years, and the
19 director elected from district number six shall serve a term of six years;
20 thereafter, the terms of all directors shall be six years. If the county commission
21 chooses to establish a term of office of less than six years, the initial election of

22 directors shall be done in a manner established by the county commission. All
23 directors shall serve until their successors are elected and qualified. Any vacancy
24 shall be filled by the remaining members of the board of directors who shall
25 appoint a person to serve as director until the next municipal election.

26 2. Candidates for director of the hospital district shall be citizens of the
27 United States, voters of the hospital district who have resided within the state
28 for one year next preceding the election and who are at least thirty years of age. All
29 candidates shall file their declaration of candidacy with the county commission
30 calling the election for the organizational election, and for subsequent elections,
31 with the secretary of the board of directors of the district.

32 3. Notwithstanding any other provisions of law, if the number of
33 candidates for office of director is no greater than the number of directors to be
34 elected, no election shall be held, and the candidates shall assume the
35 responsibilities of their offices at the same time and in the same manner as if
36 they had been elected.

37 4. Notwithstanding the provisions of subsections 1 to 3 of this section,
38 after the formation of the hospital district, the hospital board of directors, by a
39 majority vote of the directors with the consent of a majority of the county
40 commission on an order of record, may abolish the six hospital districts' election
41 districts and cause the hospital district directors to be elected from the hospital
42 district at large. Upon opting to elect the hospital district directors at large, the
43 then serving hospital district directors shall continue to serve the remainder of
44 their terms and any vacancies on the board, after the date of such option, shall
45 be filled by an election conducted at large in the district.

247.040. 1. Proceedings for the formation of a public water supply district
2 shall be substantially as follows: a petition in duplicate describing the proposed
3 boundaries of the district sought to be formed, accompanied by a plat of the
4 proposed district, shall be filed with the clerk of the circuit court of the county
5 wherein the proposed district is situate, or with the clerk of the circuit court of
6 the county having the largest acreage proposed to be included in the proposed
7 district, in the event that the proposed district embraces lands in more than one
8 county. Such petition, in addition to such boundary description, shall set forth
9 an estimate of the number of customers of the proposed district, the necessity for
10 the formation of the district, the probable cost of the improvement, an
11 approximation of the assessed valuation of taxable property within the district
12 and such other information as may be useful to the court in determining whether

13 or not the petition should be granted and a decree of incorporation entered. Such
14 petition shall be accompanied by a cash deposit of fifty dollars as an advancement
15 of the costs of the proceeding, and the petition shall be signed by not less than
16 fifty voters or owners of real property within the proposed district and shall pray
17 for the incorporation of the territory therein described into a public water supply
18 district. The petition shall be verified by at least one of the signers of the
19 petition, including a statement confirming that service has been made by certified
20 mail to the city manager or the business office of any municipality with
21 boundaries located not more than one mile from any boundary of the proposed
22 district.

23 2. Upon the filing of the petition, the same shall be presented to the
24 circuit court, and such court shall fix a date for a hearing on such petition, as
25 herein provided for. Thereupon the clerk of the court shall give notice of the
26 filing of the petition in some newspaper of general circulation in the county in
27 which the proceedings are pending, and if the district extends into any other
28 county or counties, such notice shall also be published in some newspaper of
29 general circulation in such other county or counties. The notice shall contain a
30 description of the proposed boundary lines of the district and the general
31 purposes of the petition, and shall set forth the date fixed for the hearing on the
32 petition, which shall not be less than seven nor more than twenty-one days after
33 the date of the last publication of the notice and shall be on some regular judicial
34 day of the court wherein the petition is pending. Such notice shall be signed by
35 the clerk of the circuit court and shall be published in three successive issues of
36 a weekly newspaper or in a daily newspaper once a week for three consecutive
37 weeks.

38 3. The court, for good cause shown, may continue the case or the hearing
39 thereon from time to time until final disposition thereof.

40 4. Exceptions to the formation of a district, or to the boundaries outlined
41 in the petition for the incorporation thereof, may be made by any voter or owner
42 of real property in the proposed district or by any municipality with boundaries
43 located not more than one mile from any boundary of the proposed district;
44 provided, such exceptions are filed not less than five days prior to the date set for
45 the hearing on the petition. Such exceptions shall specify the grounds upon
46 which the exceptions are being made. If any such exceptions be filed, the court
47 shall take them into consideration in passing upon the petition and shall also
48 consider the evidence in support of the petition and in support of the exceptions

49 made. Should the court find that the petition should be granted but that changes
50 should be made in the boundary lines, it shall make such changes in the
51 boundary lines as set forth in the petition as to the court may seem meet and
52 proper, and thereupon enter its decree of incorporation, with such boundaries as
53 changed.

54 5. Should the court find that it would not be to the public interest to form
55 such a district, the petition shall be dismissed at the costs of the petitioners. If,
56 however, the court should find in favor of the formation of such district, the court
57 shall enter its decree of incorporation, setting forth the boundaries of the
58 proposed district as determined by the court pursuant to the aforesaid
59 hearing. The decree of incorporation shall also divide the district into five
60 subdistricts and shall fix their boundary lines, all of which subdistricts shall have
61 approximately the same area and shall be numbered, **except in any county**
62 **with a charter form of government and with more than six hundred**
63 **thousand but fewer than seven hundred thousand inhabitants, the**
64 **subdistricts shall be numbered, shall comprise compact and contiguous**
65 **territory, and shall contain, as nearly as possible, an equal number of**
66 **inhabitants. Not later than ninety days following the publication of the**
67 **decennial census, the subdistricts of any district in any county with a**
68 **charter form of government and with more than six hundred thousand**
69 **but fewer than seven hundred thousand inhabitants shall be**
70 **reapportioned as necessary.** The decree shall further contain an appointment
71 of one voter from each of such subdistricts, to constitute the first board of
72 directors of the district. No two members of such board so appointed or hereafter
73 elected or appointed shall reside in the same subdistrict, except as provided in
74 section 247.060. If no qualified person who lives in the subdistrict is willing to
75 serve on the board, the court may appoint, or the voters may elect, an otherwise
76 qualified person who lives in the district but not in the subdistrict. The court
77 shall designate two of such directors so appointed to serve for a term of two years
78 and one to serve for a term of one year. And the directors thus appointed by the
79 court shall serve for the terms thus designated and until their successors shall
80 have been appointed or elected as herein provided. The decree shall further
81 designate the name and number of the district by which it shall hereafter be
82 officially known.

83 6. The decree of incorporation shall not become final and conclusive until
84 it shall have been submitted to the voters residing within the boundaries

85 described in such decree and until it shall have been assented to by a majority
86 of the voters as provided in subsection 9 of this section or by two-thirds of the
87 voters of the district voting on the proposition. The decree shall provide for the
88 submission of the question and shall fix the date thereof. The returns shall be
89 certified by the judges and clerks of election to the circuit court having
90 jurisdiction in the case and the court shall thereupon enter its order canvassing
91 the returns and declaring the result of such election.

92 7. If, upon canvass and declaration, it is found and determined that the
93 question shall have been assented to by a majority of two-thirds of the voters of
94 the district voting on such proposition, then the court shall, in such order
95 declaring the result of the election, enter a further order declaring the decree of
96 incorporation to be final and conclusive. In the event, however, that the court
97 should find that the question had not been assented to by the majority above
98 required, the court shall enter a further order declaring such decree of
99 incorporation to be void and of no effect. No appeal shall lie from any such decree
100 of incorporation nor from any of the aforesaid orders. In the event that the court
101 declares the decree of incorporation to be final, as herein provided for, the clerk
102 of the circuit court shall file certified copies of such decree of incorporation and
103 of such final order with the secretary of state of the state of Missouri, and with
104 the recorder of deeds of the county or counties in which the district is situate and
105 with the clerk of the county commission of the county or counties in which the
106 district is situate.

107 8. The costs incurred in the formation of the district shall be taxed to the
108 district, if the district be incorporated, otherwise against the petitioners.

109 9. If petitioners seeking formation of a public water supply district specify
110 in their petition that the district to be organized shall be organized without
111 authority to issue general obligation bonds, then the decrees relating to the
112 formation of the district shall recite that the district shall not have authority to
113 issue general obligation bonds and the vote required for such a decree of
114 incorporation to become final and conclusive shall be a simple majority of the
115 voters of the district voting on such proposition.

250.140. 1. Sewerage services, water services, or water and sewerage
2 services combined shall be deemed to be furnished to both the occupant and
3 owner of the premises receiving such service and, except as otherwise provided
4 in subsection 2 of this section, the city, town, village, or sewer district or water
5 supply district organized and incorporated under chapter 247, RSMo, rendering

6 such services shall have power to sue the occupant or owner, or both, of such real
7 estate in a civil action to recover any sums due for such services less any deposit
8 that is held by the city, town, village, or sewer district or water supply district
9 organized and incorporated under chapter 247, RSMo, for such services, plus a
10 reasonable attorney's fee to be fixed by the court.

11 2. When the occupant is delinquent in payment for thirty days, the city,
12 town, village, sewer district, or water supply district shall make a good faith
13 effort to notify the owner of the premises receiving such service of the
14 delinquency and the amount thereof. Notwithstanding any other provision of this
15 section to the contrary, when an occupant is delinquent more than ninety days,
16 the owner shall not be liable for sums due for more than ninety days of service;
17 provided, however, that in any city not within a county and any home rule city
18 with more than four hundred thousand inhabitants and located in more than one
19 county, [until January 1, 2007,] when an occupant is delinquent more than one
20 hundred twenty days the owner shall not be liable for sums due for more than one
21 hundred twenty days of service[, and after January 1, 2007, when an occupant is
22 delinquent more than ninety days the owner shall not be liable for sums due for
23 more than ninety days]. Any notice of termination of service shall be sent to both
24 the occupant and owner of the premises receiving such service.

25 3. The provisions of this section shall apply only to residences that have
26 their own private water and sewer lines. In instances where several residences
27 share a common water or sewer line, the owner of the real property upon which
28 the residences sit shall be liable for water and sewer expenses.

29 4. Notwithstanding any other provision of law to the contrary, any water
30 provider who terminates service due to delinquency of payment by a consumer
31 shall not be liable for any civil or criminal damages.

32 5. The provisions of this section shall not apply to unapplied-for utility
33 services. As used in this subsection, "unapplied-for utility services" means
34 services requiring application by the property owner and acceptance of such
35 application by the utility prior to the establishment of an account. The property
36 owner is billed directly for the services provided, and as a result, any delinquent
37 payment of a bill becomes the responsibility of the property owner rather than the
38 occupant.

260.830. 1. Any county of the third classification or any county of the
2 second classification with more than forty-eight thousand two hundred but less
3 than forty-eight thousand three hundred inhabitants or any county of the fourth

4 classification with more than forty-eight thousand two hundred but less than
 5 forty-eight thousand three hundred inhabitants may **or any county of the first**
 6 **classification with more than one hundred four thousand six hundred**
 7 **but fewer than one hundred four thousand seven hundred inhabitants,**
 8 by a majority vote of its governing body, impose a landfill fee pursuant to this
 9 section and section 260.831, for the benefit of the county. No order or ordinance
 10 enacted pursuant to the authority granted by this section shall be effective unless
 11 the governing body of the county submits to the qualified voters of the county, at
 12 a public election, a proposal to authorize the governing body of the county to
 13 impose a fee under the provisions of this section. The ballot of submission shall
 14 be in substantially the following form:

15 Shall the county of (insert name of county) impose
 16 a landfill fee of (insert amount of fee per ton or volumetric equivalent
 17 of solid waste)?

18 YES NO

19 If a majority of the votes cast on the proposal by the qualified voters voting
 20 thereon are in favor of the proposal, then the order or ordinance and any
 21 amendments thereto shall become effective on the first day of the calendar
 22 quarter immediately after such election results are certified. If a majority of the
 23 votes cast by the qualified voters voting are opposed to the proposal, then the
 24 governing body of the county shall have no power to impose the fee authorized by
 25 this section unless and until the governing body of the county shall again have
 26 submitted another proposal to authorize the governing body of the county to
 27 impose such fee, and the proposal is approved by a majority of the qualified
 28 voters voting thereon. If an economic development authority does not exist in a
 29 county at the time that a landfill fee is adopted by such county under this section,
 30 then the governing body of such county shall establish an economic development
 31 authority in the county.

32 2. The landfill fee authorized by such an election may not exceed one
 33 dollar and fifty cents per ton or its volumetric equivalent of solid waste accepted,
 34 which charge may be in addition to any such fee currently imposed pursuant to
 35 the provisions of section 260.330.

 260.831. 1. Each operator of a solid waste sanitary or demolition landfill
 2 in any county wherein a landfill fee has been approved by the voters pursuant to
 3 section 260.830 shall collect a charge equal to the charge authorized by the voters
 4 in such election, not to exceed one dollar and fifty cents per ton or its volumetric

5 equivalent of solid waste accepted. Such fee shall be collected in addition to any
6 fee authorized or imposed pursuant to the provisions of section 260.330, and shall
7 be paid to such operator by all political subdivisions, municipalities, corporations,
8 entities or persons disposing of solid waste or demolition waste, whether pursuant
9 to contract or otherwise, and notwithstanding that any such contract may provide
10 for collection, transportation and disposal of such waste at a fixed fee. Any such
11 contract providing for collections, transportation and disposal of such waste at a
12 fixed fee which is in force on August 28, [2003] 2007, shall be renegotiated by the
13 parties to the contract to include the additional fee imposed by this section. Each
14 such operator shall submit the charge, less collection costs, to the governing body
15 of the county, which shall dedicate such funds for use by the industrial
16 development authority within the county and such funds shall be used by the
17 county commission or authority for economic development within the
18 county. Collection costs shall be the same as established by the department of
19 natural resources pursuant to section 260.330, and shall not exceed two percent
20 of the amount collected pursuant to this section.

21 2. The charges established in this section shall be enumerated separately
22 from any disposal fee charged by the landfill. After January 1, 1994, the fee
23 authorized under section 260.830 and this section shall be stated as a separate
24 surcharge on each individual solid waste collection customer's invoice and shall
25 also indicate whether the county commission or economic development authority
26 receives the funds. Moneys transmitted to the governing body of the county shall
27 be no less than the amount collected less collection costs and in a form, manner
28 and frequency as the governing body may prescribe. Failure to collect such
29 charge shall not relieve the operator from responsibility for transmitting an
30 amount equal to the charge to the governing body.

**321.162. 1. All members of the board of directors of a fire
2 protection district first elected on or after January 1, 2008, shall attend
3 and complete an educational seminar or conference or other suitable
4 training on the role and duties of a board member of a fire protection
5 district. The training required under this section shall be conducted
6 by an entity approved by the office of the state fire marshal. The office
7 of the state fire marshal shall determine the content of the training to
8 fulfill the requirements of this section. Such training shall include, at
9 a minimum:**

10 (1) Information relating to the roles and duties of a fire

11 protection district director;

12 (2) A review of all state statutes and regulations relevant to fire
13 protection districts;

14 (3) State ethics laws;

15 (4) State sunshine laws, chapter 610, RSMo;

16 (5) Financial and fiduciary responsibility;

17 (6) State laws relating to the setting of tax rates; and

18 (7) State laws relating to revenue limitations.

19 2. If any fire district board member fails to attend a training
20 session within twelve months after taking office, the board member
21 shall not be compensated for attendance at meetings thereafter until
22 the board member has completed such training session.

321.688. 1. The board of directors of any fire district located
2 wholly within any county of the first classification with more than one
3 hundred ninety-eight thousand but fewer than one hundred ninety-nine
4 thousand two hundred inhabitants may consolidate with each other
5 upon the passage of a joint resolution by each board desiring to
6 consolidate. The joint resolution shall not become effective unless each
7 board submits to the voters residing within the fire protection districts
8 at a state general, primary, or special election a proposal to authorize
9 the consolidation under this section.

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

12 Shall (insert the name of the fire protection
13 district) be consolidated into one fire protection district, to be known
14 as the (insert name of proposed consolidated fire protection
15 district)?

16 YES NO

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

20 If a majority of the votes cast on the question by the qualified voters
21 voting thereon in each existing fire protection district are in favor of
22 the question, then the consolidation shall become effective on January
23 first of the year immediately following the approval of the
24 consolidation, unless the consolidated is approved at a November

25 election, in which case the consolidation shall become effective on
26 January first of the second year following the approval of the
27 consolidation. If a majority of the votes cast on the question by the
28 qualified voters voting thereon in any of the existing fire protection
29 districts desiring to consolidate are opposed to the question, then the
30 consolidation shall not become effective unless and until the question
31 is resubmitted within twelve months of the vote under this section to
32 the qualified voters in the fire protection district opposed to the
33 consolidation and such question is approved by a majority of the
34 qualified voters voting on the question.

35 3. The board of directors of any consolidated fire protection
36 district created under this section shall have six members, and shall
37 consist of the existing board members of the fire protection districts
38 that were consolidated. Upon the first occurrence of a vacancy in the
39 membership of the board, the number of members on the board may be
40 reduced from six to five upon approval by a majority of the remaining
41 board members. The terms of office for board members shall be
42 identical to the terms of office the board members were originally
43 elected to serve before the consolidation.

44 4. Upon the approval of consolidation under this section, the
45 consolidated district shall be a political subdivision of this state and a
46 body corporate, with all the powers of like or similar corporations, and
47 with all the powers, privileges, and duties of fire protection districts
48 under this chapter. All properties, rights, assets, and liabilities of the
49 fire protection districts which are consolidated, including outstanding
50 bonds thereof if any, shall become the properties, rights, assets, and
51 liabilities of the consolidated fire protection district.

52 5. The consolidated fire protection district shall levy the same
53 taxes as levied in the fire protection district with the lowest tax levy
54 before the consolidation.

✓