

SENATE SUBSTITUTE
FOR
SENATE BILL NO. 704

AN ACT

To repeal sections 67.730, 67.1360, 94.838, 94.900, 94.902, 99.805, 99.810, 99.825, 99.843, 105.145, 135.550, 137.115, 137.180, 137.275, 137.355, 137.385, 138.060, 138.090, 138.434, 143.121, 143.171, 143.991, 144.757, 205.202, 321.552, 326.289, 347.179, 347.183, 358.460, and 358.470, RSMo, and to enact in lieu thereof thirty-eight new sections relating to taxation, with penalty provisions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 67.730, 67.1360, 94.838, 94.900,
2 94.902, 99.805, 99.810, 99.825, 99.843, 105.145, 135.550,
3 137.115, 137.180, 137.275, 137.355, 137.385, 138.060, 138.090,
4 138.434, 143.121, 143.171, 143.991, 144.757, 205.202, 321.552,
5 326.289, 347.179, 347.183, 358.460, and 358.470, RSMo, are
6 repealed and thirty-eight new sections enacted in lieu thereof,
7 to be known as sections 67.730, 67.1011, 67.1360, 67.1790,
8 94.838, 94.842, 94.844, 94.900, 94.902, 94.1014, 99.805, 99.810,
9 99.825, 99.843, 105.145, 135.550, 137.115, 137.180, 137.275,
10 137.355, 137.385, 138.060, 138.090, 138.434, 143.121, 143.171,
11 143.425, 143.991, 144.757, 205.202, 321.552, 326.289, 347.044,
12 347.179, 347.183, 358.460, 358.470, and 620.3210, to read as
13 follows:
14 67.730. 1. Any county of the first [class] classification
15 or any county having a charter form of government, and containing

1 [the major] a portion of a city with a population of over three
2 hundred fifty thousand may, upon the vote of a majority of the
3 qualified voters of the county voting thereon, issue and sell its
4 negotiable interest-bearing revenue bonds for the purpose of
5 paying all or part of the cost of any capital improvements
6 project or projects designated by the governing body of the
7 county. The bonds shall be retired from the proceeds of a
8 countywide sales tax on all retail sales made in such county
9 which are subject to taxation under the provisions of sections
10 144.010 to 144.525. The sales tax to retire the revenue bonds
11 shall be approved as a part of the proposal to issue the bonds
12 submitted to the qualified voters of the county and may be
13 imposed in addition to or in lieu of all and any other sales tax
14 authorized by law to be imposed by the county.

15 2. The proposal to issue negotiable interest-bearing
16 revenue bonds for the purpose of capital improvement projects and
17 the imposition of a sales tax to pay the principal and interest
18 on such bonds may be submitted by the governing body of the
19 county to the voters of the county at a county or state general,
20 primary, or special election. The ballot of submission shall
21 contain, but need not be limited to, the following language:

22 Shall the county of _____ issue its negotiable
23 interest-bearing revenue bonds in the total face amount
24 of \$_____ payable in _____ years for the purpose of
25 funding capital improvement projects in the county and
26 impose a countywide sales tax at the rate of _____ to
27 pay the principal and interest on such bonds?

28 YES NO

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

4 3. If a majority of the votes cast on the proposal by the
5 qualified voters voting thereon are in favor of the proposal,
6 then the bonds may be issued by the county from time to time and
7 in such amounts as may be necessary to carry out the county's
8 program of capital improvements, but not to exceed the total
9 amount of bonds authorized by the vote of the qualified voters.
10 If a majority of the votes cast by the qualified voters voting
11 thereon are opposed to the proposal, then the county shall have
12 no power to issue the revenue bonds or impose the sales tax
13 authorized by sections 67.730 to 67.739 unless and until the
14 governing body of the county shall again have submitted the
15 proposal and such proposal is approved by a majority of the
16 qualified voters voting thereon.

17 4. The governing body of any county authorized to levy a
18 sales tax pursuant to this section, but which was not authorized
19 to levy such sales tax prior to August 28, 2020, shall:

20 (1) Submit the question of the imposition of the sales tax
21 to the voters on a general election day not earlier than the 2022
22 general election; and

23 (2) Include information on the county website on the tax
24 rate and the purposes for which the tax is levied.

25 67.1011. 1. The governing body of any city of the third
26 classification with more than four thousand but fewer than four
27 thousand five hundred inhabitants and located in any county of
28 the third classification with a township form of government and

1 with more than sixteen thousand but fewer than eighteen thousand
2 inhabitants may impose a tax as provided in this section.

3 2. The governing body of any city described under
4 subsection 1 of this section may impose a tax on the charges for
5 all sleeping rooms paid by the transient guests of hotels or
6 motels situated in the city, which shall be no more than six
7 percent per occupied room per night. The tax shall not become
8 effective unless the governing body of the city submits to the
9 voters of the city on a general election day not earlier than the
10 2022 general election a question to authorize the governing body
11 of the city to impose the tax. The tax shall be in addition to
12 the charge for the sleeping room and shall be in addition to any
13 and all other taxes. The tax shall be stated separately from all
14 other charges and taxes.

15 3. The question for the tax shall be in substantially the
16 following form:

17 Shall _____ (city name) impose a tax on the
18 charges for all sleeping rooms paid by the transient
19 guests of hotels and motels situated in _____
20 (city name) at a rate of _____ percent?

21 YES NO

22
23 If a majority of the votes cast on the question by the qualified
24 voters voting thereon are in favor of the question, the tax shall
25 become effective on the first day of the second calendar quarter
26 following the calendar quarter in which the election was held.

27 If a majority of the votes cast on the question by the qualified
28 voters voting thereon are opposed to the question, the tax shall

1 not become effective unless and until the question is resubmitted
2 under this section to the qualified voters and such question is
3 approved by a majority of the qualified voters voting thereon.

4 4. The governing body of any city authorized to levy a
5 sales tax pursuant to this section shall include information on
6 the city's website on the tax rate and the purposes for which the
7 tax is levied.

8 5. As used in this section, "transient guests" means a
9 person or persons who occupy a room or rooms in a hotel or motel
10 for thirty-one days or less during any calendar quarter.

11 67.1360. 1. The governing body of the following cities and
12 counties may impose a tax as provided in this section:

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

15 (2) A county with a population of over nine thousand six
16 hundred and less than twelve thousand which has a total assessed
17 valuation of at least sixty-three million dollars, if the county
18 submits the issue to the voters of such county prior to January
19 1, 2003;

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

24 (4) Any fourth class city having, according to the last
25 federal decennial census, a population of more than one thousand
26 eight hundred fifty inhabitants but less than one thousand nine
27 hundred fifty inhabitants in a county of the first classification
28 with a charter form of government and having a population of

1 greater than six hundred thousand but less than nine hundred
2 thousand inhabitants;

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

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

10 (7) Any fourth class city having a population of more than
11 two thousand five hundred but less than three thousand
12 inhabitants in a county of the third classification having a
13 population of more than twenty-five thousand but less than
14 twenty-seven thousand inhabitants;

15 (8) Any third class city with a population of more than
16 three thousand two hundred but less than three thousand three
17 hundred located in a county of the third classification having a
18 population of more than thirty-five thousand but less than
19 thirty-six thousand;

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

23 (10) Any city of the fourth class in a county of the second
24 classification without a township form of government and a
25 population of less than thirty thousand;

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

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

6 (13) Any city of the third class with a population of more
7 than seven thousand two hundred but less than seven thousand five
8 hundred within a county of the third classification with a
9 population of more than twenty-one thousand but less than
10 twenty-three thousand;

11 (14) Any fourth class city having a population of more than
12 two thousand eight hundred but less than three thousand one
13 hundred inhabitants in a county of the third classification with
14 a township form of government having a population of more than
15 eight thousand four hundred but less than nine thousand
16 inhabitants;

17 (15) Any fourth class city with a population of more than
18 four hundred seventy but less than five hundred twenty
19 inhabitants located in a county of the third classification with
20 a population of more than fifteen thousand nine hundred but less
21 than sixteen thousand inhabitants;

22 (16) Any third class city with a population of more than
23 three thousand eight hundred but less than four thousand
24 inhabitants located in a county of the third classification with
25 a population of more than fifteen thousand nine hundred but less
26 than sixteen thousand inhabitants;

27 (17) Any fourth class city with a population of more than
28 four thousand three hundred but less than four thousand five

1 hundred inhabitants located in a county of the third
2 classification without a township form of government with a
3 population greater than sixteen thousand but less than sixteen
4 thousand two hundred inhabitants;

5 (18) Any fourth class city with a population of more than
6 two thousand four hundred but less than two thousand six hundred
7 inhabitants located in a county of the first classification
8 without a charter form of government with a population of more
9 than fifty-five thousand but less than sixty thousand
10 inhabitants;

11 (19) Any fourth class city with a population of more than
12 two thousand five hundred but less than two thousand six hundred
13 inhabitants located in a county of the third classification with
14 a population of more than nineteen thousand one hundred but less
15 than nineteen thousand two hundred inhabitants;

16 (20) Any county of the third classification without a
17 township form of government with a population greater than
18 sixteen thousand but less than sixteen thousand two hundred
19 inhabitants;

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

23 (22) Any third class city with a population of more than
24 nine thousand five hundred but less than nine thousand seven
25 hundred inhabitants located in a county of the first
26 classification without a charter form of government and with a
27 population of more than one hundred ninety-eight thousand but
28 less than one hundred ninety-eight thousand two hundred

1 inhabitants;

2 (23) Any city of the fourth classification with more than
3 five thousand two hundred but less than five thousand three
4 hundred inhabitants located in a county of the third
5 classification without a township form of government and with
6 more than twenty-four thousand five hundred but less than
7 twenty-four thousand six hundred inhabitants;

8 (24) Any third class city with a population of more than
9 nineteen thousand nine hundred but less than twenty thousand in a
10 county of the first classification without a charter form of
11 government and with a population of more than one hundred
12 ninety-eight thousand but less than one hundred ninety-eight
13 thousand two hundred inhabitants;

14 (25) Any city of the fourth classification with more than
15 two thousand six hundred but less than two thousand seven hundred
16 inhabitants located in any county of the third classification
17 without a township form of government and with more than fifteen
18 thousand three hundred but less than fifteen thousand four
19 hundred inhabitants;

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

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

26 (28) Any city of the fourth classification with more than
27 six thousand three hundred but fewer than six thousand five
28 hundred inhabitants and located in more than one county through

1 the creation of a tourism district which may include, in addition
2 to the geographic area of such city, the area encompassed by the
3 portion of the school district, located within a county of the
4 first classification with more than ninety-three thousand eight
5 hundred but fewer than ninety-three thousand nine hundred
6 inhabitants, having an average daily attendance for school year
7 2005-06 between one thousand eight hundred and one thousand nine
8 hundred;

9 (29) Any city of the fourth classification with more than
10 seven thousand seven hundred but less than seven thousand eight
11 hundred inhabitants located in a county of the first
12 classification with more than ninety-three thousand eight hundred
13 but less than ninety-three thousand nine hundred inhabitants;

14 (30) Any city of the fourth classification with more than
15 two thousand nine hundred but less than three thousand
16 inhabitants located in a county of the first classification with
17 more than seventy-three thousand seven hundred but less than
18 seventy-three thousand eight hundred inhabitants;

19 (31) Any city of the third classification with more than
20 nine thousand three hundred but less than nine thousand four
21 hundred inhabitants;

22 (32) Any city of the fourth classification with more than
23 three thousand eight hundred but fewer than three thousand nine
24 hundred inhabitants and located in any county of the first
25 classification with more than thirty-nine thousand seven hundred
26 but fewer than thirty-nine thousand eight hundred inhabitants;

27 (33) Any city of the fourth classification with more than
28 one thousand eight hundred but fewer than one thousand nine

1 hundred inhabitants and located in any county of the first
2 classification with more than one hundred thirty-five thousand
3 four hundred but fewer than one hundred thirty-five thousand five
4 hundred inhabitants;

5 (34) Any county of the third classification without a
6 township form of government and with more than twelve thousand
7 one hundred but fewer than twelve thousand two hundred
8 inhabitants;

9 (35) Any city of the fourth classification with more than
10 three thousand eight hundred but fewer than four thousand
11 inhabitants and located in more than one county; provided,
12 however, that motels owned by not-for-profit organizations are
13 exempt;

14 (36) Any city of the fourth classification with more than
15 five thousand but fewer than five thousand five hundred
16 inhabitants and located in any county with a charter form of
17 government and with more than two hundred thousand but fewer than
18 three hundred fifty thousand inhabitants; [or]

19 (37) Any city with more than four thousand but fewer than
20 five thousand five hundred inhabitants and located in any county
21 of the fourth classification with more than thirty thousand but
22 fewer than forty-two thousand inhabitants; or

23 (38) Any city of the third classification with more than
24 nine thousand but fewer than ten thousand inhabitants and located
25 in more than one county.

26 2. The governing body of any city or county listed in
27 subsection 1 of this section may impose a tax on the charges for
28 all sleeping rooms paid by the transient guests of hotels,

1 motels, bed and breakfast inns, and campgrounds and any docking
2 facility that rents slips to recreational boats that are used by
3 transients for sleeping, which shall be at least two percent but
4 not more than five percent per occupied room per night, except
5 that such tax shall not become effective unless the governing
6 body of the city or county submits to the voters of the city or
7 county at a state general, primary, or special election, a
8 proposal to authorize the governing body of the city or county to
9 impose a tax pursuant to the provisions of this section and
10 section 67.1362. The tax authorized by this section and section
11 67.1362 shall be in addition to any charge paid to the owner or
12 operator and shall be in addition to any and all taxes imposed by
13 law and the proceeds of such tax shall be used by the city or
14 county solely for funding the promotion of tourism. Such tax
15 shall be stated separately from all other charges and taxes.

16 3. The governing body of any city or county authorized to
17 levy a sales tax pursuant to this section, but which was not
18 authorized to levy such sales tax prior to August 28, 2020,
19 shall:

20 (1) Submit the question of the imposition of the sales tax
21 to the voters on a general election day not earlier than the 2022
22 general election; and

23 (2) Include information on the city or county website on
24 the tax rate and the purposes for which the tax is levied.

25 67.1790. 1. The governing body of any county of the first
26 classification with more than two hundred sixty thousand but
27 fewer than three hundred thousand inhabitants, or any city within
28 such county, may impose by order or ordinance a sales tax on all

1 retail sales made within the county or city that are subject to
2 sales tax under chapter 144 for the purpose of funding early
3 childhood education programs in the county or city. The tax
4 shall not exceed one-quarter of one percent and shall be imposed
5 solely for the purpose of funding early childhood education
6 programs in the county or city. The tax authorized in this
7 section shall be in addition to all other sales taxes imposed by
8 law and shall be stated separately from all other charges and
9 taxes. The order or ordinance imposing a sales tax under this
10 section shall not become effective unless the governing body of
11 the county or city submits to the voters residing within the
12 county or city, on a general election day not earlier than the
13 2022 general election, a proposal to authorize the governing body
14 of the county or city to impose a tax under this section.

15 2. The question of whether the tax authorized by this
16 section shall be imposed shall be submitted in substantially the
17 following form:

18 Shall _____ (name of county/city) impose a
19 (countywide/citywide) sales tax at a rate of _____
20 (insert percentage) percent for the purpose of funding
21 early childhood education in the (county/city)?

22 YES

22 NO

23
24 If a majority of the votes cast on the question by the qualified
25 voters voting thereon are in favor of the question, the order or
26 ordinance shall become effective on the first day of the second
27 calendar quarter after the director of revenue receives notice of
28 adoption of the tax. If a majority of the votes cast on the

1 question by the qualified voters voting thereon are opposed to
2 the question, the county or city shall not impose the sales tax
3 authorized under this section unless and until the question is
4 resubmitted under this section to the qualified voters and such
5 question is approved by a majority of the qualified voters voting
6 on the question.

7 3. On or after the effective date of any tax authorized
8 under this section, the county or city that imposed the tax shall
9 enter into an agreement with the director of revenue for the
10 purpose of collecting the tax authorized in this section. On or
11 after the effective date of the tax, the director of revenue
12 shall be responsible for the administration, collection,
13 enforcement, and operation of the tax, and sections 32.085 and
14 32.087 shall apply. All revenue collected under this section by
15 the director of revenue on behalf of any county or city, less one
16 percent for the cost of collection which shall be deposited in
17 the state's general revenue fund, shall be deposited in a special
18 trust fund, which is hereby created and shall be known as the
19 "Early Childhood Education Sales Tax Trust Fund" and shall be
20 used solely for the designated purposes. Moneys in the fund
21 shall not be deemed to be state funds and shall not be commingled
22 with any funds of the state. The director may make refunds from
23 the amounts in the trust fund and credited to the county or city
24 for erroneous payments and overpayments made and may redeem
25 dishonored checks and drafts deposited to the credit of such
26 county or city. Any funds in the special trust fund that are not
27 needed for current expenditures shall be invested in the same
28 manner as other funds are invested. Any interest and moneys

1 earned on such investments shall be credited to the fund.

2 4. In order to permit sellers required to collect and
3 report the sales tax to collect the amount required to be
4 reported and remitted, but not to change the requirements of
5 reporting or remitting the tax, or to serve as a levy of the tax,
6 and in order to avoid fractions of pennies, the governing body of
7 the county or city may authorize the use of a bracket system
8 similar to that authorized under section 144.285, and,
9 notwithstanding the provisions of that section, this new bracket
10 system shall be used where this tax is imposed and shall apply to
11 all taxable transactions. Beginning with the effective date of
12 the tax, every retailer in the county or city shall add the sales
13 tax to the sale price, and this tax shall be a debt of the
14 purchaser to the retailer until paid and shall be recoverable at
15 law in the same manner as the purchase price. For purposes of
16 this section, all retail sales shall be deemed to be consummated
17 at the place of business of the retailer.

18 5. All applicable provisions in sections 144.010 to 144.527
19 governing the state sales tax and section 32.057, the uniform
20 confidentiality provision, shall apply to the collection of the
21 tax, and all exemptions granted to agencies of government,
22 organizations, and persons under sections 144.010 to 144.527 are
23 hereby made applicable to the imposition and collection of the
24 tax. The same sales tax permit, exemption certificate, and
25 retail certificate required by sections 144.010 to 144.527 for
26 the administration and collection of the state sales tax shall
27 satisfy the requirements of this section, and no additional
28 permit, exemption certificate, or retail certificate shall be

1 required, except that the director of revenue may prescribe a
2 form of exemption certificate for an exemption from the tax. All
3 discounts allowed the retailer under the state sales tax for the
4 collection of and for payment of taxes are hereby allowed and
5 made applicable to the tax. The penalties for violations
6 provided in section 32.057 and sections 144.010 to 144.527 are
7 hereby made applicable to violations of this section. If any
8 person is delinquent in the payment of the amount required to be
9 paid under this section, or in the event a determination has been
10 made against the person for taxes and penalties under this
11 section, the limitation for bringing suit for the collection of
12 the delinquent tax and penalties shall be the same as that
13 provided in sections 144.010 to 144.527.

14 6. The governing body of any county or city that has
15 adopted the sales tax authorized in this section may submit the
16 question of repeal of the tax to the voters at a general
17 election. The ballot of submission shall be in substantially the
18 following form:

19 Shall _____ (name of county/city) repeal the sales
20 tax imposed at a rate of _____ (insert percentage)
21 percent for the purpose of funding early childhood
22 education in the (county/city)?

23 YES

23 NO

24
25 If a majority of the votes cast on the question by the qualified
26 voters voting thereon are in favor of repeal, that repeal shall
27 become effective on December thirty-first of the calendar year in
28 which such repeal was approved. If a majority of the votes cast

1 on the question by the qualified voters voting thereon are
2 opposed to the repeal, the sales tax authorized in this section
3 shall remain effective until the question is resubmitted under
4 this section to the qualified voters and is approved by a
5 majority of the qualified voters voting thereon.

6 7. If the governing body of any county or city that has
7 adopted the sales tax authorized in this section receives a
8 petition signed by at least ten percent of the registered voters
9 of the county or city voting in the last gubernatorial election
10 calling for an election to repeal the sales tax imposed under
11 this section, the governing body shall submit to the voters of
12 the county or city a proposal to repeal the tax. If a majority
13 of the votes cast on the question by the qualified voters voting
14 thereon are in favor of the repeal, the repeal shall become
15 effective on December thirty-first of the calendar year in which
16 such repeal was approved. If a majority of the votes cast on the
17 question by the qualified voters voting thereon are opposed to
18 the repeal, the sales tax authorized in this section shall remain
19 effective until the question is resubmitted under this section to
20 the qualified voters and the repeal is approved by a majority of
21 the qualified voters voting on the question.

22 8. If the tax is repealed or terminated by any means, all
23 funds remaining in the special trust fund shall continue to be
24 used solely for the designated purposes; the county or city shall
25 notify the director of revenue of the action at least thirty days
26 before the effective date of the repeal; and the director may
27 order retention in the trust fund, for a period of one year, of
28 two percent of the amount collected after receipt of such notice

1 to cover possible refunds or overpayment of the tax and to redeem
2 dishonored checks and drafts deposited to the credit of such
3 accounts. After one year has elapsed from the effective date of
4 abolition of the tax in such county or city, the director shall
5 remit the balance in the account to the county or city and close
6 the account of that county or city. The director shall notify
7 each county or city of each instance of any amount refunded or
8 any check redeemed from receipts due the county or city.

9 9. The governing body of each county or city imposing the
10 tax authorized under this section shall select an existing
11 community task force to administer the revenue from the tax
12 received by the county or city. Such revenue shall be expended
13 only upon approval of an existing community task force selected
14 by the governing body of the county or city to administer the
15 funds and only in accordance with a budget approved by the county
16 or city governing body.

17 10. The governing body of any city or county authorized to
18 levy a sales tax pursuant to this section shall include
19 information on the city's or county's website on the tax rate and
20 the purposes for which the tax is levied.

21 94.838. 1. As used in this section, the following terms
22 mean:

23 (1) "Food", all articles commonly used for food or drink,
24 including alcoholic beverages, the provisions of chapter 311
25 notwithstanding;

26 (2) "Food establishment", any café, cafeteria, lunchroom,
27 or restaurant which sells food at retail;

28 (3) "Municipality", any village or fourth class city with

1 more than two hundred but less than three hundred inhabitants and
2 located in any county of the third classification with a township
3 form of government and with more than twelve thousand five
4 hundred but less than twelve thousand six hundred inhabitants;

5 (4) "Transient guest", a person or persons who occupy a
6 room or rooms in a hotel or motel for thirty-one days or less
7 during any calendar quarter.

8 2. The governing body of any municipality may impose, by
9 order or ordinance:

10 (1) A tax, not to exceed six percent per room per night, on
11 the charges for all sleeping rooms paid by the transient guests
12 of hotels or motels situated in the municipality or a portion
13 thereof; and

14 (2) A tax, not to exceed ~~two~~ six percent, on the gross
15 receipts derived from the retail sales of food by every person
16 operating a food establishment in the municipality.

17
18 The taxes shall be imposed solely for ~~the purpose of funding the~~
19 ~~construction, maintenance, and operation of capital improvements]~~
20 general revenue purposes. The order or ordinance shall not
21 become effective unless the governing body of the municipality
22 submits to the voters of the municipality at a state general or
23 primary election a proposal to authorize the governing body of
24 the municipality to impose taxes under this section. The taxes
25 authorized in this section shall be in addition to the charge for
26 the sleeping room, the retail sales of food at a food
27 establishment, and all other taxes imposed by law, and shall be
28 stated separately from all other charges and taxes.

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

3 Shall _____ (insert the name of the municipality)
4 impose a tax on the charges for all retail sales of
5 food at a food establishment situated in _____ (name
6 of municipality) at a rate of _____ (insert rate of
7 percent) percent, and for all sleeping rooms paid by
8 the transient guests of hotels and motels situated in
9 _____ (name of municipality) at a rate of _____
10 (insert rate of percent) percent, solely for the
11 purpose of [funding the construction, maintenance, and
12 operation of capital improvements] increasing general
13 revenue funds?

14 YES

NO

15
16 If a majority of the votes cast on the question by the qualified
17 voters voting thereon are in favor of the question, then the
18 taxes shall become effective on the first day of the second
19 calendar quarter after the director of revenue receives notice of
20 the adoption of the taxes. If a majority of the votes cast on
21 the question by the qualified voters voting thereon are opposed
22 to the question, then the taxes shall not become effective unless
23 and until the question is resubmitted under this section to the
24 qualified voters and such question is approved by a majority of
25 the qualified voters voting on the question.

26 4. Any tax on the retail sales of food imposed under this
27 section shall be administered, collected, enforced, and operated
28 as required in section 32.087, and any transient guest tax

1 imposed under this section shall be administered, collected,
2 enforced, and operated by the municipality imposing the tax. All
3 revenue generated by the tax shall be deposited in a special
4 trust fund and shall be used solely for the designated purposes.
5 If the tax is repealed, all funds remaining in the special trust
6 fund shall continue to be used solely for the designated
7 purposes. Any funds in the special trust fund which are not
8 needed for current expenditures may be invested in the same
9 manner as other funds are invested. Any interest and moneys
10 earned on such investments shall be credited to the fund.

11 5. Once the initial bonds, if any, have been satisfied,
12 then the governing body of any municipality that has adopted the
13 taxes authorized in this section may submit the question of
14 repeal of the taxes to the voters on any date available for
15 elections for the municipality. The ballot of submission shall
16 be in substantially the following form:

17 Shall _____ (insert the name of the municipality)
18 repeal the taxes imposed at the rates of _____ (insert
19 rate of percent) and _____ (insert rate of percent)
20 percent for the purpose of [funding the construction,
21 maintenance, and operation of capital improvements]
22 increasing general revenue funds?

23 YES NO

24
25 If a majority of the votes cast on the proposal are in favor of
26 repeal, that repeal shall become effective on December
27 thirty-first of the calendar year in which such repeal was
28 approved. If a majority of the votes cast on the question by the

1 qualified voters voting thereon are opposed to the repeal, then
2 the tax authorized in this section shall remain effective until
3 the question is resubmitted under this section to the qualified
4 voters, and the repeal is approved by a majority of the qualified
5 voters voting on the question.

6 6. Once the initial bonds, if any, have been satisfied,
7 then, whenever the governing body of any municipality that has
8 adopted the taxes authorized in this section receives a petition,
9 signed by ten percent of the registered voters of the
10 municipality voting in the last gubernatorial election, calling
11 for an election to repeal the taxes imposed under this section,
12 the governing body shall submit to the voters of the municipality
13 a proposal to repeal the taxes. If a majority of the votes cast
14 on the question by the qualified voters voting thereon are in
15 favor of the repeal, that repeal shall become effective on
16 December thirty-first of the calendar year in which such repeal
17 was approved. If a majority of the votes cast on the question by
18 the qualified voters voting thereon are opposed to the repeal,
19 then the tax shall remain effective until the question is
20 resubmitted under this section to the qualified voters and the
21 repeal is approved by a majority of the qualified voters voting
22 on the question.

23 7. The governing body of any municipality authorized to
24 levy a sales tax pursuant to this section shall:

25 (1) Submit the question of an increase in the rate of the
26 sales tax to the voters on a general election day not earlier
27 than the 2022 general election; and

28 (2) Include information on the municipality's website on

1 the tax rate and the purposes for which the tax is levied.

2 94.842. 1. The governing body of any home rule city with
3 more than one hundred fifty-five thousand but fewer than two
4 hundred thousand inhabitants may impose a tax on the charges for
5 all sleeping rooms paid by the transient guests of hotels or
6 motels situated in the city, which shall not be more than seven
7 and one-half percent per occupied room per night, except that
8 such tax shall not become effective unless the governing body of
9 the city submits to the voters of the city on a general election
10 day not earlier than the 2022 general election, a proposal to
11 authorize the governing body of the city to impose a tax under
12 the provisions of this section. The tax authorized by this
13 section shall be in addition to the charge for the sleeping room
14 and shall be in addition to any and all taxes imposed by law, and
15 the proceeds of such tax shall be used solely for capital
16 investments that can be demonstrated to increase the number of
17 overnight visitors. Such tax shall be stated separately from all
18 other charges and taxes.

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

21 Shall the _____ (city) levy a tax of _____ percent on
22 each sleeping room occupied and rented by transient
23 guests of hotels and motels located in the city, where
24 the proceeds of which shall be expended for capital
25 investments to increase tourism?

26 YES

26 NO

27
28 If a majority of the votes cast on the question by the qualified

1 voters voting thereon are in favor of the question, then the tax
2 shall become effective on the first day of the calendar quarter
3 following the calendar quarter in which the election was held.
4 If a majority of the votes cast on the question by the qualified
5 voters voting thereon are opposed to the question, then the
6 governing body for the city shall have no power to impose the tax
7 authorized by this section unless and until the governing body of
8 the city again submits the question to the qualified voters of
9 the city and such question is approved by a majority of the
10 qualified voters voting on the question.

11 3. On and after the effective date of any tax authorized
12 under the provisions of this section, the city which levied the
13 tax may adopt one of the two following provisions for the
14 collection and administration of the tax:

15 (1) The city which levied the tax may adopt rules and
16 regulations for the internal collection of such tax by the city
17 officers usually responsible for collection and administration of
18 city taxes; or

19 (2) The city may enter into an agreement with the director
20 of revenue of the state of Missouri for the purpose of collecting
21 the tax authorized in this section. In the event any city enters
22 into an agreement with the director of revenue of the state of
23 Missouri for the collection of the tax authorized in this
24 section, the director of revenue shall perform all functions
25 incident to the administration, collection, enforcement, and
26 operation of such tax, and the director of revenue shall collect
27 the additional tax authorized under the provisions of this
28 section. The tax authorized under the provisions of this section

1 shall be collected and reported upon such forms and under such
2 administrative rules and regulations as may be prescribed by the
3 director of revenue, and the director of revenue shall retain not
4 more than one percent for cost of collection.

5 4. The governing body of any city authorized to levy a
6 sales tax pursuant to this section shall include information on
7 the city's website on the tax rate and the purposes for which the
8 tax is levied.

9 5. As used in this section, "transient guests" means a
10 person or persons who occupy a room or rooms in a hotel, motel,
11 or tourist court consecutively for thirty-one days or less.

12 94.844. 1. The governing body of any home rule city with
13 more than forty-seven thousand but fewer than fifty-two thousand
14 inhabitants and partially located in any county of the first
15 classification with more than one hundred fifteen thousand but
16 fewer than one hundred fifty thousand inhabitants may impose a
17 tax on the charges for all sleeping rooms paid by the transient
18 guests of hotels or motels situated in the city, which shall not
19 be more than seven percent per occupied room per night, except
20 that such tax shall not become effective unless the governing
21 body of the city submits to the voters of the city on a general
22 election day not earlier than the 2022 general election, a
23 proposal to authorize the governing body of the city to impose a
24 tax under the provisions of this section. The tax authorized by
25 this section shall be in addition to the charge for the sleeping
26 room and shall be in addition to any and all taxes imposed by
27 law, and the proceeds of such tax shall be used solely for the
28 construction, maintenance, and operation of convention and

1 tourism facilities. Such tax shall be stated separately from all
2 other charges and taxes.

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

5 Shall the _____ (city) levy a tax of _____
6 percent on each sleeping room occupied and rented by
7 transient guests of hotels and motels located in the
8 city, where the proceeds of which shall be expended for
9 the construction, maintenance, and operation of
10 convention and tourism facilities?

11 YES

11 NO

12 If a majority of the votes cast on the question by the qualified
13 voters voting thereon are in favor of the question, then the tax
14 shall become effective on the first day of the calendar quarter
15 following the calendar quarter in which the election was held.

16 If a majority of the votes cast on the question by the qualified
17 voters voting thereon are opposed to the question, then the
18 governing body for the city shall have no power to impose the tax
19 authorized by this section unless and until the governing body of
20 the city again submits the question to the qualified voters of
21 the city and such question is approved by a majority of the
22 qualified voters voting on the question.

23 3. On and after the effective date of any tax authorized
24 under the provisions of this section, the city which levied the
25 tax may adopt one of the two following provisions for the
26 collection and administration of the tax:

27 (1) The city which levied the tax may adopt rules and
28 regulations for the internal collection of such tax by the city

1 officers usually responsible for collection and administration of
2 city taxes; or

3 (2) The city may enter into an agreement with the director
4 of revenue of the state of Missouri for the purpose of collecting
5 the tax authorized in this section. In the event any city enters
6 into an agreement with the director of revenue of the state of
7 Missouri for the collection of the tax authorized in this
8 section, the director of revenue shall perform all functions
9 incident to the administration, collection, enforcement, and
10 operation of such tax, and the director of revenue shall collect
11 the additional tax authorized under the provisions of this
12 section. The tax authorized under the provisions of this section
13 shall be collected and reported upon such forms and under such
14 administrative rules and regulations as may be prescribed by the
15 director of revenue, and the director of revenue shall retain not
16 more than one percent for cost of collection.

17 4. The governing body of any city authorized to levy a
18 sales tax pursuant to this section shall include information on
19 the city's website on the tax rate and the purposes for which the
20 tax is levied.

21 5. As used in this section, "transient guests" means a
22 person or persons who occupy a room or rooms in a hotel, motel,
23 or tourist court consecutively for thirty-one days or less.

24 94.900. 1. (1) The governing body of the following cities
25 may impose a tax as provided in this section:

26 (a) Any city of the third classification with more than ten
27 thousand eight hundred but less than ten thousand nine hundred
28 inhabitants located at least partly within a county of the first

1 classification with more than one hundred eighty-four thousand
2 but less than one hundred eighty-eight thousand inhabitants;

3 (b) Any city of the fourth classification with more than
4 four thousand five hundred but fewer than five thousand
5 inhabitants;

6 (c) Any city of the fourth classification with more than
7 eight thousand nine hundred but fewer than nine thousand
8 inhabitants;

9 (d) Any home rule city with more than forty-eight thousand
10 but fewer than forty-nine thousand inhabitants;

11 (e) Any home rule city with more than seventy-three
12 thousand but fewer than seventy-five thousand inhabitants;

13 (f) Any city of the fourth classification with more than
14 thirteen thousand five hundred but fewer than sixteen thousand
15 inhabitants;

16 (g) Any city of the fourth classification with more than
17 seven thousand but fewer than eight thousand inhabitants;

18 (h) Any city of the fourth classification with more than
19 four thousand but fewer than four thousand five hundred
20 inhabitants and located in any county of the first classification
21 with more than one hundred fifty thousand but fewer than two
22 hundred thousand inhabitants;

23 (i) Any city of the third classification with more than
24 thirteen thousand but fewer than fifteen thousand inhabitants and
25 located in any county of the third classification without a
26 township form of government and with more than thirty-three
27 thousand but fewer than thirty-seven thousand inhabitants; [or]

28 (j) Any city of the fourth classification with more than

1 three thousand but fewer than three thousand three hundred
2 inhabitants and located in any county of the third classification
3 without a township form of government and with more than eighteen
4 thousand but fewer than twenty thousand inhabitants and that is
5 not the county seat of such county;

6 (k) Any city of the fourth classification with more than
7 one thousand three hundred fifty but fewer than one thousand five
8 hundred inhabitants and located in any county of the first
9 classification with more than one hundred fifty thousand but
10 fewer than two hundred thousand inhabitants;

11 (l) Any city of the fourth classification with more than
12 eight thousand but fewer than twelve thousand inhabitants and
13 located in any county of the first classification with more than
14 two hundred thousand but fewer than two hundred sixty thousand
15 inhabitants; or

16 (m) Any city of the fourth classification with more than
17 four hundred fifty but fewer than five hundred inhabitants and
18 located in any county of the third classification without a
19 township form of government and with more than twenty-nine
20 thousand but fewer than thirty-three thousand inhabitants and
21 with a city of the fourth classification with more than four
22 hundred but fewer than four hundred fifty inhabitants as the
23 county seat.

24 (2) The governing body of any city listed in subdivision
25 (1) of this subsection is hereby authorized to impose, by
26 ordinance or order, a sales tax in the amount of up to one-half
27 of one percent on all retail sales made in such city which are
28 subject to taxation under the provisions of sections 144.010 to

1 144.525 for the purpose of improving the public safety for such
2 city[,] including, but not limited to, expenditures on equipment,
3 city employee salaries and benefits, and facilities for police,
4 fire and emergency medical providers. The tax authorized by this
5 section shall be in addition to any and all other sales taxes
6 allowed by law, except that no ordinance or order imposing a
7 sales tax pursuant to the provisions of this section shall be
8 effective unless the governing body of the city submits to the
9 voters of the city, at a county or state general, primary, or
10 special election, a proposal to authorize the governing body of
11 the city to impose a tax.

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

16 Shall the city of _____ (city's name) impose a
17 citywide sales tax of _____ (insert amount) for the
18 purpose of improving the public safety of the city?

19 YES NO

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

23
24 If a majority of the votes cast on the proposal by the qualified
25 voters voting thereon are in favor of the proposal submitted
26 pursuant to this subsection, then the ordinance or order and any
27 amendments thereto shall be in effect on the first day of the
28 second calendar quarter after the director of revenue receives

1 notification of adoption of the local sales tax. If a proposal
2 receives less than the required majority, then the governing body
3 of the city shall have no power to impose the sales tax herein
4 authorized unless and until the governing body of the city shall
5 again have submitted another proposal to authorize the governing
6 body of the city to impose the sales tax authorized by this
7 section and such proposal is approved by the required majority of
8 the qualified voters voting thereon. However, in no event shall
9 a proposal pursuant to this section be submitted to the voters
10 sooner than twelve months from the date of the last proposal
11 pursuant to this section.

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

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

24 5. All sales taxes collected by the director of [the
25 department of] revenue under this section on behalf of any city,
26 less one percent for cost of collection which shall be deposited
27 in the state's general revenue fund after payment of premiums for
28 surety bonds as provided in section 32.087, shall be deposited in

1 a special trust fund, which is hereby created, to be known as the
2 "City Public Safety Sales Tax Trust Fund". The moneys in the
3 trust fund shall not be deemed to be state funds and shall not be
4 commingled with any funds of the state. The provisions of
5 section 33.080 to the contrary notwithstanding, money in this
6 fund shall not be transferred and placed to the credit of the
7 general revenue fund. The director of [the department of]
8 revenue shall keep accurate records of the amount of money in the
9 trust and which was collected in each city imposing a sales tax
10 pursuant to this section, and the records shall be open to the
11 inspection of officers of the city and the public. Not later
12 than the tenth day of each month the director of [the department
13 of] revenue shall distribute all moneys deposited in the trust
14 fund during the preceding month to the city which levied the tax;
15 such funds shall be deposited with the city treasurer of each
16 such city, and all expenditures of funds arising from the trust
17 fund shall be by an appropriation act to be enacted by the
18 governing body of each such city. Expenditures may be made from
19 the fund for any functions authorized in the ordinance or order
20 adopted by the governing body submitting the tax to the voters.

21 6. The director of [the department of] revenue may make
22 refunds from the amounts in the trust fund and credited to any
23 city for erroneous payments and overpayments made, and may redeem
24 dishonored checks and drafts deposited to the credit of such
25 cities. If any city abolishes the tax, the city shall notify the
26 director of [the department of] revenue of the action at least
27 ninety days prior to the effective date of the repeal and the
28 director of [the department of] revenue may order retention in

1 the trust fund, for a period of one year, of two percent of the
2 amount collected after receipt of such notice to cover possible
3 refunds or overpayment of the tax and to redeem dishonored checks
4 and drafts deposited to the credit of such accounts. After one
5 year has elapsed after the effective date of abolition of the tax
6 in such city, the director of [the department of] revenue shall
7 remit the balance in the account to the city and close the
8 account of that city. The director of [the department of]
9 revenue shall notify each city of each instance of any amount
10 refunded or any check redeemed from receipts due the city.

11 7. Except as modified in this section, all provisions of
12 sections 32.085 and 32.087 shall apply to the tax imposed
13 pursuant to this section.

14 8. The governing body of any city authorized to levy a
15 sales tax pursuant to this section, but which was not authorized
16 to levy such sales tax prior to August 28, 2020, shall:

17 (1) Submit the question of the imposition of the sales tax
18 to the voters on a general election day not earlier than the 2022
19 general election; and

20 (2) Include information on the city's website on the tax
21 rate and the purposes for which the tax is levied.

22 94.902. 1. The governing bodies of the following cities or
23 villages may impose a tax as provided in this section:

24 (1) Any city of the third classification with more than
25 twenty-six thousand three hundred but less than twenty-six
26 thousand seven hundred inhabitants;

27 (2) Any city of the fourth classification with more than
28 thirty thousand three hundred but fewer than thirty thousand

1 seven hundred inhabitants;

2 (3) Any city of the fourth classification with more than
3 twenty-four thousand eight hundred but fewer than twenty-five
4 thousand inhabitants;

5 (4) Any special charter city with more than twenty-nine
6 thousand but fewer than thirty-two thousand inhabitants;

7 (5) Any city of the third classification with more than
8 four thousand but fewer than four thousand five hundred
9 inhabitants and located in any county of the first classification
10 with more than two hundred thousand but fewer than two hundred
11 sixty thousand inhabitants;

12 (6) Any city of the fourth classification with more than
13 nine thousand five hundred but fewer than ten thousand eight
14 hundred inhabitants;

15 (7) Any city of the fourth classification with more than
16 five hundred eighty but fewer than six hundred fifty inhabitants;

17 (8) Any city of the fourth classification with more than
18 two thousand seven hundred but fewer than three thousand
19 inhabitants and located in any county of the first classification
20 with more than eighty-three thousand but fewer than ninety-two
21 thousand inhabitants; [or]

22 (9) Any city of the fourth classification with more than
23 two thousand four hundred but fewer than two thousand seven
24 hundred inhabitants and located in any county of the third
25 classification without a township form of government and with
26 more than ten thousand but fewer than twelve thousand
27 inhabitants;

28 (10) Any city of the third classification with more than

1 nine thousand but fewer than ten thousand inhabitants and located
2 in any county of the third classification with a township form of
3 government and with more than twenty thousand but fewer than
4 twenty-three thousand inhabitants;

5 (11) Any city of the fourth classification with more than
6 one thousand fifty but fewer than one thousand two hundred
7 inhabitants and located in any county of the third classification
8 without a township form of government and with more than eighteen
9 thousand but fewer than twenty thousand inhabitants and with a
10 city of the fourth classification with more than two thousand one
11 hundred but fewer than two thousand four hundred inhabitants as
12 the county seat; or

13 (12) Any village with more than one thousand three hundred
14 fifty but fewer than one thousand five hundred inhabitants and
15 located in any county of the first classification with more than
16 two hundred thousand but fewer than two hundred sixty thousand
17 inhabitants.

18 2. The governing body of any city or village listed in
19 subsection 1 of this section may impose, by order or ordinance, a
20 sales tax on all retail sales made in the city or village which
21 are subject to taxation under chapter 144. The tax authorized in
22 this section may be imposed in an amount of up to one-half of one
23 percent, [and] except that a city listed under subdivision (10)
24 or (11) of subsection 1 of this section may impose a tax of one-
25 fourth, one-half, three-fourths, or one percent. The tax shall
26 be imposed solely for the purpose of improving the public safety
27 for such city[,] or village including, but not limited to,
28 expenditures on equipment, city or village employee salaries and

1 benefits, and facilities for police, fire, and emergency medical
2 providers. The tax authorized in this section shall be in
3 addition to all other sales taxes imposed by law, and shall be
4 stated separately from all other charges and taxes. The order or
5 ordinance imposing a sales tax under this section shall not
6 become effective unless the governing body of the city or village
7 submits to the voters residing within the city or village, at a
8 county or state general, primary, or special election, a proposal
9 to authorize the governing body of the city or village to impose
10 a tax under this section.

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

13 Shall the (city/village) of _____ (**[city's]** insert
14 name) impose a (citywide/villagewide) sales tax at a
15 rate of _____ (**insert [rate of percent]** percentage)
16 percent for the purpose of improving the public safety
17 of the (city/village)?

18 YES NO

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

22
23 If a majority of the votes cast on the proposal by the qualified
24 voters voting thereon are in favor of the proposal, then the
25 ordinance or order and any amendments to the order or ordinance
26 shall become effective on the first day of the second calendar
27 quarter after the director of revenue receives notice of the
28 adoption of the sales tax. If a majority of the votes cast on

1 the proposal by the qualified voters voting thereon are opposed
2 to the proposal, then the tax shall not become effective unless
3 the proposal is resubmitted under this section to the qualified
4 voters and such proposal is approved by a majority of the
5 qualified voters voting on the proposal. However, in no event
6 shall a proposal under this section be submitted to the voters
7 sooner than twelve months from the date of the last proposal
8 under this section.

9 4. Any sales tax imposed under this section shall be
10 administered, collected, enforced, and operated as required in
11 section 32.087. All sales taxes collected by the director of the
12 department of revenue under this section on behalf of any city or
13 village, less one percent for cost of collection which shall be
14 deposited in the state's general revenue fund after payment of
15 premiums for surety bonds as provided in section 32.087, shall be
16 deposited in a special trust fund, which is hereby created in the
17 state treasury, to be known as the "City Public Safety Sales Tax
18 Trust Fund". The moneys in the trust fund shall not be deemed to
19 be state funds and shall not be commingled with any funds of the
20 state. The provisions of section 33.080 to the contrary
21 notwithstanding, money in this fund shall not be transferred and
22 placed to the credit of the general revenue fund. The director
23 shall keep accurate records of the amount of money in the trust
24 fund and which was collected in each city or village imposing a
25 sales tax under this section, and the records shall be open to
26 the inspection of officers of the city or village and the public.
27 Not later than the tenth day of each month the director shall
28 distribute all moneys deposited in the trust fund during the

1 preceding month to the city or village which levied the tax.
2 Such funds shall be deposited with the city or village treasurer
3 of each such city or village, and all expenditures of funds
4 arising from the trust fund shall be by an appropriation act to
5 be enacted by the governing body of each such city or village.
6 Expenditures may be made from the fund for any functions
7 authorized in the ordinance or order adopted by the governing
8 body submitting the tax to the voters. If the tax is repealed,
9 all funds remaining in the special trust fund shall continue to
10 be used solely for the designated purposes. Any funds in the
11 special trust fund which are not needed for current expenditures
12 shall be invested in the same manner as other funds are invested.
13 Any interest and moneys earned on such investments shall be
14 credited to the fund.

15 5. The director of [the department of] revenue may
16 authorize the state treasurer to make refunds from the amounts in
17 the trust fund and credited to any city or village for erroneous
18 payments and overpayments made, and may redeem dishonored checks
19 and drafts deposited to the credit of such cities or villages.
20 If any city or village abolishes the tax, the city or village
21 shall notify the director of the action at least ninety days
22 before the effective date of the repeal, and the director may
23 order retention in the trust fund, for a period of one year, of
24 two percent of the amount collected after receipt of such notice
25 to cover possible refunds or overpayment of the tax and to redeem
26 dishonored checks and drafts deposited to the credit of such
27 accounts. After one year has elapsed after the effective date of
28 abolition of the tax in such city or village, the director shall

1 remit the balance in the account to the city and close the
2 account of that city or village. The director shall notify each
3 city or village of each instance of any amount refunded or any
4 check redeemed from receipts due the city or village.

5 6. The governing body of any city or village that has
6 adopted the sales tax authorized in this section may submit the
7 question of repeal of the tax to the voters on any date available
8 for elections for the city or village. The ballot of submission
9 shall be in substantially the following form:

10 Shall the city of _____ [(insert the name of the
11 city)] repeal the sales tax imposed at a rate of _____
12 [(insert rate of percent)] percent for the purpose of
13 improving the public safety of the (city/village)?

14 YES NO

15
16 If a majority of the votes cast on the proposal are in favor of
17 repeal, that repeal shall become effective on December thirty-
18 first of the calendar year in which such repeal was approved. If
19 a majority of the votes cast on the question by the qualified
20 voters voting thereon are opposed to the repeal, then the sales
21 tax authorized in this section shall remain effective until the
22 question is resubmitted under this section to the qualified
23 voters, and the repeal is approved by a majority of the qualified
24 voters voting on the question.

25 7. Whenever the governing body of any city or village that
26 has adopted the sales tax authorized in this section receives a
27 petition, signed by ten percent of the registered voters of the
28 city or village voting in the last gubernatorial election,

1 calling for an election to repeal the sales tax imposed under
2 this section, the governing body shall submit to the voters of
3 the city or village a proposal to repeal the tax. If a majority
4 of the votes cast on the question by the qualified voters voting
5 thereon are in favor of the repeal, that repeal shall become
6 effective on December thirty-first of the calendar year in which
7 such repeal was approved. If a majority of the votes cast on the
8 question by the qualified voters voting thereon are opposed to
9 the repeal, then the tax shall remain effective until the
10 question is resubmitted under this section to the qualified
11 voters and the repeal is approved by a majority of the qualified
12 voters voting on the question.

13 8. Any sales tax imposed under this section by a city
14 described under subdivision (6) of subsection 1 of this section
15 that is in effect as of December 31, 2038, shall automatically
16 expire. No city described under subdivision (6) of subsection 1
17 of this section shall collect a sales tax pursuant to this
18 section on or after January 1, 2039. Subsection 7 of this
19 section shall not apply to a sales tax imposed under this section
20 by a city described under subdivision (6) of subsection 1 of this
21 section.

22 9. Except as modified in this section, all provisions of
23 sections 32.085 and 32.087 shall apply to the tax imposed under
24 this section.

25 10. The governing body of any city or village authorized to
26 levy a sales tax pursuant to this section, but which was not
27 authorized to levy such sales tax prior to August 28, 2020,
28 shall:

1 (1) Submit the question of the imposition of the sales tax
2 to the voters on a general election day not earlier than the 2022
3 general election; and

4 (2) Include information on the city or village website on
5 the tax rate and the purposes for which the tax is levied.

6 94.1014. 1. (1) The governing body of any city of the
7 fourth classification with more than three thousand seven hundred
8 but fewer than four thousand inhabitants and located in any
9 county of the first classification with more than one hundred
10 fifty thousand but fewer than two hundred thousand inhabitants
11 may impose a tax on the charges for all sleeping rooms paid by
12 the transient guests of hotels or motels situated in the city or
13 a portion thereof. The tax shall not be more than five percent
14 per occupied room per night.

15 (2) The tax shall not become effective unless the governing
16 body of the city, on a general election day not earlier than the
17 2022 general election, submits to the voters of the city a
18 proposal to authorize the city to impose a tax under this
19 section, and the voters approve the tax.

20 (3) The tax shall be in addition to the charge for the
21 sleeping room and all other taxes imposed by law. The tax shall
22 be stated separately from all other charges and taxes.

23 (4) The proceeds of the tax shall be used by the city for
24 the promotion of tourism; growth of the region; economic
25 development purposes; and public safety purposes including, but
26 not limited to, equipment expenditures, employee salaries and
27 benefits, and facilities for police, firefighters, or emergency
28 medical providers.

1 2. The ballot for authorization of the tax shall be in
2 substantially the following form:

3 Shall _____ (name of the city) impose a tax on the
4 charges for all sleeping rooms paid by the transient
5 guests of hotels and motels situated in _____ (name of
6 the city) at a rate of _____ percent for the promotion
7 of tourism, growth of the region, economic development,
8 and public safety?

9 YES

NO

10
11 If a majority of the votes cast on the proposal by qualified
12 voters approve the proposal, the tax shall become effective on
13 the first day of the second calendar quarter following the
14 election. If a majority of the votes cast on the proposal by
15 qualified voters opposed the proposal, the tax shall not become
16 effective unless and until the proposal is again submitted to the
17 voters of the city and is approved by a majority of the qualified
18 voters voting thereon.

19 3. The governing body of any city authorized to levy a
20 sales tax pursuant to this section shall include information on
21 the city's website on the tax rate and the purposes for which the
22 tax is levied.

23 4. As used in this section, "transient guest" means any
24 person who occupies a room or rooms in a hotel or motel for
25 thirty-one days or less during any calendar quarter.

26 99.805. As used in sections 99.800 to 99.865, unless the
27 context clearly requires otherwise, the following terms shall
28 mean:

1 (1) "Blighted area", an area which, by reason of the
2 predominance of [defective or inadequate street layout,]
3 insanitary or unsafe conditions, [deterioration of site
4 improvements, improper subdivision or obsolete platting,] or the
5 existence of conditions which endanger life or property by fire
6 and other causes, or any combination of such factors, retards the
7 provision of housing accommodations or constitutes an economic or
8 social liability or a menace to the public health, safety,
9 [morals,] or welfare in its present condition and use, and, for
10 redevelopment areas located in a city not within a county, which
11 has a median household income less than or equal to two hundred
12 percent of the federal poverty level, as determined by the most
13 current five-year figures published by the American Community
14 Survey conducted by the United States Census Bureau;

15 (2) "Collecting officer", the officer of the municipality
16 responsible for receiving and processing payments in lieu of
17 taxes or economic activity taxes from taxpayers or the department
18 of revenue;

19 (3) ["Conservation area", any improved area within the
20 boundaries of a redevelopment area located within the territorial
21 limits of a municipality in which fifty percent or more of the
22 structures in the area have an age of thirty-five years or more.
23 Such an area is not yet a blighted area but is detrimental to the
24 public health, safety, morals, or welfare and may become a
25 blighted area because of any one or more of the following
26 factors: dilapidation; obsolescence; deterioration; illegal use
27 of individual structures; presence of structures below minimum
28 code standards; abandonment; excessive vacancies; overcrowding of

1 structures and community facilities; lack of ventilation, light
2 or sanitary facilities; inadequate utilities; excessive land
3 coverage; deleterious land use or layout; depreciation of
4 physical maintenance; and lack of community planning. A
5 conservation area shall meet at least three of the factors
6 provided in this subdivision for projects approved on or after
7 December 23, 1997;

8 (4)] "Economic activity taxes", the total additional
9 revenue from taxes which are imposed by a municipality and other
10 taxing districts, and which are generated by economic activities
11 within a redevelopment area over the amount of such taxes
12 generated by economic activities within such redevelopment area
13 in the calendar year prior to the adoption of the ordinance
14 designating such a redevelopment area, while tax increment
15 financing remains in effect, but excluding personal property
16 taxes, taxes imposed on sales or charges for sleeping rooms paid
17 by transient guests of hotels and motels, licenses, fees or
18 special assessments. For redevelopment projects or redevelopment
19 plans approved after December 23, 1997, if a retail establishment
20 relocates within one year from one facility to another facility
21 within the same county and the governing body of the municipality
22 finds that the relocation is a direct beneficiary of tax
23 increment financing, then for purposes of this definition, the
24 economic activity taxes generated by the retail establishment
25 shall equal the total additional revenues from economic activity
26 taxes which are imposed by a municipality or other taxing
27 district over the amount of economic activity taxes generated by
28 the retail establishment in the calendar year prior to its

1 relocation to the redevelopment area;

2 [(5) "Economic development area", any area or portion of an
3 area located within the territorial limits of a municipality,
4 which does not meet the requirements of subdivisions (1) and (3)
5 of this section, and in which the governing body of the
6 municipality finds that redevelopment will not be solely used for
7 development of commercial businesses which unfairly compete in
8 the local economy and is in the public interest because it will:

9 (a) Discourage commerce, industry or manufacturing from
10 moving their operations to another state; or

11 (b) Result in increased employment in the municipality; or

12 (c) Result in preservation or enhancement of the tax base
13 of the municipality;

14 (6)] (4) "Gambling establishment", an excursion gambling
15 boat as defined in section 313.800 and any related business
16 facility including any real property improvements which are
17 directly and solely related to such business facility, whose sole
18 purpose is to provide goods or services to an excursion gambling
19 boat and whose majority ownership interest is held by a person
20 licensed to conduct gambling games on an excursion gambling boat
21 or licensed to operate an excursion gambling boat as provided in
22 sections 313.800 to 313.850. This subdivision shall be
23 applicable only to a redevelopment area designated by ordinance
24 adopted after December 23, 1997;

25 [(7)] (5) "Greenfield area", any vacant, unimproved, or
26 agricultural property that is located wholly outside the
27 incorporated limits of a city, town, or village, or that is
28 substantially surrounded by contiguous properties with

1 agricultural zoning classifications or uses unless said property
2 was annexed into the incorporated limits of a city, town, or
3 village ten years prior to the adoption of the ordinance
4 approving the redevelopment plan for such greenfield area;

5 [(8)] (6) "Municipality", a city, village, or incorporated
6 town or any county of this state. For redevelopment areas or
7 projects approved on or after December 23, 1997, municipality
8 applies only to cities, villages, incorporated towns or counties
9 established for at least one year prior to such date;

10 [(9)] (7) "Obligations", bonds, loans, debentures, notes,
11 special certificates, or other evidences of indebtedness issued
12 by a municipality to carry out a redevelopment project or to
13 refund outstanding obligations;

14 [(10)] (8) "Ordinance", an ordinance enacted by the
15 governing body of a city, town, or village or a county or an
16 order of the governing body of a county whose governing body is
17 not authorized to enact ordinances;

18 [(11)] (9) "Payment in lieu of taxes", those estimated
19 revenues from real property in the area selected for a
20 redevelopment project, which revenues according to the
21 redevelopment project or plan are to be used for a private use,
22 which taxing districts would have received had a municipality not
23 adopted tax increment allocation financing, and which would
24 result from levies made after the time of the adoption of tax
25 increment allocation financing during the time the current
26 equalized value of real property in the area selected for the
27 redevelopment project exceeds the total initial equalized value
28 of real property in such area until the designation is terminated

1 pursuant to subsection 2 of section 99.850;

2 [(12)] (10) "Redevelopment area", an area designated by a
3 municipality, in respect to which the municipality has made a
4 finding that there exist conditions which cause the area to be
5 classified as a blighted area, [a conservation area, an economic
6 development area, an enterprise zone pursuant to sections 135.200
7 to 135.256, or a combination thereof,] which area includes only
8 those parcels of real property directly and substantially
9 benefitted by the proposed redevelopment project;

10 [(13)] (11) "Redevelopment plan", the comprehensive program
11 of a municipality for redevelopment intended by the payment of
12 redevelopment costs to reduce or eliminate those conditions, the
13 existence of which qualified the redevelopment area as a blighted
14 area, [conservation area, economic development area, or
15 combination thereof,] and to thereby enhance the tax bases of the
16 taxing districts which extend into the redevelopment area. Each
17 redevelopment plan shall conform to the requirements of section
18 99.810;

19 [(14)] (12) "Redevelopment project", any development
20 project within a redevelopment area in furtherance of the
21 objectives of the redevelopment plan; any such redevelopment
22 project shall include a legal description of the area selected
23 for the redevelopment project;

24 [(15)] (13) "Redevelopment project costs" include the sum
25 total of all reasonable or necessary costs incurred or estimated
26 to be incurred, and any such costs incidental to a redevelopment
27 plan or redevelopment project, as applicable. Such costs
28 include, but are not limited to, the following:

- 1 (a) Costs of studies, surveys, plans, and specifications;
- 2 (b) Professional service costs, including, but not limited
3 to, architectural, engineering, legal, marketing, financial,
4 planning or special services. Except the reasonable costs
5 incurred by the commission established in section 99.820 for the
6 administration of sections 99.800 to 99.865, such costs shall be
7 allowed only as an initial expense which, to be recoverable,
8 shall be included in the costs of a redevelopment plan or
9 project;
- 10 (c) Property assembly costs, including, but not limited to:
- 11 a. Acquisition of land and other property, real or
12 personal, or rights or interests therein;
- 13 b. Demolition of buildings; and
- 14 c. The clearing and grading of land;
- 15 (d) Costs of rehabilitation, reconstruction, or repair or
16 remodeling of existing buildings and fixtures;
- 17 (e) [Initial costs for an economic development area;
- 18 (f)] Costs of construction of public works or improvements;
- 19 [(g)] (f) Financing costs, including, but not limited to,
20 all necessary and incidental expenses related to the issuance of
21 obligations, and which may include payment of interest on any
22 obligations issued pursuant to sections 99.800 to 99.865 accruing
23 during the estimated period of construction of any redevelopment
24 project for which such obligations are issued and for not more
25 than eighteen months thereafter, and including reasonable
26 reserves related thereto;
- 27 [(h)] (g) All or a portion of a taxing district's capital
28 costs resulting from the redevelopment project necessarily

1 incurred or to be incurred in furtherance of the objectives of
2 the redevelopment plan and project, to the extent the
3 municipality by written agreement accepts and approves such
4 costs;

5 [(i)] (h) Relocation costs to the extent that a
6 municipality determines that relocation costs shall be paid or
7 are required to be paid by federal or state law;

8 [(j)] (i) Payments in lieu of taxes;

9 [(16)] (14) "Special allocation fund", the fund of a
10 municipality or its commission which contains at least two
11 separate segregated accounts for each redevelopment plan,
12 maintained by the treasurer of the municipality or the treasurer
13 of the commission into which payments in lieu of taxes are
14 deposited in one account, and economic activity taxes and other
15 revenues are deposited in the other account;

16 [(17)] (15) "Taxing districts", any political subdivision
17 of this state having the power to levy taxes;

18 [(18)] (16) "Taxing districts' capital costs", those costs
19 of taxing districts for capital improvements that are found by
20 the municipal governing bodies to be necessary and to directly
21 result from the redevelopment project; and

22 [(19)] (17) "Vacant land", any parcel or combination of
23 parcels of real property not used for industrial, commercial, or
24 residential buildings.

25 99.810. 1. Each redevelopment plan shall set forth in
26 writing a general description of the program to be undertaken to
27 accomplish the objectives and shall include, but need not be
28 limited to, the estimated redevelopment project costs, the

1 anticipated sources of funds to pay the costs, evidence of the
2 commitments to finance the project costs, the anticipated type
3 and term of the sources of funds to pay costs, the anticipated
4 type and terms of the obligations to be issued, the most recent
5 equalized assessed valuation of the property within the
6 redevelopment area which is to be subjected to payments in lieu
7 of taxes and economic activity taxes pursuant to section 99.845,
8 an estimate as to the equalized assessed valuation after
9 redevelopment, and the general land uses to apply in the
10 redevelopment area. No redevelopment plan shall be adopted by a
11 municipality without findings that:

12 (1) The redevelopment area on the whole is a blighted
13 area[, a conservation area, or an economic development area,] and
14 has not been subject to growth and development through investment
15 by private enterprise and would not reasonably be anticipated to
16 be developed without the adoption of tax increment financing.
17 Such a finding shall include, but not be limited to, a study
18 conducted by a third party which includes a detailed description
19 of the factors that qualify the redevelopment area or project
20 pursuant to this subdivision and an affidavit, signed by the
21 developer or developers and submitted with the redevelopment
22 plan, attesting that the provisions of this subdivision have been
23 met;

24 (2) The redevelopment plan conforms to the comprehensive
25 plan for the development of the municipality as a whole;

26 (3) The estimated dates, which shall not be more than
27 twenty-three years from the adoption of the ordinance approving a
28 redevelopment project within a redevelopment area, of completion

1 of any redevelopment project and retirement of obligations
2 incurred to finance redevelopment project costs have been stated,
3 provided that no ordinance approving a redevelopment project
4 shall be adopted later than ten years from the adoption of the
5 ordinance approving the redevelopment plan under which such
6 project is authorized and provided that no property for a
7 redevelopment project shall be acquired by eminent domain later
8 than five years from the adoption of the ordinance approving such
9 redevelopment project;

10 (4) A plan has been developed for relocation assistance for
11 businesses and residences;

12 (5) A cost-benefit analysis showing the economic impact of
13 the plan on each taxing district which is at least partially
14 within the boundaries of the redevelopment area. The analysis
15 shall show the impact on the economy if the project is not built,
16 and is built pursuant to the redevelopment plan under
17 consideration. The cost-benefit analysis shall include a fiscal
18 impact study on every affected political subdivision, and
19 sufficient information from the developer for the commission
20 established in section 99.820 to evaluate whether the project as
21 proposed is financially feasible;

22 (6) A finding that the plan does not include the initial
23 development or redevelopment of any gambling establishment,
24 provided however, that this subdivision shall be applicable only
25 to a redevelopment plan adopted for a redevelopment area
26 designated by ordinance after December 23, 1997.

27 2. By the last day of February each year, each commission
28 shall report to the director of economic development the name,

1 address, phone number and primary line of business of any
2 business which relocates to the district. The director of the
3 department of economic development shall compile and report the
4 same to the governor, the speaker of the house and the president
5 pro tempore of the senate on the last day of April each year.

6 99.825. 1. Prior to the adoption of an ordinance proposing
7 the designation of a redevelopment area, or approving a
8 redevelopment plan or redevelopment project, the commission shall
9 fix a time and place for a public hearing as required in
10 subsection 4 of section 99.820 and notify each taxing district
11 located wholly or partially within the boundaries of the proposed
12 redevelopment area, plan or project. At the public hearing any
13 interested person or affected taxing district may file with the
14 commission written objections to, or comments on, and may be
15 heard orally in respect to, any issues embodied in the notice.
16 The commission shall hear and consider all protests, objections,
17 comments and other evidence presented at the hearing. The
18 hearing may be continued to another date without further notice
19 other than a motion to be entered upon the minutes fixing the
20 time and place of the subsequent hearing; provided, if the
21 commission is created under subsection 3 of section 99.820, the
22 hearing shall not be continued for more than thirty days beyond
23 the date on which it is originally opened unless such longer
24 period is requested by the chief elected official of the
25 municipality creating the commission and approved by a majority
26 of the commission. Prior to the conclusion of the hearing,
27 changes may be made in the redevelopment plan, redevelopment
28 project, or redevelopment area, provided that each affected

1 taxing district is given written notice of such changes at least
2 seven days prior to the conclusion of the hearing. After the
3 public hearing but prior to the adoption of an ordinance
4 approving a redevelopment plan or redevelopment project, or
5 designating a redevelopment area, changes may be made to the
6 redevelopment plan, redevelopment projects or redevelopment areas
7 without a further hearing, if such changes do not enlarge the
8 exterior boundaries of the redevelopment area or areas, and do
9 not substantially affect the general land uses established in the
10 redevelopment plan or substantially change the nature of the
11 redevelopment projects, provided that notice of such changes
12 shall be given by mail to each affected taxing district and by
13 publication in a newspaper of general circulation in the area of
14 the proposed redevelopment not less than ten days prior to the
15 adoption of the changes by ordinance. After the adoption of an
16 ordinance approving a redevelopment plan or redevelopment
17 project, or designating a redevelopment area, no ordinance shall
18 be adopted altering the exterior boundaries, affecting the
19 general land uses established pursuant to the redevelopment plan
20 or changing the nature of the redevelopment project without
21 complying with the procedures provided in this section pertaining
22 to the initial approval of a redevelopment plan or redevelopment
23 project and designation of a redevelopment area. Hearings with
24 regard to a redevelopment project, redevelopment area, or
25 redevelopment plan may be held simultaneously.

26 2. If, after concluding the hearing required under this
27 section, the commission makes a recommendation under section
28 99.820 in opposition to a proposed redevelopment plan,

1 redevelopment project, or designation of a redevelopment area, or
2 any amendments thereto, a municipality desiring to approve such
3 project, plan, designation, or amendments shall do so only upon a
4 two-thirds majority vote of the governing body of such
5 municipality. For plans, projects, designations, or amendments
6 approved by a municipality over the recommendation in opposition
7 by the commission formed under subsection 3 of section 99.820,
8 the economic activity taxes and payments in lieu of taxes
9 generated by such plan, project, designation, or amendment shall
10 be restricted to paying only those redevelopment project costs
11 contained in subparagraphs b. and c. of paragraph (c) of
12 subdivision (15) of section 99.805 per redevelopment project.

13 [3. Tax incremental financing projects within an economic
14 development area shall apply to and fund only the following
15 infrastructure projects: highways, roads, streets, bridges,
16 sewers, traffic control systems and devices, water distribution
17 and supply systems, curbing, sidewalks and any other similar
18 public improvements, but in no case shall it include buildings.]

19 99.843. Notwithstanding the provisions of sections 99.800
20 to 99.865 to the contrary, no new tax increment financing project
21 shall be authorized in any greenfield area, as such term is
22 defined in section 99.805[, that is located within a city not
23 within a county or any county subject to the authority of the
24 East-West Gateway Council of Governments. Municipalities not
25 subject to the authority of the East-West Gateway Council of
26 Governments may authorize tax increment finance projects in
27 greenfield areas].

28 105.145. 1. The following definitions shall be applied to

1 the terms used in this section:

2 (1) "Governing body", the board, body, or persons in which
3 the powers of a political subdivision as a body corporate, or
4 otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this
6 state, except counties and school districts, which now is, or
7 hereafter shall be, authorized to levy taxes or empowered to
8 cause taxes to be levied.

9 2. The governing body of each political subdivision in the
10 state shall cause to be prepared an annual report of the
11 financial transactions of the political subdivision in such
12 summary form as the state auditor shall prescribe by rule, except
13 that the annual report of political subdivisions whose cash
14 receipts for the reporting period are ten thousand dollars or
15 less shall only be required to contain the cash balance at the
16 beginning of the reporting period, a summary of cash receipts, a
17 summary of cash disbursements and the cash balance at the end of
18 the reporting period.

19 3. Within such time following the end of the fiscal year as
20 the state auditor shall prescribe by rule, the governing body of
21 each political subdivision shall cause a copy of the annual
22 financial report to be remitted to the state auditor.

23 4. The state auditor shall immediately on receipt of each
24 financial report acknowledge the receipt of the report.

25 5. In any fiscal year no member of the governing body of
26 any political subdivision of the state shall receive any
27 compensation or payment of expenses after the end of the time
28 within which the financial statement of the political subdivision

1 is required to be filed with the state auditor and until such
2 time as the notice from the state auditor of the filing of the
3 annual financial report for the fiscal year has been received.

4 6. The state auditor shall prepare sample forms for
5 financial reports and shall mail the same to the political
6 subdivisions of the state. Failure of the auditor to supply such
7 forms shall not in any way excuse any person from the performance
8 of any duty imposed by this section.

9 7. All reports or financial statements herein above
10 mentioned shall be considered to be public records.

11 8. The provisions of this section apply to the board of
12 directors of every transportation development district organized
13 under sections 238.200 to 238.275.

14 9. Any political subdivision that fails to timely submit a
15 copy of the annual financial statement to the state auditor shall
16 be subject to a fine of five hundred dollars per day.

17 10. The state auditor shall report any violation of
18 subsection 9 of this section to the department of revenue. Upon
19 notification from the state auditor's office that a political
20 subdivision failed to timely submit a copy of the annual
21 financial statement, the department of revenue shall notify such
22 political subdivision by certified mail that the statement has
23 not been received. Such notice shall clearly set forth the
24 following:

25 (1) The name of the political subdivision;

26 (2) That the political subdivision shall be subject to a
27 fine of five hundred dollars per day if the political subdivision
28 does not submit a copy of the annual financial statement to the

1 state auditor's office within thirty days from the postmarked
2 date stamped on the certified mail envelope;

3 (3) That the fine will be enforced and collected as
4 provided under subsection 11 of this section; and

5 (4) That the fine will begin accruing on the thirty-first
6 day from the postmarked date stamped on the certified mail
7 envelope and will continue to accrue until the state auditor's
8 office receives a copy of the financial statement.

9
10 In the event a copy of the annual financial statement is received
11 within such thirty-day period, no fine shall accrue or be
12 imposed. The state auditor shall report receipt of the financial
13 statement to the department of revenue within ten business days.
14 Failure of the political subdivision to submit the required
15 annual financial statement within such thirty-day period shall
16 cause the fine to be collected as provided under subsection 11 of
17 this section.

18 11. The department of revenue may collect the fine
19 authorized under the provisions of subsection 9 of this section
20 by offsetting any sales or use tax distributions due to the
21 political subdivision. The director of revenue shall retain two
22 percent for the cost of such collection. The remaining revenues
23 collected from such violations shall be distributed annually to
24 the schools of the county in the same manner that proceeds for
25 all penalties, forfeitures, and fines collected for any breach of
26 the penal laws of the state are distributed.

27 12. Any [transportation development district organized
28 under sections 238.200 to 238.275 having] political subdivision

1 that has gross revenues of less than five thousand dollars or
2 that has not levied or collected sales or use taxes in the fiscal
3 year for which the annual financial statement was not timely
4 filed shall not be subject to the fine authorized in this
5 section.

6 13. If a failure to timely submit the annual financial
7 statement is the result of fraud or other illegal conduct by an
8 employee or officer of the political subdivision, the failure
9 shall not be subject to a fine authorized under this section if
10 the statement is filed within thirty days of the discovery of the
11 fraud or illegal conduct. If a fine is assessed and paid prior
12 to the filing of the statement, the department of revenue shall
13 refund the fine upon notification from the political subdivision.

14 14. If a political subdivision has an outstanding balance
15 for fines or penalties at the time it files its first annual
16 financial statement after January 1, 2021, the director of
17 revenue shall make a one-time downward adjustment to such
18 outstanding balance in an amount that reduces the outstanding
19 balance by ninety percent.

20 15. The director of revenue shall have the authority to
21 make a one-time downward adjustment to any outstanding penalty
22 imposed under this section on a political subdivision if the
23 director determines the fine is uncollectible. The director of
24 revenue may prescribe rules and regulations necessary to carry
25 out the provisions of this subsection. Any rule or portion of a
26 rule, as that term is defined in section 536.010, that is created
27 under the authority delegated in this section shall become
28 effective only if it complies with and is subject to all of the

1 provisions of chapter 536 and, if applicable, section 536.028.
2 This section and chapter 536 are nonseverable, and if any of the
3 powers vested with the general assembly pursuant to chapter 536
4 to review, to delay the effective date, or to disapprove and
5 annul a rule are subsequently held unconstitutional, then the
6 grant of rulemaking authority and any rule proposed or adopted
7 after August 28, 2020, shall be invalid and void.

8 16. If a political subdivision with an outstanding balance
9 for fines or penalties:

10 (1) Fails to file an annual financial statement after
11 August 28, 2020, and before January 1, 2021; or

12 (2) Files an annual financial statement after August 28,
13 2020, and before January 1, 2021, but fails to file any annual
14 financial statement thereafter,

15
16 then the director of revenue shall initiate the process to
17 disincorporate the political subdivision as provided in this
18 section.

19 17. If any resident of a political subdivision believes or
20 knows that the political subdivision has failed to file the
21 annual financial report required under subsection 2 of this
22 section, the resident may file an affidavit with the director of
23 revenue that attests to the alleged failure. The director of
24 revenue shall evaluate the allegation and, if true, notify the
25 political subdivision and any municipality or county encompassing
26 the political subdivision by both certified mail and first-class
27 mail that the political subdivision has ninety days to comply
28 with subsection 2 of this section. If the political subdivision

1 has not complied after ninety days, the director of revenue shall
2 initiate the process to disincorporate the political subdivision
3 as provided in this section.

4 18. (1) The question of whether a political subdivision
5 subject to possible disincorporation under subsection 16 or 17 of
6 this section shall be disincorporated shall be submitted to the
7 voters of the political subdivision. The election upon the
8 question shall be held on the next general election day.

9 (2) No later than five o'clock p.m. on the tenth Tuesday
10 prior to the election, the director of revenue shall notify the
11 election authorities responsible for conducting the election
12 according to the provisions of section 115.125 and the county
13 governing body in which the political subdivision is located.

14 (3) The election authority shall give notice of the
15 election for eight consecutive weeks prior to the election by
16 publication in a newspaper of general circulation published in
17 the political subdivision or, if there is no such newspaper in
18 the political subdivision, in the newspaper in the county
19 published nearest the political subdivision.

20 (4) Any costs of submitting the question shall be paid by
21 the political subdivision.

22 (5) The question shall be submitted to the voters of such
23 city, town, or village in substantially the following form:

24 The (city/town/village) of _____ (has an
25 outstanding balance for fines or penalties and) has
26 failed to file an annual financial statement, as
27 required by law. Shall the (city/town/village) of
28 _____ be disincorporated?

1 YES NO

2
3 Upon the affirmative vote of a majority of the qualified voters
4 voting on the question, the director of revenue shall file an
5 action to disincorporate the political subdivision in the circuit
6 court with jurisdiction over the political subdivision.

7 19. In an action to disincorporate a political subdivision,
8 the circuit court shall order:

9 (1) The appointment of an administrative authority for the
10 political subdivision, which may be another political
11 subdivision, the state, a qualified private party, or other
12 qualified entity;

13 (2) All financial and other institutions holding funds of
14 the political subdivision, as identified by the director of
15 revenue, to honor the directives of the administrative authority;

16 (3) The director of revenue or other party charged with
17 distributing tax revenue to distribute the revenues and funds of
18 the political subdivision to the administrative authority; and

19 (4) The disincorporation of the political subdivision and
20 the effective date of the disincorporation, taking into
21 consideration a reasonable transition period.

22
23 The administrative authority shall administer all revenues under
24 the name of the political subdivision or its agents and
25 administer all funds collected on behalf of the political
26 subdivision. The administrative authority shall use the revenues
27 and existing funds to pay all debts and obligations of the
28 political subdivision other than the penalties accrued under this

1 section. The circuit court shall have ongoing jurisdiction to
2 enforce its orders and carry out the remedies under this
3 subsection.

4 20. The attorney general shall have the authority to file
5 an action in a court of competent jurisdiction against any
6 political subdivision that fails to comply with this section in
7 order to force the political subdivision into compliance.

8 135.550. 1. As used in this section, the following terms
9 shall mean:

10 (1) "Contribution", a donation of cash, stock, bonds or
11 other marketable securities, or real property;

12 (2) "Rape crisis center", a community-based nonprofit rape
13 crisis center, as defined in section 455.003, located in this
14 state and that provides the twenty-four hour core services of
15 hospital advocacy and crisis hotline support to survivors of rape
16 and sexual assault;

17 (3) "Shelter for victims of domestic violence", a facility
18 located in this state which meets the definition of a shelter for
19 victims of domestic violence pursuant to section 455.200 and
20 which meets the requirements of section 455.220, or a nonprofit
21 organization established and operating exclusively for the
22 purpose of supporting a shelter for victims of domestic violence
23 operated by the state or one of its political subdivisions;

24 [(3)] (4) "State tax liability", in the case of a business
25 taxpayer, any liability incurred by such taxpayer pursuant to the
26 provisions of chapter 143, chapter 147, chapter 148, and chapter
27 153, exclusive of the provisions relating to the withholding of
28 tax as provided for in sections 143.191 to 143.265 and related

1 provisions, and in the case of an individual taxpayer, any
2 liability incurred by such taxpayer pursuant to the provisions of
3 chapter 143;

4 [(4)] (5) "Taxpayer", a person, firm, a partner in a firm,
5 corporation or a shareholder in an S corporation doing business
6 in the state of Missouri and subject to the state income tax
7 imposed by the provisions of chapter 143, or a corporation
8 subject to the annual corporation franchise tax imposed by the
9 provisions of chapter 147, including any charitable organization
10 which is exempt from federal income tax and whose Missouri
11 unrelated business taxable income, if any, would be subject to
12 the state income tax imposed under chapter 143, or an insurance
13 company paying an annual tax on its gross premium receipts in
14 this state, or other financial institution paying taxes to the
15 state of Missouri or any political subdivision of this state
16 pursuant to the provisions of chapter 148, or an express company
17 which pays an annual tax on its gross receipts in this state
18 pursuant to chapter 153, or an individual subject to the state
19 income tax imposed by the provisions of chapter 143.

20 2. A taxpayer shall be allowed to claim a tax credit
21 against the taxpayer's state tax liability, in an amount equal to
22 fifty percent of the amount such taxpayer contributed to a
23 shelter for victims of domestic violence or rape crisis center
24 for all fiscal years ending on or before June 30, 2021, and
25 seventy percent of the amount such taxpayer contributed to a
26 shelter for victims of domestic violence or rape crisis center
27 for all fiscal years beginning on or after July 1, 2021.

28 3. The amount of the tax credit claimed shall not exceed

1 the amount of the taxpayer's state tax liability for the taxable
2 year that the credit is claimed, and such taxpayer shall not be
3 allowed to claim a tax credit in excess of fifty thousand dollars
4 per taxable year. However, any tax credit that cannot be claimed
5 in the taxable year the contribution was made may be carried over
6 to the next four succeeding taxable years until the full credit
7 has been claimed.

8 4. Except for any excess credit which is carried over
9 pursuant to subsection 3 of this section, a taxpayer shall not be
10 allowed to claim a tax credit unless the total amount of such
11 taxpayer's contribution or contributions to a shelter or shelters
12 for victims of domestic violence or rape crisis center in such
13 taxpayer's taxable year has a value of at least one hundred
14 dollars.

15 5. The director of the department of social services shall
16 determine, at least annually, which facilities in this state may
17 be classified as shelters for victims of domestic violence and
18 rape crisis centers. The director of the department of social
19 services may require of a facility seeking to be classified as a
20 shelter for victims of domestic violence or rape crisis center
21 whatever information is reasonably necessary to make such a
22 determination. The director of the department of social services
23 shall classify a facility as a shelter for victims of domestic
24 violence or rape crisis center if such facility meets the
25 definition set forth in subsection 1 of this section.

26 6. The director of the department of social services shall
27 establish a procedure by which a taxpayer can determine if a
28 facility has been classified as a shelter for victims of domestic

1 violence or rape crisis center, and by which such taxpayer can
2 then contribute to such shelter for victims of domestic violence
3 or rape crisis center and claim a tax credit. Shelters for
4 victims of domestic violence and rape crisis centers shall be
5 permitted to decline a contribution from a taxpayer. The
6 cumulative amount of tax credits which may be claimed by all the
7 taxpayers contributing to shelters for victims of domestic
8 violence and rape crisis centers in any one fiscal year shall not
9 exceed two million dollars for all fiscal years ending on or
10 before June 30, 2021. For all fiscal years beginning on or after
11 July 1, 2021, the cumulative amount of tax credits which may be
12 claimed by all the taxpayers contributing to shelters for victims
13 of domestic violence and rape crisis centers in any one fiscal
14 year shall not exceed four million dollars.

15 7. For all fiscal years ending on or before June 30, 2021,
16 the director of the department of social services shall establish
17 a procedure by which, from the beginning of the fiscal year until
18 some point in time later in the fiscal year to be determined by
19 the director of the department of social services, the cumulative
20 amount of tax credits are equally apportioned among all
21 facilities classified as shelters for victims of domestic
22 violence and rape crisis centers. If a shelter for victims of
23 domestic violence or rape crisis center fails to use all, or some
24 percentage to be determined by the director of the department of
25 social services, of its apportioned tax credits during this
26 predetermined period of time, the director of the department of
27 social services may reapportion these unused tax credits to those
28 shelters for victims of domestic violence and rape crisis centers

1 that have used all, or some percentage to be determined by the
2 director of the department of social services, of their
3 apportioned tax credits during this predetermined period of time.
4 The director of the department of social services may establish
5 more than one period of time and reapportion more than once
6 during each fiscal year. To the maximum extent possible, the
7 director of the department of social services shall establish the
8 procedure described in this subsection in such a manner as to
9 ensure that taxpayers can claim all the tax credits possible up
10 to the cumulative amount of tax credits available for the fiscal
11 year.

12 8. This section shall become effective January 1, 2000, and
13 shall apply to all tax years after December 31, 1999.

14 137.115. 1. All other laws to the contrary
15 notwithstanding, the assessor or the assessor's deputies in all
16 counties of this state including the City of St. Louis shall
17 annually make a list of all real and tangible personal property
18 taxable in the assessor's city, county, town or district. Except
19 as otherwise provided in subsection 3 of this section and section
20 137.078, the assessor shall annually assess all personal property
21 at thirty-three and one-third percent of its true value in money
22 as of January first of each calendar year. The assessor shall
23 annually assess all real property, including any new construction
24 and improvements to real property, and possessory interests in
25 real property at the percent of its true value in money set in
26 subsection 5 of this section. The true value in money of any
27 possessory interest in real property in subclass (3), where such
28 real property is on or lies within the ultimate airport boundary

1 as shown by a federal airport layout plan, as defined by 14 CFR
2 151.5, of a commercial airport having a FAR Part 139
3 certification and owned by a political subdivision, shall be the
4 otherwise applicable true value in money of any such possessory
5 interest in real property, less the total dollar amount of costs
6 paid by a party, other than the political subdivision, towards
7 any new construction or improvements on such real property
8 completed after January 1, 2008, and which are included in the
9 above-mentioned possessory interest, regardless of the year in
10 which such costs were incurred or whether such costs were
11 considered in any prior year. The assessor shall annually assess
12 all real property in the following manner: new assessed values
13 shall be determined as of January first of each odd-numbered year
14 and shall be entered in the assessor's books; those same assessed
15 values shall apply in the following even-numbered year, except
16 for new construction and property improvements which shall be
17 valued as though they had been completed as of January first of
18 the preceding odd-numbered year. The assessor may call at the
19 office, place of doing business, or residence of each person
20 required by this chapter to list property, and require the person
21 to make a correct statement of all taxable tangible personal
22 property owned by the person or under his or her care, charge or
23 management, taxable in the county. On or before January first of
24 each even-numbered year, the assessor shall prepare and submit a
25 two-year assessment maintenance plan to the county governing body
26 and the state tax commission for their respective approval or
27 modification. The county governing body shall approve and
28 forward such plan or its alternative to the plan to the state tax

1 commission by February first. If the county governing body fails
2 to forward the plan or its alternative to the plan to the state
3 tax commission by February first, the assessor's plan shall be
4 considered approved by the county governing body. If the state
5 tax commission fails to approve a plan and if the state tax
6 commission and the assessor and the governing body of the county
7 involved are unable to resolve the differences, in order to
8 receive state cost-share funds outlined in section 137.750, the
9 county or the assessor shall petition the administrative hearing
10 commission, by May first, to decide all matters in dispute
11 regarding the assessment maintenance plan. Upon agreement of the
12 parties, the matter may be stayed while the parties proceed with
13 mediation or arbitration upon terms agreed to by the parties.
14 The final decision of the administrative hearing commission shall
15 be subject to judicial review in the circuit court of the county
16 involved. In the event a valuation of subclass (1) real property
17 within any county with a charter form of government, or within a
18 city not within a county, is made by a computer,
19 computer-assisted method or a computer program, the burden of
20 proof, supported by clear, convincing and cogent evidence to
21 sustain such valuation, shall be on the assessor at any hearing
22 or appeal. In any such county, unless the assessor proves
23 otherwise, there shall be a presumption that the assessment was
24 made by a computer, computer-assisted method or a computer
25 program. Such evidence shall include, but shall not be limited
26 to, the following:

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

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

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

6 (b) Such properties are not more than one mile from the
7 site of the disputed property, except where no similar properties
8 exist within one mile of the disputed property, the nearest
9 comparable property shall be used. Such property shall be within
10 five hundred square feet in size of the disputed property, and
11 resemble the disputed property in age, floor plan, number of
12 rooms, and other relevant characteristics.

13 2. Assessors in each county of this state and the City of
14 St. Louis may send personal property assessment forms through the
15 mail.

16 3. The following items of personal property shall each
17 constitute separate subclasses of tangible personal property and
18 shall be assessed and valued for the purposes of taxation at the
19 following percentages of their true value in money:

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

22 (2) Livestock, twelve percent;

23 (3) Farm machinery, twelve percent;

24 (4) Motor vehicles which are eligible for registration as
25 and are registered as historic motor vehicles pursuant to section
26 301.131 and aircraft which are at least twenty-five years old and
27 which are used solely for noncommercial purposes and are operated
28 less than fifty hours per year or aircraft that are home built

1 from a kit, five percent;

2 (5) Poultry, twelve percent; and

3 (6) Tools and equipment used for pollution control and
4 tools and equipment used in retooling for the purpose of
5 introducing new product lines or used for making improvements to
6 existing products by any company which is located in a state
7 enterprise zone and which is identified by any standard
8 industrial classification number cited in subdivision [(5)] (7)
9 of section 135.200, twenty-five percent.

10 4. The person listing the property shall enter a true and
11 correct statement of the property, in a printed blank prepared
12 for that purpose. The statement, after being filled out, shall
13 be signed and either affirmed or sworn to as provided in section
14 137.155. The list shall then be delivered to the assessor.

15 5. (1) All subclasses of real property, as such subclasses
16 are established in Section 4(b) of Article X of the Missouri
17 Constitution and defined in section 137.016, shall be assessed at
18 the following percentages of true value:

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

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

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

22 (2) A taxpayer may apply to the county assessor, or, if not
23 located within a county, then the assessor of such city, for the
24 reclassification of such taxpayer's real property if the use or
25 purpose of such real property is changed after such property is
26 assessed under the provisions of this chapter. If the assessor
27 determines that such property shall be reclassified, he or she
28 shall determine the assessment under this subsection based on the

1 percentage of the tax year that such property was classified in
2 each subclassification.

3 6. Manufactured homes, as defined in section 700.010, which
4 are actually used as dwelling units shall be assessed at the same
5 percentage of true value as residential real property for the
6 purpose of taxation. The percentage of assessment of true value
7 for such manufactured homes shall be the same as for residential
8 real property. If the county collector cannot identify or find
9 the manufactured home when attempting to attach the manufactured
10 home for payment of taxes owed by the manufactured home owner,
11 the county collector may request the county commission to have
12 the manufactured home removed from the tax books, and such
13 request shall be granted within thirty days after the request is
14 made; however, the removal from the tax books does not remove the
15 tax lien on the manufactured home if it is later identified or
16 found. For purposes of this section, a manufactured home located
17 in a manufactured home rental park, rental community or on real
18 estate not owned by the manufactured home owner shall be
19 considered personal property. For purposes of this section, a
20 manufactured home located on real estate owned by the
21 manufactured home owner may be considered real property.

22 7. Each manufactured home assessed shall be considered a
23 parcel for the purpose of reimbursement pursuant to section
24 137.750, unless the manufactured home is real estate as defined
25 in subsection 7 of section 442.015 and assessed as a realty
26 improvement to the existing real estate parcel.

27 8. Any amount of tax due and owing based on the assessment
28 of a manufactured home shall be included on the personal property

1 tax statement of the manufactured home owner unless the
2 manufactured home is real estate as defined in subsection 7 of
3 section 442.015, in which case the amount of tax due and owing on
4 the assessment of the manufactured home as a realty improvement
5 to the existing real estate parcel shall be included on the real
6 property tax statement of the real estate owner.

7 9. The assessor of each county and each city not within a
8 county shall use the trade-in value published in the October
9 issue of the National Automobile Dealers' Association Official
10 Used Car Guide, or its successor publication, as the recommended
11 guide of information for determining the true value of motor
12 vehicles described in such publication. The assessor shall not
13 use a value that is greater than the average trade-in value in
14 determining the true value of the motor vehicle without
15 performing a physical inspection of the motor vehicle. For
16 vehicles two years old or newer from a vehicle's model year, the
17 assessor may use a value other than average without performing a
18 physical inspection of the motor vehicle. In the absence of a
19 listing for a particular motor vehicle in such publication, the
20 assessor shall use such information or publications which in the
21 assessor's judgment will fairly estimate the true value in money
22 of the motor vehicle.

23 10. Before the assessor may increase the assessed valuation
24 of any parcel of subclass (1) real property by more than fifteen
25 percent since the last assessment, excluding increases due to new
26 construction or improvements, the assessor shall conduct a
27 physical inspection of such property.

28 11. If a physical inspection is required, pursuant to

1 subsection 10 of this section, the assessor shall notify the
2 property owner of that fact in writing and shall provide the
3 owner clear written notice of the owner's rights relating to the
4 physical inspection. If a physical inspection is required, the
5 property owner may request that an interior inspection be
6 performed during the physical inspection. The owner shall have
7 no less than thirty days to notify the assessor of a request for
8 an interior physical inspection.

9 12. A physical inspection, as required by subsection 10 of
10 this section, shall include, but not be limited to, an on-site
11 personal observation and review of all exterior portions of the
12 land and any buildings and improvements to which the inspector
13 has or may reasonably and lawfully gain external access, and
14 shall include an observation and review of the interior of any
15 buildings or improvements on the property upon the timely request
16 of the owner pursuant to subsection 11 of this section. Mere
17 observation of the property via a drive-by inspection or the like
18 shall not be considered sufficient to constitute a physical
19 inspection as required by this section.

20 13. [The provisions of subsections 11 and 12 of this
21 section shall only apply in any county with a charter form of
22 government with more than one million inhabitants.

23 14.] A county or city collector may accept credit cards as
24 proper form of payment of outstanding property tax or license
25 due. No county or city collector may charge surcharge for
26 payment by credit card which exceeds the fee or surcharge charged
27 by the credit card bank, processor, or issuer for its service. A
28 county or city collector may accept payment by electronic

1 transfers of funds in payment of any tax or license and charge
2 the person making such payment a fee equal to the fee charged the
3 county by the bank, processor, or issuer of such electronic
4 payment.

5 [15.] 14. Any county or city not within a county in this
6 state may, by an affirmative vote of the governing body of such
7 county, opt out of the provisions of this section and sections
8 137.073, 138.060, and 138.100 as enacted by house bill no. 1150
9 of the ninety-first general assembly, second regular session and
10 section 137.073 as modified by house committee substitute for
11 senate substitute for senate committee substitute for senate bill
12 no. 960, ninety-second general assembly, second regular session,
13 for the next year of the general reassessment, prior to January
14 first of any year. No county or city not within a county shall
15 exercise this opt-out provision after implementing the provisions
16 of this section and sections 137.073, 138.060, and 138.100 as
17 enacted by house bill no. 1150 of the ninety-first general
18 assembly, second regular session and section 137.073 as modified
19 by house committee substitute for senate substitute for senate
20 committee substitute for senate bill no. 960, ninety-second
21 general assembly, second regular session, in a year of general
22 reassessment. For the purposes of applying the provisions of
23 this subsection, a political subdivision contained within two or
24 more counties where at least one of such counties has opted out
25 and at least one of such counties has not opted out shall
26 calculate a single tax rate as in effect prior to the enactment
27 of house bill no. 1150 of the ninety-first general assembly,
28 second regular session. A governing body of a city not within a

1 county or a county that has opted out under the provisions of
2 this subsection may choose to implement the provisions of this
3 section and sections 137.073, 138.060, and 138.100 as enacted by
4 house bill no. 1150 of the ninety-first general assembly, second
5 regular session, and section 137.073 as modified by house
6 committee substitute for senate substitute for senate committee
7 substitute for senate bill no. 960, ninety-second general
8 assembly, second regular session, for the next year of general
9 reassessment, by an affirmative vote of the governing body prior
10 to December thirty-first of any year.

11 [16.] 15. The governing body of any city of the third
12 classification with more than twenty-six thousand three hundred
13 but fewer than twenty-six thousand seven hundred inhabitants
14 located in any county that has exercised its authority to opt out
15 under subsection [15] 14 of this section may levy separate and
16 differing tax rates for real and personal property only if such
17 city bills and collects its own property taxes or satisfies the
18 entire cost of the billing and collection of such separate and
19 differing tax rates. Such separate and differing rates shall not
20 exceed such city's tax rate ceiling.

21 [17.] 16. Any portion of real property that is available as
22 reserve for strip, surface, or coal mining for minerals for
23 purposes of excavation for future use or sale to others that has
24 not been bonded and permitted under chapter 444 shall be assessed
25 based upon how the real property is currently being used. Any
26 information provided to a county assessor, state tax commission,
27 state agency, or political subdivision responsible for the
28 administration of tax policies shall, in the performance of its

1 duties, make available all books, records, and information
2 requested, except such books, records, and information as are by
3 law declared confidential in nature, including individually
4 identifiable information regarding a specific taxpayer or
5 taxpayer's mine property. For purposes of this subsection, "mine
6 property" shall mean all real property that is in use or readily
7 available as a reserve for strip, surface, or coal mining for
8 minerals for purposes of excavation for current or future use or
9 sale to others that has been bonded and permitted under chapter
10 444.

11 137.180. 1. Whenever any assessor shall increase the
12 valuation of any real property he shall forthwith notify the
13 record owner of such increase, either in person, or by mail
14 directed to the last known address; every such increase in
15 assessed valuation made by the assessor shall be subject to
16 review by the county board of equalization whereat the landowner
17 shall be entitled to be heard, and the notice to the landowner
18 shall so state.

19 2. Effective January 1, 2009, for all counties with a
20 charter form of government, other than any county adopting a
21 charter form of government after January 1, 2008, whenever any
22 assessor shall increase the valuation of any real property, he or
23 she shall forthwith notify the record owner on or before June
24 [fifteenth] first of such increase and, in a year of general
25 reassessment, the county shall notify the record owner of the
26 projected tax liability likely to result from such an increase,
27 either in person, or by mail directed to the last known address;
28 every such increase in assessed valuation made by the assessor

1 shall be subject to review by the county board of equalization
2 whereat the landowner shall be entitled to be heard, and the
3 notice to the landowner shall so state. Notice of the projected
4 tax liability from the county shall accompany the notice of
5 increased valuation from the assessor.

6 3. For all calendar years prior to the first day of January
7 of the year following receipt of software necessary for the
8 implementation of the requirements provided under subsections 4
9 and 5 of this section from the state tax commission, for any
10 county not subject to the provisions of subsection 2 of this
11 section or subsection 2 of section 137.355, whenever any assessor
12 shall increase the valuation of any real property, he or she
13 shall forthwith notify the record owner on or before June
14 ~~[fifteenth]~~ first of the previous assessed value and such
15 increase either in person, or by mail directed to the last known
16 address and include in such notice a statement indicating that
17 the change in assessed value may impact the record owner's tax
18 liability and provide all processes and deadlines for appealing
19 determinations of the assessed value of such property. Such
20 notice shall be provided in a font and format sufficient to alert
21 a record owner of the potential impact upon tax liability and the
22 appellate processes available.

23 4. Effective January first of the year following receipt of
24 software necessary for the implementation of the requirements
25 provided under this subsection and subsection 5 of this section
26 from the state tax commission, for all counties not subject to
27 the provisions of subsection 2 of this section or subsection 2 of
28 section 137.355, whenever any assessor shall increase the

1 valuation of any real property, he or she shall forthwith notify
2 the record owner on or before June [~~fifteenth~~] first of such
3 increase and, in a year of general reassessment, the county shall
4 notify the record owner of the projected tax liability likely to
5 result from such an increase, either in person, or by mail
6 directed to the last known address; every such increase in
7 assessed valuation made by the assessor shall be subject to
8 review by the county board of equalization whereat the landowner
9 shall be entitled to be heard, and the notice to the landowner
10 shall so state. Notice of the projected tax liability from the
11 county shall accompany the notice of increased valuation from the
12 assessor.

13 5. The notice of projected tax liability, required under
14 subsections 2 and 4 of this section, from the county shall
15 include:

16 (1) The record owner's name, address, and the parcel number
17 of the property;

18 (2) A list of all political subdivisions levying a tax upon
19 the property of the record owner;

20 (3) The projected tax rate for each political subdivision
21 levying a tax upon the property of the record owner, and the
22 purpose for each levy of such political subdivisions;

23 (4) The previous year's tax rates for each individual tax
24 levy imposed by each political subdivision levying a tax upon the
25 property of the record owner;

26 (5) The tax rate ceiling for each levy imposed by each
27 political subdivision levying a tax upon the property of the
28 record owner;

1 (6) The contact information for each political subdivision
2 levying a tax upon the property of the record owner;

3 (7) A statement identifying any projected tax rates for
4 political subdivisions levying a tax upon the property of the
5 record owner, which were not calculated and provided by the
6 political subdivision levying the tax; and

7 (8) The total projected property tax liability of the
8 taxpayer.

9 6. In addition to the requirements provided under
10 subsections 1, 2, and 5 of this section, effective January 1,
11 2011, in any county with a charter form of government and with
12 more than one million inhabitants, whenever any assessor shall
13 notify a record owner of any change in assessed value, such
14 assessor shall provide notice that information regarding the
15 assessment method and computation of value for such property is
16 available on the assessor's website and provide the exact website
17 address at which such information may be accessed. Such
18 notification shall provide the assessor's contact information to
19 enable taxpayers without internet access to request and receive
20 information regarding the assessment method and computation of
21 value for such property. Beginning January 1, 2021, such notice
22 shall also include, in the case of a property valued using sales
23 of comparable properties, a list of such comparable properties
24 and the address or location and purchase prices from sales
25 thereof that the assessor used in determining the assessed
26 valuation of the owner's property. As used in this subsection,
27 the word "comparable" means that:

28 (1) Such sale was closed at a date relevant to the property

1 valuation; and

2 (2) Such properties are not more than one mile from the
3 site of the disputed property, except where no similar properties
4 exist within one mile of the disputed property, the nearest
5 comparable property shall be used. Such property shall be within
6 five hundred square feet in size of the disputed property, and
7 resemble the disputed property in age, floor plan, number of
8 rooms, and other relevant characteristics.

9 137.275. Every person who thinks himself aggrieved by the
10 assessment of his property may appeal to the county board of
11 equalization, in person, by attorney or agent, or in writing.
12 Such appeals shall be lodged with the county board of
13 equalization on or before the ~~[second]~~ first Monday in July.

14 137.355. 1. If an assessor increases the valuation of any
15 tangible personal property as estimated in the itemized list
16 furnished to the assessor, and if an assessor increases the
17 valuation of any real property, he shall forthwith notify the
18 record owner of the increase either in person or by mail directed
19 to the last known address, and if the address of the owner is
20 unknown notice shall be given by publication in two newspapers
21 published in the county.

22 2. For all calendar years prior to the first day of January
23 of the year following receipt of software necessary for the
24 implementation of the requirements provided under subsections 3
25 and 4 of this section from the state tax commission, whenever any
26 assessor shall increase the valuation of any real property, he or
27 she shall forthwith notify the record owner on or before June
28 ~~[fifteenth]~~ first of the previous assessed value and such

1 increase either in person, or by mail directed to the last known
2 address and include on the face of such notice, in no less than
3 twelve-point font, the following statement:

4 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS
5 INCREASED, IT MAY INCREASE YOUR REAL PROPERTY TAXES
6 WHICH ARE DUE DECEMBER THIRTY-FIRST. IF YOU DO NOT
7 AGREE THAT THE VALUE OF YOUR PROPERTY HAS INCREASED,
8 YOU MUST CHALLENGE THE VALUE ON OR BEFORE _____
9 (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY
10 CONTACTING YOUR COUNTY ASSESSOR.

11 3. Effective January first of the year following receipt of
12 software necessary for the implementation of the requirements
13 provided under this subsection and subsection 4 of this section
14 from the state tax commission, if an assessor increases the
15 valuation of any real property, the assessor, on or before June
16 [fifteenth] first, shall notify the record owner of the increase
17 and, in a year of general reassessment, the county shall notify
18 the record owner of the projected tax liability likely to result
19 from such an increase either in person or by mail directed to the
20 last known address, and, if the address of the owner is unknown,
21 notice shall be given by publication in two newspapers published
22 in the county. Notice of the projected tax liability from the
23 county shall accompany the notice of increased valuation from the
24 assessor.

25 4. The notice of projected tax liability, required under
26 subsection 3 of this section, from the county shall include:

27 (1) Record owner's name, address, and the parcel number of
28 the property;

1 (2) A list of all political subdivisions levying a tax upon
2 the property of the record owner;

3 (3) The projected tax rate for each political subdivision
4 levying a tax upon the property of the record owner, and the
5 purpose for each levy of such political subdivisions;

6 (4) The previous year's tax rates for each individual tax
7 levy imposed by each political subdivision levying a tax upon the
8 property of the record owner;

9 (5) The tax rate ceiling for each levy imposed by each
10 political subdivision levying a tax upon the property of the
11 record owner;

12 (6) The contact information for each political subdivision
13 levying a tax upon the property of the record owner;

14 (7) A statement identifying any projected tax rates for
15 political subdivisions levying a tax upon the property of the
16 record owner, which were not calculated and provided by the
17 political subdivision levying the tax; and

18 (8) The total projected property tax liability of the
19 taxpayer.

20 137.385. Any person aggrieved by the assessment of his
21 property may appeal to the county board of equalization. An
22 appeal shall be in writing and the forms to be used for this
23 purpose shall be furnished by the county clerk. Such appeal
24 shall be lodged with the county clerk as secretary of the board
25 of equalization before the ~~third~~ first Monday in ~~June~~ July;
26 provided, that the board may in its discretion extend the time
27 for filing such appeals.

28 138.060. 1. (1) The county board of equalization shall,

1 in a summary way, determine all appeals from the valuation of
2 property made by the assessor, and shall correct and adjust the
3 assessment accordingly. There shall be no presumption that the
4 assessor's valuation is correct. In any county with a charter
5 form of government with a population greater than two hundred
6 eighty thousand inhabitants but less than two hundred eighty-five
7 thousand inhabitants, and in any county with a charter form of
8 government with greater than one million inhabitants, and in any
9 city not within a county, the assessor shall have the burden to
10 prove that the assessor's valuation does not exceed the true
11 market value of the subject property. In such county or city, in
12 the event a physical inspection of the subject property is
13 required by subsection 10 of section 137.115, the assessor shall
14 have the burden to establish the manner in which the physical
15 inspection was performed and shall have the burden to prove that
16 the physical inspection was performed in accordance with section
17 137.115. In such county or city, in the event the assessor fails
18 to provide sufficient evidence to establish that the physical
19 inspection was performed in accordance with section 137.115, the
20 property owner shall prevail on the appeal as a matter of law.
21 At any hearing before the state tax commission or a court of
22 competent jurisdiction of an appeal of assessment from a first
23 class charter county or a city not within a county, the assessor
24 shall not advocate nor present evidence advocating a valuation
25 higher than that value finally determined by the assessor or the
26 value determined by the board of equalization, whichever is
27 higher, for that assessment period.

28 (2) The provisions of subdivision (1) of this subsection

1 shall also apply to appeals made in any county not described in
2 subdivision (1) of this subsection for which the property subject
3 to appeal experienced an increase in assessed valuation in excess
4 of fifteen percent since the previous assessment, excluding
5 increases due to new construction or improvements.

6 2. The county clerk shall keep an accurate record of the
7 proceedings and orders of the board, and the assessor shall
8 correct all erroneous assessments, and the clerk shall adjust the
9 tax book according to the orders of such board and the orders of
10 the state tax commission, except that in adding or deducting such
11 percent to each tract or parcel of real estate as required by
12 such board or state tax commission, he shall add or deduct in
13 each case any fractional sum of less than fifty cents, so that
14 the value of any separate tract shall contain no fractions of a
15 dollar.

16 138.090. 1. Except as provided in subsection 2 of this
17 section, the county board of equalization in first class counties
18 shall meet on the ~~[first]~~ third Monday in July of each year.

19 2. Upon a finding by the board that it is necessary in
20 order to fairly hear all cases arising from a general
21 reassessment, the board may begin meeting after July first in any
22 applicable year to timely consider any appeal or complaint
23 resulting from an evaluation made during a general reassessment
24 of all taxable real property and possessory interests in the
25 county. There shall be no presumption that the assessor's
26 valuation is correct.

27 138.434. Any first class charter county or a city not
28 within a county may require by ordinance or charter the

1 reimbursement to a taxpayer for the amount of just and reasonable
2 appraisal costs, attorney fees and court costs resulting from an
3 evidentiary hearing before the state tax commission or a court of
4 competent jurisdiction if such appeal results in a final decision
5 reducing the appraised value of residential property by at least
6 fifteen percent or the appraised value of utility, industrial
7 railroad and other subclass three property by at least
8 twenty-five percent from the appraised value determined by the
9 board of equalization for that tax year. The commission or court
10 awarding such fees and costs shall consider the reasonableness of
11 the fees and costs within the context of the particular case.
12 Such fees and costs shall not exceed one thousand dollars for a
13 residential property appeal. Such fees and costs for utility,
14 industrial railroad or other subclass three property appeals
15 shall not exceed the lesser of four thousand dollars or
16 twenty-five percent of the tax savings resulting from the appeal.
17 Beginning January 1, 2021, for a county with a charter form of
18 government and with more than nine hundred fifty thousand
19 inhabitants, such fees and costs shall not exceed six thousand
20 dollars for a residential property appeal, and such fees and
21 costs for utility, industrial railroad, or other subclass three
22 property appeals shall not exceed the lesser of ten thousand
23 dollars or twenty-five percent of the tax savings resulting from
24 the appeal. The provisions of this section shall only apply to
25 the first contested year when cases are tried on a consolidated
26 basis.

27 143.121. 1. The Missouri adjusted gross income of a
28 resident individual shall be the taxpayer's federal adjusted

1 gross income subject to the modifications in this section.

2 2. There shall be added to the taxpayer's federal adjusted
3 gross income:

4 (1) The amount of any federal income tax refund received
5 for a prior year which resulted in a Missouri income tax benefit.
6 The amount added pursuant to this subdivision shall not include
7 any amount of a federal income tax refund attributable to a tax
8 credit reducing a taxpayer's federal tax liability pursuant to
9 Public Law 116-136, enacted by the 116th United States Congress,
10 for the tax year beginning on or after January 1, 2020, and
11 ending on or before December 31, 2020, and deducted from Missouri
12 adjusted gross income pursuant to section 143.171;

13 (2) Interest on certain governmental obligations excluded
14 from federal gross income by 26 U.S.C. Section 103 of the
15 Internal Revenue Code, as amended. The previous sentence shall
16 not apply to interest on obligations of the state of Missouri or
17 any of its political subdivisions or authorities and shall not
18 apply to the interest described in subdivision (1) of subsection
19 3 of this section. The amount added pursuant to this subdivision
20 shall be reduced by the amounts applicable to such interest that
21 would have been deductible in computing the taxable income of the
22 taxpayer except only for the application of 26 U.S.C. Section 265
23 of the Internal Revenue Code, as amended. The reduction shall
24 only be made if it is at least five hundred dollars;

25 (3) The amount of any deduction that is included in the
26 computation of federal taxable income pursuant to 26 U.S.C.
27 Section 168 of the Internal Revenue Code as amended by the Job
28 Creation and Worker Assistance Act of 2002 to the extent the

1 amount deducted relates to property purchased on or after July 1,
2 2002, but before July 1, 2003, and to the extent the amount
3 deducted exceeds the amount that would have been deductible
4 pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code of
5 1986 as in effect on January 1, 2002;

6 (4) The amount of any deduction that is included in the
7 computation of federal taxable income for net operating loss
8 allowed by 26 U.S.C. Section 172 of the Internal Revenue Code of
9 1986, as amended, other than the deduction allowed by 26 U.S.C.
10 Section 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal
11 Revenue Code of 1986, as amended, for a net operating loss the
12 taxpayer claims in the tax year in which the net operating loss
13 occurred or carries forward for a period of more than twenty
14 years and carries backward for more than two years. Any amount
15 of net operating loss taken against federal taxable income but
16 disallowed for Missouri income tax purposes pursuant to this
17 subdivision after June 18, 2002, may be carried forward and taken
18 against any income on the Missouri income tax return for a period
19 of not more than twenty years from the year of the initial loss;
20 and

21 (5) For nonresident individuals in all taxable years ending
22 on or after December 31, 2006, the amount of any property taxes
23 paid to another state or a political subdivision of another state
24 for which a deduction was allowed on such nonresident's federal
25 return in the taxable year unless such state, political
26 subdivision of a state, or the District of Columbia allows a
27 subtraction from income for property taxes paid to this state for
28 purposes of calculating income for the income tax for such state,

1 political subdivision of a state, or the District of Columbia;

2 (6) For all tax years beginning on or after January 1,
3 2018, any interest expense paid or accrued in a previous taxable
4 year, but allowed as a deduction under 26 U.S.C. Section 163, as
5 amended, in the current taxable year by reason of the
6 carryforward of disallowed business interest provisions of 26
7 U.S.C. Section 163(j), as amended. For the purposes of this
8 subdivision, an interest expense is considered paid or accrued
9 only in the first taxable year the deduction would have been
10 allowable under 26 U.S.C. Section 163, as amended, if the
11 limitation under 26 U.S.C. Section 163(j), as amended, did not
12 exist.

13 3. There shall be subtracted from the taxpayer's federal
14 adjusted gross income the following amounts to the extent
15 included in federal adjusted gross income:

16 (1) Interest received on deposits held at a federal reserve
17 bank or interest or dividends on obligations of the United States
18 and its territories and possessions or of any authority,
19 commission or instrumentality of the United States to the extent
20 exempt from Missouri income taxes pursuant to the laws of the
21 United States. The amount subtracted pursuant to this
22 subdivision shall be reduced by any interest on indebtedness
23 incurred to carry the described obligations or securities and by
24 any expenses incurred in the production of interest or dividend
25 income described in this subdivision. The reduction in the
26 previous sentence shall only apply to the extent that such
27 expenses including amortizable bond premiums are deducted in
28 determining the taxpayer's federal adjusted gross income or

1 included in the taxpayer's Missouri itemized deduction. The
2 reduction shall only be made if the expenses total at least five
3 hundred dollars;

4 (2) The portion of any gain, from the sale or other
5 disposition of property having a higher adjusted basis to the
6 taxpayer for Missouri income tax purposes than for federal income
7 tax purposes on December 31, 1972, that does not exceed such
8 difference in basis. If a gain is considered a long-term capital
9 gain for federal income tax purposes, the modification shall be
10 limited to one-half of such portion of the gain;

11 (3) The amount necessary to prevent the taxation pursuant
12 to this chapter of any annuity or other amount of income or gain
13 which was properly included in income or gain and was taxed
14 pursuant to the laws of Missouri for a taxable year prior to
15 January 1, 1973, to the taxpayer, or to a decedent by reason of
16 whose death the taxpayer acquired the right to receive the income
17 or gain, or to a trust or estate from which the taxpayer received
18 the income or gain;

19 (4) Accumulation distributions received by a taxpayer as a
20 beneficiary of a trust to the extent that the same are included
21 in federal adjusted gross income;

22 (5) The amount of any state income tax refund for a prior
23 year which was included in the federal adjusted gross income;

24 (6) The portion of capital gain specified in section
25 135.357 that would otherwise be included in federal adjusted
26 gross income;

27 (7) The amount that would have been deducted in the
28 computation of federal taxable income pursuant to 26 U.S.C.

1 Section 168 of the Internal Revenue Code as in effect on January
2 1, 2002, to the extent that amount relates to property purchased
3 on or after July 1, 2002, but before July 1, 2003, and to the
4 extent that amount exceeds the amount actually deducted pursuant
5 to 26 U.S.C. Section 168 of the Internal Revenue Code as amended
6 by the Job Creation and Worker Assistance Act of 2002;

7 (8) For all tax years beginning on or after January 1,
8 2005, the amount of any income received for military service
9 while the taxpayer serves in a combat zone which is included in
10 federal adjusted gross income and not otherwise excluded
11 therefrom. As used in this section, "combat zone" means any area
12 which the President of the United States by Executive Order
13 designates as an area in which Armed Forces of the United States
14 are or have engaged in combat. Service is performed in a combat
15 zone only if performed on or after the date designated by the
16 President by Executive Order as the date of the commencing of
17 combat activities in such zone, and on or before the date
18 designated by the President by Executive Order as the date of the
19 termination of combatant activities in such zone;

20 (9) For all tax years ending on or after July 1, 2002, with
21 respect to qualified property that is sold or otherwise disposed
22 of during a taxable year by a taxpayer and for which an
23 additional modification was made under subdivision (3) of
24 subsection 2 of this section, the amount by which additional
25 modification made under subdivision (3) of subsection 2 of this
26 section on qualified property has not been recovered through the
27 additional subtractions provided in subdivision (7) of this
28 subsection;

1 (10) For all tax years beginning on or after January 1,
2 2014, the amount of any income received as payment from any
3 program which provides compensation to agricultural producers who
4 have suffered a loss as the result of a disaster or emergency,
5 including the:

6 (a) Livestock Forage Disaster Program;

7 (b) Livestock Indemnity Program;

8 (c) Emergency Assistance for Livestock, Honeybees, and
9 Farm-Raised Fish;

10 (d) Emergency Conservation Program;

11 (e) Noninsured Crop Disaster Assistance Program;

12 (f) Pasture, Rangeland, Forage Pilot Insurance Program;

13 (g) Annual Forage Pilot Program;

14 (h) Livestock Risk Protection Insurance Plan; and

15 (i) Livestock Gross Margin Insurance Plan; and

16 (11) For all tax years beginning on or after January 1,
17 2018, any interest expense paid or accrued in the current taxable
18 year, but not deducted as a result of the limitation imposed
19 under 26 U.S.C. Section 163(j), as amended. For the purposes of
20 this subdivision, an interest expense is considered paid or
21 accrued only in the first taxable year the deduction would have
22 been allowable under 26 U.S.C. Section 163, as amended, if the
23 limitation under 26 U.S.C. Section 163(j), as amended, did not
24 exist.

25 4. There shall be added to or subtracted from the
26 taxpayer's federal adjusted gross income the taxpayer's share of
27 the Missouri fiduciary adjustment provided in section 143.351.

28 5. There shall be added to or subtracted from the

1 taxpayer's federal adjusted gross income the modifications
2 provided in section 143.411.

3 6. In addition to the modifications to a taxpayer's federal
4 adjusted gross income in this section, to calculate Missouri
5 adjusted gross income there shall be subtracted from the
6 taxpayer's federal adjusted gross income any gain recognized
7 pursuant to 26 U.S.C. Section 1033 of the Internal Revenue Code
8 of 1986, as amended, arising from compulsory or involuntary
9 conversion of property as a result of condemnation or the
10 imminence thereof.

11 7. (1) As used in this subsection, "qualified health
12 insurance premium" means the amount paid during the tax year by
13 such taxpayer for any insurance policy primarily providing health
14 care coverage for the taxpayer, the taxpayer's spouse, or the
15 taxpayer's dependents.

16 (2) In addition to the subtractions in subsection 3 of this
17 section, one hundred percent of the amount of qualified health
18 insurance premiums shall be subtracted from the taxpayer's
19 federal adjusted gross income to the extent the amount paid for
20 such premiums is included in federal taxable income. The
21 taxpayer shall provide the department of revenue with proof of
22 the amount of qualified health insurance premiums paid.

23 8. (1) Beginning January 1, 2014, in addition to the
24 subtractions provided in this section, one hundred percent of the
25 cost incurred by a taxpayer for a home energy audit conducted by
26 an entity certified by the department of natural resources under
27 section 640.153 or the implementation of any energy efficiency
28 recommendations made in such an audit shall be subtracted from

1 the taxpayer's federal adjusted gross income to the extent the
2 amount paid for any such activity is included in federal taxable
3 income. The taxpayer shall provide the department of revenue
4 with a summary of any recommendations made in a qualified home
5 energy audit, the name and certification number of the qualified
6 home energy auditor who conducted the audit, and proof of the
7 amount paid for any activities under this subsection for which a
8 deduction is claimed. The taxpayer shall also provide a copy of
9 the summary of any recommendations made in a qualified home
10 energy audit to the department of natural resources.

11 (2) At no time shall a deduction claimed under this
12 subsection by an individual taxpayer or taxpayers filing combined
13 returns exceed one thousand dollars per year for individual
14 taxpayers or cumulatively exceed two thousand dollars per year
15 for taxpayers filing combined returns.

16 (3) Any deduction claimed under this subsection shall be
17 claimed for the tax year in which the qualified home energy audit
18 was conducted or in which the implementation of the energy
19 efficiency recommendations occurred. If implementation of the
20 energy efficiency recommendations occurred during more than one
21 year, the deduction may be claimed in more than one year, subject
22 to the limitations provided under subdivision (2) of this
23 subsection.

24 (4) A deduction shall not be claimed for any otherwise
25 eligible activity under this subsection if such activity
26 qualified for and received any rebate or other incentive through
27 a state-sponsored energy program or through an electric
28 corporation, gas corporation, electric cooperative, or

1 municipally owned utility.

2 9. The provisions of subsection 8 of this section shall
3 expire on December 31, 2020.

4 143.171. 1. For all tax years beginning on or after
5 January 1, 1994, and ending on or before December 31, 2018, an
6 individual taxpayer shall be allowed a deduction for his or her
7 federal income tax liability under Chapter 1 of the Internal
8 Revenue Code for the same taxable year for which the Missouri
9 return is being filed, not to exceed five thousand dollars on a
10 single taxpayer's return or ten thousand dollars on a combined
11 return, after reduction for all credits thereon, except the
12 credit for payments of federal estimated tax, the credit for the
13 overpayment of any federal tax, and the credits allowed by the
14 Internal Revenue Code by 26 U.S.C. Section 31, 26 U.S.C. Section
15 27, and 26 U.S.C. Section 34.

16 2. (1) Notwithstanding any other provision of law to the
17 contrary, for all tax years beginning on or after January 1,
18 2019, an individual taxpayer shall be allowed a deduction equal
19 to a percentage of his or her federal income tax liability under
20 Chapter 1 of the Internal Revenue Code for the same taxable year
21 for which the Missouri return is being filed, not to exceed five
22 thousand dollars on a single taxpayer's return or ten thousand
23 dollars on a combined return, after reduction for all credits
24 thereon, except the credit for payments of federal estimated tax,
25 the credit for the overpayment of any federal tax, and the
26 credits allowed by the Internal Revenue Code by 26 U.S.C. Section
27 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34. The
28 deduction percentage is determined according to the following

1 table:

2 If the Missouri gross income on the	The deduction
3 return is:	percentage is:
4 \$25,000 or less	35 percent
5 From \$25,001 to \$50,000	25 percent
6 From \$50,001 to \$100,000	15 percent
7 From \$100,001 to \$125,000	5 percent
8 \$125,001 or more	0 percent

9 (2) Notwithstanding any provision of law to the contrary,
10 the amount of any tax credits reducing a taxpayer's federal tax
11 liability pursuant to Public Law 116-136, enacted by the 116th
12 United States Congress, for the tax year beginning on or after
13 January 1, 2020, and ending on or before December 31, 2020, shall
14 not be considered in determining a taxpayer's federal tax
15 liability for the purposes of subdivision (1) of this subsection.

16 3. For all tax years beginning on or after September 1,
17 1993, a corporate taxpayer shall be allowed a deduction for fifty
18 percent of its federal income tax liability under Chapter 1 of
19 the Internal Revenue Code for the same taxable year for which the
20 Missouri return is being filed after reduction for all credits
21 thereon, except the credit for payments of federal estimated tax,
22 the credit for the overpayment of any federal tax, and the
23 credits allowed by the Internal Revenue Code by 26 U.S.C. Section
24 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34.

25 4. If a federal income tax liability for a tax year prior
26 to the applicability of sections 143.011 to 143.996 for which he
27 was not previously entitled to a Missouri deduction is later paid
28 or accrued, he may deduct the federal tax in the later year to

1 the extent it would have been deductible if paid or accrued in
2 the prior year.

3 143.425. 1. For the purposes of this section, the
4 following terms shall mean:

5 (1) "Administrative adjustment request", an administrative
6 adjustment request filed by a partnership under 26 U.S.C. Section
7 6227;

8 (2) "Audited partnership", a partnership subject to a
9 partnership level audit resulting in a federal adjustment;

10 (3) "Corporate partner", a partner that is subject to tax
11 under section 143.071;

12 (4) "Direct partner", a partner that holds an interest
13 directly in a partnership or pass-through entity;

14 (5) "Exempt partner", a partner that is exempt from
15 taxation under the provisions of subdivisions (1) or (4) of
16 subsection 2 of section 143.441, except on unrelated business
17 taxable income;

18 (6) "Federal adjustment", a change to an item or amount
19 determined under the Internal Revenue Code that is used by a
20 taxpayer to compute Missouri individual or corporate income tax
21 owed, whether that change results from action by the IRS,
22 including a partnership level audit, or the filing of an amended
23 federal return, federal refund claim, or an administrative
24 adjustment request by the taxpayer. A federal adjustment is
25 positive to the extent that it increases Missouri taxable income
26 as determined under section 143.431, or Missouri adjusted gross
27 income under section 143.121 or 143.181, and is negative to the
28 extent that it decreases such Missouri taxable income or Missouri

1 adjusted gross income;

2 (7) "Federal adjustments report", methods or forms, which
3 shall be prescribed by the department of revenue, for use by a
4 taxpayer to report final federal adjustments, including an
5 amended Missouri tax return, a uniform multistate report, or an
6 information return, notwithstanding any provision of law
7 restricting the form or applicability of information return
8 filing;

9 (8) "Federal partnership representative", the person the
10 partnership designates for the taxable year as the partnership's
11 representative, or the person the IRS has appointed to act as the
12 federal partnership representative, under 26 U.S.C. Section
13 6223(a);

14 (9) "Final determination date", shall be the following:

15 (a) Except as provided under paragraphs (b) and (c) of this
16 subdivision, if the federal adjustment arises from an IRS audit
17 or other action by the IRS, the final determination date shall be
18 the first day on which no federal adjustments arising from such
19 audit or other action remain to be finally determined, whether by
20 IRS decision with respect to which all rights of appeal have been
21 waived or exhausted, by agreement, or, if appealed or contested,
22 by a final decision with respect to which all rights of appeal
23 have been waived or exhausted. For agreements required to be
24 signed by the IRS and the taxpayer, the final determination date
25 shall be the date on which the last party signed the agreement;

26 (b) For federal adjustments arising from an IRS audit or
27 other action by the IRS, if the taxpayer filed as a member of a
28 Missouri consolidated return, the final determination date shall

1 be the first day on which no related federal adjustments arising
2 from such audit remain to be finally determined, as described in
3 paragraph (a) of this subdivision, for the entire group;

4 (c) If the federal adjustment results from filing an
5 amended federal return, a federal refund claim, or an
6 administrative adjustment request, or if it is a federal
7 adjustment reported on an amended federal return or other similar
8 report filed under 26 U.S.C. Section 6225(c), the final
9 determination date shall be the day on which the amended return,
10 refund claim, administrative adjustment request, or other similar
11 report was filed;

12 (10) "Final federal adjustment", a federal adjustment that
13 remains in effect after the final determination date for such
14 federal adjustment has passed;

15 (11) "IRS", the Internal Revenue Service of the United
16 States Department of the Treasury;

17 (12) "Indirect partner", a partner in a partnership or
18 pass-through entity, where such partnership or pass-through
19 entity itself holds a direct or indirect interest in another
20 partnership or pass-through entity. A partnership or pass-
21 through entity holds an "indirect interest" in another
22 partnership or pass-through entity where its interest is held
23 through an indirect partner or series of indirect partners;

24 (13) "Non-resident partner", an individual, trust, or
25 estate partner that is not a resident partner;

26 (14) "Partner", a person that holds an interest directly or
27 indirectly in a partnership or other pass-through entity;

28 (15) "Partnership", the same meaning as used in 26 U.S.C.

1 Sections 701 to 771;

2 (16) "Partnership level audit", an examination by the IRS
3 at the partnership level under 26 U.S.C. Sections 6221 to 6241,
4 as enacted by the Bipartisan Budget Act of 2015, Public Law 114-
5 74, and any amendments thereto, which results in federal
6 adjustments;

7 (17) "Pass-through entity", an entity, other than a
8 partnership, that is not subject to tax under section 143.071,
9 section 153.020, chapter 148, or a tax on insurance companies or
10 insurance providers imposed by the state of Missouri;

11 (18) "Publicly traded partnership", the same meaning as
12 used in 26 U.S.C. Section 7704(b), and any amendments thereto;

13 (19) "Reallocation adjustment", a federal adjustment
14 resulting from a partnership level audit or an administrative
15 adjustment request that changes the shares of one or more items
16 of partnership income, gain, loss, expense, or credit allocated
17 to direct partners. A positive reallocation adjustment means the
18 portion of a reallocation adjustment that would increase federal
19 adjusted gross income or federal taxable income for one or more
20 direct partners, and a negative reallocation adjustment means the
21 portion of a reallocation adjustment that would decrease federal
22 adjusted gross income or federal taxable income for one or more
23 direct partners;

24 (20) "Resident partner", an individual, trust, or estate
25 partner that is a resident of Missouri as defined under section
26 143.101 for individuals, or under section 143.331 for trusts or
27 estates, for the relevant tax period;

28 (21) "Reviewed year", the taxable year of a partnership

1 that is subject to a partnership level audit which results in a
2 federal adjustment;

3 (22) "Taxpayer", any individual or entity subject to a tax
4 in Missouri or a tax-related reporting requirement in Missouri
5 and, unless the context clearly indicates otherwise, includes a
6 partnership subject to a partnership level audit or a partnership
7 that has made an administrative adjustment request, as well as a
8 tiered partner of that partnership;

9 (23) "Tiered partner", any partner that is a partnership or
10 pass-through entity;

11 (24) "Unrelated business taxable income", the same meaning
12 as defined in 26 U.S.C. Section 512.

13 2. Except in the case of final federal adjustments that are
14 reported and, if applicable, on the basis of which Missouri
15 income tax is paid by a partnership and its partners using the
16 procedures provided under subsections 3 to 9 of this section,
17 final federal adjustments required to be reported for federal
18 purposes under 26 U.S.C. Section 6225(a)(2), and changes required
19 to be reported under section 143.601, a taxpayer shall report and
20 pay any Missouri tax due with respect to final federal
21 adjustments arising from an audit or other action by the IRS or
22 reported by the taxpayer on a timely filed amended federal income
23 tax return, including a return or other similar report filed
24 under 26 U.S.C. Section 6225(c)(2), or federal claim for refund,
25 by filing a federal adjustments report with the department of
26 revenue for the reviewed year and, if applicable, paying the
27 additional Missouri tax owed by the taxpayer no later than one
28 hundred eighty days after the final determination date.

1 3. Except for adjustments required to be reported for
2 federal purposes under 26 U.S.C. Section 6225(a)(2), partnerships
3 and partners shall report final federal adjustments arising from
4 a partnership level audit or an administrative adjustment request
5 and make payments as required under subsections 3 to 9 of this
6 section.

7 4. (1) With respect to an action required or permitted to
8 be taken by a partnership under subsections 3 to 9 of this
9 section, a proceeding under section 143.631 for reconsideration
10 by the director of revenue, appeal to the administrative hearing
11 commission, or review by the judiciary with respect to such
12 action, the state partnership representative for the reviewed
13 year shall have the sole authority to act on behalf of the
14 partnership, and the partnership's direct partners and indirect
15 partners shall be bound by those actions.

16 (2) The state partnership representative for the reviewed
17 year is the partnership's federal partnership representative
18 unless the partnership designates in writing another person as
19 its state partnership representative.

20 (3) The department of revenue may establish reasonable
21 qualifications and procedures for designating a person, other
22 than the federal partnership representative, to be the state
23 partnership representative.

24 (4) The state partnership representative shall be
25 considered an authorized representative of the partnership and
26 its partners under section 32.057 for the purposes of compliance
27 with this section, or participating in a proceeding described in
28 subdivision (1) of this section.

1 5. Final federal adjustments subject to the requirements of
2 subsections 3 to 9 of this section, except for those subject to a
3 properly made election under subsection 6 of this section, shall
4 be reported as follows:

5 (1) No later than ninety days after the final determination
6 date, the partnership shall:

7 (a) File a completed federal adjustments report with the
8 department of revenue, including information as required by the
9 department of revenue;

10 (b) Notify each of its direct partners of their
11 distributive share of the final federal adjustments including
12 information as required by the department of revenue;

13 (c) Pay any additional amount under section 143.411 that
14 would have been due had the final federal adjustments originally
15 been reported properly, unless the partnership is a publicly
16 traded partnership; and

17 (d) If the partnership is a publicly traded partnership,
18 report such information as is required by the department of
19 revenue and in the manner and format as required by department of
20 revenue instruction, including the name, address, and taxpayer
21 identification number of each direct partner with income in
22 Missouri which the publicly traded partnership can reasonably
23 determine to be:

24 a. Six hundred dollars or more if the partner is an
25 individual; or

26 b. One hundred dollars or more if the partner is a
27 corporation or entity other than an individual;

28 (2) No later than one hundred eighty days after the final

1 determination date, each direct partner that is subject to tax
2 under sections 143.011 to 143.996, section 153.020, chapter 148,
3 or a Missouri tax on insurance companies or insurance providers,
4 shall:

5 (a) File a federal adjustments report reporting the
6 distributive share of the adjustments reported to them under
7 paragraph (b) of subdivision (1) of this subsection; and

8 (b) Pay any additional amount of tax due as if final
9 federal adjustments had been properly reported, plus any penalty
10 and interest due under sections 143.011 to 143.996 or any other
11 provision of law, and less any credit for related amounts paid or
12 withheld and remitted on behalf of the direct partner. The rate
13 of interest on any amount due shall be determined by section
14 32.068.

15 6. (1) Subject to the limitations provided under
16 subdivision (2) of this subsection, an audited partnership making
17 an election under this subsection shall:

18 (a) No later than ninety days after the final determination
19 date, file a completed federal adjustments report, including
20 information as required by department of revenue, and notify the
21 department of revenue that it is making the election under this
22 subsection;

23 (b) No later than ninety days after the final determination
24 date, pay an amount, determined as follows, in lieu of taxes owed
25 by its direct and indirect partners:

26 a. Exclude from final federal adjustments the distributive
27 share of such adjustments reported to a direct exempt partner not
28 subject to tax under sections 143.011 to 143.996;

1 b. For the total distributive shares of the remaining final
2 federal adjustments reported to direct corporate partners subject
3 to tax under section 143.071, and to direct exempt partners
4 subject to tax under sections 143.011 to 143.996, apportion and
5 allocate such adjustments as provided under section 143.455 if
6 applicable, and multiply the resulting amount by the tax rate
7 provided under section 143.071 for direct corporate partners and
8 direct exempt partners that are corporations, or the top rate of
9 tax under section 143.011 for direct exempt partners that are not
10 corporations;

11 c. For the total distributive shares of the remaining final
12 federal adjustments reported to non-resident direct partners
13 subject to tax under sections 143.011 to 143.996, determine the
14 amount of such adjustments which is derived from or connected
15 with sources in Missouri as described in section 143.421, and
16 multiply the resulting amount by the highest rate of tax under
17 section 143.011;

18 d. For the total distributive shares of the remaining final
19 federal adjustments reported to tiered partners:

20 (i) Determine the amount of such adjustments which is of a
21 type such that it would be subject to sourcing to this state
22 under section 143.421; and then determine the portion of such
23 amount that would be sourced to the state under section 143.421;

24 (ii) Determine the amount of such adjustments which is of a
25 type such that it would not be subject to sourcing to Missouri by
26 a nonresident partner under section 143.421;

27 (iii) Determine the portion of the amount determined in
28 item (ii) of this subparagraph that can be established, under

1 regulation issued by the department of revenue, to be properly
2 allocable to nonresident indirect partners or other partners not
3 subject to tax on the adjustments;

4 (iv) Multiply the sum of the amounts determined in items
5 (i) and (ii) of this subparagraph, reduced by the amount
6 determined in item (iii) of this subparagraph, by the highest
7 rate of tax under section 143.011;

8 e. For the total distributive shares of the remaining final
9 federal adjustments reported to resident direct partners subject
10 to tax under section 143.011 or 143.061, multiply such amount by
11 the highest rate of tax under section 143.011;

12 f. For the total distributive shares of the remaining final
13 federal adjustments reported to direct partners subject to tax
14 under chapter 148, section 153.020, or a Missouri tax on
15 insurance companies or insurance providers, apportion and
16 allocate such adjustments in the manner provided by law for such
17 tax, if applicable, and multiply the resulting amount by the tax
18 rate applicable to such direct partner;

19 g. Add the amounts determined under subparagraphs b to f of
20 this paragraph, in addition to any penalty and interest as
21 provided under sections 143.011 to 143.961 or any other provision
22 of law. The rate of interest on any amount due shall be
23 determined by section 32.068.

24 (2) Final federal adjustments subject to the election
25 provided for under this subsection shall not include:

26 (a) The distributive share of final audit adjustments that
27 would, under section 143.455, be included in the apportionable
28 income of any direct or indirect corporate partner, provided that

1 the audited partnership can reasonably determine such amount; and

2 (b) Any final federal adjustments resulting from an
3 administrative adjustment request.

4 (3) An audited partnership not otherwise subject to any
5 reporting or payment obligation to Missouri that makes an
6 election under this subsection consents to be subject to Missouri
7 law related to reporting, assessment, payment, and collection of
8 Missouri tax calculated under this subsection.

9 7. The direct and indirect partners of an audited
10 partnership that are tiered partners, and all of the partners of
11 such tiered partners that are subject to tax under sections
12 143.011 to 143.961, shall be subject to the reporting and payment
13 requirements of subsection 5 of this section, and such tiered
14 partners shall be entitled to make the election provided under
15 subsection 6 of this section. The tiered partners or their
16 partners shall make required reports and payments no later than
17 ninety days after the time for filing and furnishing statements
18 to tiered partners and their partners as established under 26
19 U.S.C. Section 6226. The department of revenue may promulgate
20 rules to establish procedures and interim time periods for the
21 reports and payments required by tiered partners and their
22 partners, and for making the elections under subsection 6 of this
23 section.

24 8. (1) The election made under subsection 6 of this
25 section shall be irrevocable, unless the director of revenue, in
26 his or her discretion or that of the directors' designee,
27 determines otherwise.

28 (2) If properly reported and paid by the audited

1 partnership or tiered partner, the amount determined under
2 subdivision (2) of subsection 6 of this section shall be treated
3 as paid in lieu of taxes owed by its direct and indirect
4 partners, to the extent applicable, on the same final federal
5 adjustments. The direct partners or indirect partners shall not
6 take any deduction or credit on the determined amount, or claim a
7 refund of such amount in this state. Nothing in this subsection
8 shall preclude a direct resident partner from claiming a credit
9 against the tax otherwise due to this state under section
10 143.081, or any amounts paid by the audited partnership or tiered
11 partner on the resident partner's behalf to another state or
12 local tax jurisdiction in accordance with the provisions of
13 section 143.081.

14 9. Nothing in subsections 3 to 9 of this section shall be
15 construed to prevent the department of revenue from assessing
16 direct partners or indirect partners for taxes owed by such
17 partners, using the best information available, in the event that
18 a partnership or tiered partner fails to timely make any report
19 or payment required under subsections 3 to 9 of this section for
20 any reason.

21 10. The department of revenue shall assess additional tax,
22 interest, additions to tax, and penalties arising from final
23 federal adjustments arising from an audit by the IRS, including a
24 partnership level audit, or reported by the taxpayer on an
25 amended federal income tax return, or as part of an
26 administrative adjustment request by no later than the latest of
27 the following dates:

28 (1) If a taxpayer files with the department of revenue a

1 federal adjustments report or an amended Missouri tax return as
2 required within the period provided under subsections 2 to 9 of
3 this section, the department of revenue shall assess any amounts,
4 including taxes, interest, additions to tax, and penalties
5 arising from such federal adjustments if the department of
6 revenue issues a notice of the assessment to the taxpayer no
7 later than:

8 (a) The expiration of the limitations period provided under
9 section 143.711; or

10 (b) The expiration of the one year period following the
11 date of filing with the department of revenue of the federal
12 adjustments report;

13 (2) If the taxpayer fails to file the federal adjustments
14 report within the period provided under subsections 2 to 9 of
15 this section, as appropriate, or the federal adjustments report
16 filed by the taxpayer omits final federal adjustments or
17 understates the correct amount of tax owed, the department of
18 revenue shall assess amounts or additional amounts including
19 taxes, interest, additions to tax, and penalties arising from the
20 final federal adjustments, if it mails a notice of the assessment
21 to the taxpayer by a date which is the latest of the following:

22 (a) The expiration of the limitations period provided under
23 section 143.711;

24 (b) The expiration of the one year period following the
25 date the federal adjustments report was filed with the department
26 of revenue; or

27 (c) Absent fraud, the expiration of the six-year period
28 following the final determination date.

1 11. A taxpayer may make estimated payments to the
2 department of revenue of the Missouri tax expected to result from
3 a pending IRS audit, prior to the due date of the federal
4 adjustments report, without having to file such report with the
5 department of revenue. The estimated tax payments shall be
6 credited against any tax liability ultimately found to be due to
7 Missouri and shall limit the accrual of further interest on such
8 amount. If the estimated tax payments exceed the final tax
9 liability and interest ultimately determined to be due, the
10 taxpayer shall be entitled to a refund or credit for the excess,
11 provided the taxpayer files a federal adjustments report or claim
12 for refund or credit of tax under section 143.781 or 143.821 no
13 later than one year following the final determination date.

14 12. Except for final federal adjustments required to be
15 reported for federal purposes under 26 U.S.C. Section 6225(a)(2),
16 a taxpayer may file a claim for refund or credit of tax arising
17 from federal adjustments made by the IRS on or before the later
18 of:

19 (1) The expiration of the last day for filing a claim for
20 refund or credit of Missouri tax under section 143.801, including
21 any extensions; or

22 (2) One year from the date a federal adjustments report
23 required under subsections 2 to 9 of this section, as applicable,
24 was due to the department of revenue, including any extensions
25 provided under subsection 13 of this section.

26
27 The federal adjustments report shall serve as the means for the
28 taxpayer to report additional tax due, report a claim for refund

1 or credit of tax, and make other adjustments resulting from
2 adjustments to the taxpayer's federal taxable income.

3 13. (1) Unless otherwise agreed in writing by the taxpayer
4 and the department of revenue, any adjustments by the department
5 or by the taxpayer made after the expiration of the appropriate
6 limitations period provided under section 143.711 or 143.801
7 shall be limited to changes to the taxpayer's tax liability
8 arising from federal adjustments.

9 (2) For purposes of compliance with this section, the time
10 periods provided for in chapter 143 may be extended:

11 (a) Automatically, upon written notice to the department of
12 revenue, by ninety days for an audited partnership or tiered
13 partner which has one hundred or more direct partners; or

14 (b) By written agreement between the taxpayer and the
15 department of revenue.

16 (3) Any extension granted under this subsection for filing
17 the federal adjustments report extends the last day prescribed by
18 law for assessing any additional tax arising from the adjustments
19 to federal taxable income and the period for filing a claim for
20 refund or credit of taxes under section 143.781 or 143.821.

21 14. The department of revenue shall promulgate rules to
22 implement the provisions of this section. Any rule or portion of
23 a rule, as that term is defined in section 536.010, that is
24 created under the authority delegated in this section shall
25 become effective only if it complies with and is subject to all
26 of the provisions of chapter 536 and, if applicable, section
27 536.028. This section and chapter 536 are nonseverable and if
28 any of the powers vested with the general assembly pursuant to

1 chapter 536 to review, to delay the effective date, or to
2 disapprove and annul a rule are subsequently held
3 unconstitutional, then the grant of rulemaking authority and any
4 rule proposed or adopted after August 28, 2020, shall be invalid
5 and void.

6 15. The provisions of this section shall apply to any
7 adjustments to a taxpayer's federal taxable income or federal
8 adjusted gross income with a final determination date occurring
9 on or after January 1, 2021.

10 143.991. 1. The period of service in the Armed Forces of
11 the United States in a combat zone plus any period of continuous
12 hospitalization outside this state attributable to such service
13 plus the next one hundred eighty days shall be disregarded in
14 determining, under regulations to be promulgated by the director
15 of revenue, whether any act required by sections 143.011 to
16 143.996 was performed by a taxpayer within the time prescribed
17 therefor.

18 2. In the case of any individual who dies during an
19 induction period while in active service as a member of the Armed
20 Forces of the United States, if such death occurred while the
21 individual was serving in a combat zone or as a result of wounds,
22 disease, or injury incurred while so serving, the tax imposed by
23 sections 143.011 to 143.996 shall not apply with respect to the
24 taxable year in which falls the date of his or her death, or with
25 respect to any prior taxable year ending on or after the first
26 day he or she so served in a combat zone.

27 3. (1) In the case of a specified terrorist victim, the
28 tax imposed pursuant to this chapter shall not apply:

1 (a) With respect to the taxable year in which falls the
2 date of death; and

3 (b) With respect to any prior taxable year in the period
4 beginning with the last taxable year ending before the taxable
5 year in which the wounds or injury were incurred from an attack
6 as described in subdivision (3) of this subsection.

7 (2) The provisions of subdivision (1) of this subsection
8 shall not apply to the amount of any tax imposed pursuant to this
9 chapter which would be computed by only taking into account the
10 items of income, gain, or other amounts determined to be taxable
11 pursuant to 26 U.S.C. Section 692(d)(3), as amended.

12 (3) The provisions of subsection 1 of section 143.801 shall
13 not apply to claims for a refund made pursuant to this
14 subsection.

15 (4) For the purposes of this subsection, the term
16 "specified terrorist victim" means any decedent who dies:

17 (a) As a result of wounds or injury incurred as a result of
18 the terrorist attacks against the United States on September 11,
19 2001; or

20 (b) As a result of illness incurred as a result of an
21 attack involving anthrax occurring on or after September 11,
22 2001, and before January 1, 2002.

23
24 Such term shall not include any individual identified by the
25 Attorney General of the United States to have been a participant
26 or conspirator in any such attack or a representative of such an
27 individual.

28 144.757. 1. Any county or municipality, except

1 municipalities within a county having a charter form of
2 government with a population in excess of nine hundred thousand,
3 may, by a majority vote of its governing body, impose a local use
4 tax if a local sales tax is imposed as defined in section 32.085
5 at a rate equal to the rate of the local sales tax in effect in
6 such county or municipality; provided, however, that no ordinance
7 or order enacted pursuant to sections 144.757 to 144.761 shall be
8 effective unless the governing body of the county or municipality
9 submits to the voters thereof at a municipal, county or state
10 general, primary or special election a proposal to authorize the
11 governing body of the county or municipality to impose a local
12 use tax pursuant to sections 144.757 to 144.761. Municipalities
13 within a county having a charter form of government with a
14 population in excess of nine hundred thousand may, upon voter
15 approval received pursuant to paragraph (b) of subdivision (2) of
16 subsection 2 of this section, impose a local use tax at the same
17 rate as the local municipal sales tax with the revenues from all
18 such municipal use taxes to be distributed pursuant to subsection
19 4 of section 94.890. The municipality shall within thirty days
20 of the approval of the use tax imposed pursuant to paragraph (b)
21 of subdivision (2) of subsection 2 of this section select one of
22 the distribution options permitted in subsection 4 of section
23 94.890 for distribution of all municipal use taxes.

24 2. (1) The ballot of submission, except for counties and
25 municipalities described in subdivisions (2) and (3) of this
26 subsection, shall contain substantially the following language:
27 Shall the _____ (county or municipality's name) impose
28 a local use tax at the same rate as the total local

1 sales tax rate, [currently _____ (insert percent),]
2 provided that if the local sales tax rate is reduced or
3 raised by voter approval, the local use tax rate shall
4 also be reduced or raised by the same action? [A use
5 tax return shall not be required to be filed by persons
6 whose purchases from out-of-state vendors do not in
7 total exceed two thousand dollars in any calendar
8 year.] Approval of this question will eliminate the
9 disparity in tax rates collected by local and out-of-
10 state sellers by imposing the same rate on all sellers.

11 YES

NO

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

15 (2) (a) The ballot of submission in a county having a
16 charter form of government with a population in excess of nine
17 hundred thousand shall contain substantially the following
18 language:

19 For the purposes of enhancing county and municipal
20 public safety, parks, and job creation and enhancing
21 local government services, shall the county be
22 authorized to collect a local use tax equal to the
23 total of the existing county sales tax rate [of (insert
24 tax rate)], provided that if the county sales tax is
25 repealed, reduced or raised by voter approval, the
26 local use tax rate shall also be repealed, reduced or
27 raised by the same voter action? Fifty percent of the
28 revenue shall be used by the county throughout the

1 county for improving and enhancing public safety, park
2 improvements, and job creation, and fifty percent shall
3 be used for enhancing local government services. The
4 county shall be required to make available to the
5 public an audited comprehensive financial report
6 detailing the management and use of the countywide
7 portion of the funds each year.

8 A use tax is the equivalent of a sales tax on purchases
9 from out-of-state sellers by in-state buyers and on
10 certain taxable business transactions. [A use tax
11 return shall not be required to be filed by persons
12 whose purchases from out-of-state vendors do not in
13 total exceed two thousand dollars in any calendar
14 year.] Approval of this question will eliminate the
15 disparity in tax rates collected by local and out-of-
16 state sellers by imposing the same rate on all sellers.

17 YES

NO

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

21 (b) The ballot of submission in a municipality within a
22 county having a charter form of government with a population in
23 excess of nine hundred thousand shall contain substantially the
24 following language:

25 Shall the municipality be authorized to impose a local
26 use tax at the same rate as the local sales tax by a
27 vote of the governing body, provided that if any local
28 sales tax is repealed, reduced or raised by voter

1 approval, the respective local use tax shall also be
2 repealed, reduced or raised by the same action? [A use
3 tax return shall not be required to be filed by persons
4 whose purchases from out-of-state vendors do not in
5 total exceed two thousand dollars in any calendar
6 year.] Approval of this question will eliminate the
7 disparity in tax rates collected by local and out-of-
8 state sellers by imposing the same rate on all sellers.

9 YES

NO

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

13 (3) The ballot of submission in any city not within a
14 county shall contain substantially the following language:

15 Shall the _____ (city name) impose a local use tax at
16 the same rate as the local sales tax, [currently at a
17 rate of _____ (insert percent)] which includes the
18 capital improvements sales tax and the transportation
19 tax, provided that if any local sales tax is repealed,
20 reduced or raised by voter approval, the respective
21 local use tax shall also be repealed, reduced or raised
22 by the same action? [A use tax return shall not be
23 required to be filed by persons whose purchases from
24 out-of-state vendors do not in total exceed two
25 thousand dollars in any calendar year.] Approval of
26 this question will eliminate the disparity in tax rates
27 collected by local and out-of-state sellers by imposing
28 the same rate on all sellers.

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YES NO

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

(4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or municipality shall have no power to impose the local use tax as herein authorized unless and until the governing body of the county or municipality shall again have submitted another proposal to authorize the governing body of the county or municipality to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.

3. The local use tax may be imposed at the same rate as the local sales tax then currently in effect in the county or municipality upon all transactions which are subject to the taxes

1 imposed pursuant to sections 144.600 to 144.745 within the county
2 or municipality adopting such tax; provided, however, that if any
3 local sales tax is repealed or the rate thereof is reduced or
4 raised by voter approval, the local use tax rate shall also be
5 deemed to be repealed, reduced or raised by the same action
6 repealing, reducing or raising the local sales tax.

7 4. For purposes of sections 144.757 to 144.761, the use tax
8 may be referred to or described as the equivalent of a sales tax
9 on purchases made from out-of-state sellers by in-state buyers
10 and on certain intrabusiness transactions. Such a description
11 shall not change the classification, form or subject of the use
12 tax or the manner in which it is collected.

13 205.202. 1. The governing body of any hospital district
14 established under sections 205.160 to 205.379 in any county of
15 the third classification without a township form of government
16 and with more than thirteen thousand five hundred but fewer than
17 thirteen thousand six hundred inhabitants may, by resolution,
18 abolish the property tax levied in such district under this
19 chapter and impose a sales tax on all retail sales made within
20 the district which are subject to sales tax under chapter 144.
21 The tax authorized in this section shall be not more than one
22 percent, and shall be imposed solely for the purpose of funding
23 the hospital district. The tax authorized in this section shall
24 be in addition to all other sales taxes imposed by law, and shall
25 be stated separately from all other charges and taxes.

26 2. No such resolution adopted under this section shall
27 become effective unless the governing body of the hospital
28 district submits to the voters residing within the district at a

1 state general, primary, or special election a proposal to
2 authorize the governing body of the district to impose a tax
3 under this section. If a majority of the votes cast on the
4 question by the qualified voters voting thereon are in favor of
5 the question, then the tax shall become effective on the first
6 day of the second calendar quarter after the director of revenue
7 receives notification of adoption of the local sales tax. If a
8 majority of the votes cast on the question by the qualified
9 voters voting thereon are opposed to the question, then the tax
10 shall not become effective unless and until the question is
11 resubmitted under this section to the qualified voters and such
12 question is approved by a majority of the qualified voters voting
13 on the question.

14 3. All revenue collected under this section by the director
15 of the department of revenue on behalf of the hospital district,
16 except for one percent for the cost of collection which shall be
17 deposited in the state's general revenue fund, shall be deposited
18 in a special trust fund, which is hereby created and shall be
19 known as the "Hospital District Sales Tax Fund", and shall be
20 used solely for the designated purposes. Moneys in the fund
21 shall not be deemed to be state funds, and shall not be
22 commingled with any funds of the state. The director may make
23 refunds from the amounts in the fund and credited to the district
24 for erroneous payments and overpayments made, and may redeem
25 dishonored checks and drafts deposited to the credit of such
26 district. Any funds in the special fund which are not needed for
27 current expenditures shall be invested in the same manner as
28 other funds are invested. Any interest and moneys earned on such

1 investments shall be credited to the fund.

2 4. The governing body of any hospital district that has
3 adopted the sales tax authorized in this section may submit the
4 question of repeal of the tax to the voters on any date available
5 for elections for the district. If a majority of the votes cast
6 on the question by the qualified voters voting thereon are in
7 favor of the repeal, that repeal shall become effective on
8 December thirty-first of the calendar year in which such repeal
9 was approved. If a majority of the votes cast on the question by
10 the qualified voters voting thereon are opposed to the repeal,
11 then the sales tax authorized in this section shall remain
12 effective until the question is resubmitted under this section to
13 the qualified voters and the repeal is approved by a majority of
14 the qualified voters voting on the question.

15 5. Whenever the governing body of any hospital district
16 that has adopted the sales tax authorized in this section
17 receives a petition, signed by a number of registered voters of
18 the district equal to at least ten percent of the number of
19 registered voters of the district voting in the last
20 gubernatorial election, calling for an election to repeal the
21 sales tax imposed under this section, the governing body shall
22 submit to the voters of the district a proposal to repeal the
23 tax. If a majority of the votes cast on the question by the
24 qualified voters voting thereon are in favor of the repeal, the
25 repeal shall become effective on December thirty-first of the
26 calendar year in which such repeal was approved. If a majority
27 of the votes cast on the question by the qualified voters voting
28 thereon are opposed to the repeal, then the sales tax authorized

1 in this section shall remain effective until the question is
2 resubmitted under this section to the qualified voters and the
3 repeal is approved by a majority of the qualified voters voting
4 on the question.

5 6. If the tax is repealed or terminated by any means other
6 than by a dissolution of a hospital district as described in
7 subsection 7 of this section, all funds remaining in the special
8 trust fund shall continue to be used solely for the designated
9 purposes, and the hospital district shall notify the director of
10 the department of revenue of the action at least ninety days
11 before the effective date of the repeal and the director may
12 order retention in the trust fund, for a period of one year, of
13 two percent of the amount collected after receipt of such notice
14 to cover possible refunds or overpayment of the tax and to redeem
15 dishonored checks and drafts deposited to the credit of such
16 accounts. After one year has elapsed after the effective date of
17 abolition of the tax in such district, the director shall remit
18 the balance in the account to the district and close the account
19 of that district. The director shall notify each district of
20 each instance of any amount refunded or any check redeemed from
21 receipts due the district.

22 7. Upon the dissolution of a hospital district levying a
23 sales tax pursuant to this section, the sales tax shall be
24 automatically repealed and all funds remaining in the special
25 trust fund shall be distributed as follows:

26 (1) Twenty-five percent shall be distributed to the county
27 public health center established pursuant to sections 205.010 to
28 205.150; and

1 (2) Seventy-five percent shall be distributed to a
2 federally qualified health center, as defined in 42 U.S.C.
3 Section 1396d(1)(1) and (2), located in the county.

4 321.552. 1. Except in any county of the first
5 classification with over two hundred thousand inhabitants, or any
6 county of the first classification without a charter form of
7 government and with more than seventy-three thousand seven
8 hundred but less than seventy-three thousand eight hundred
9 inhabitants; or any county of the first classification without a
10 charter form of government and with more than one hundred
11 eighty-four thousand but less than one hundred eighty-eight
12 thousand inhabitants; or any county with a charter form of
13 government with over one million inhabitants; or any county with
14 a charter form of government with over two hundred eighty
15 thousand inhabitants but less than three hundred thousand
16 inhabitants, the governing body of any ambulance or fire
17 protection district may impose a sales tax in an amount up to
18 [one-half of] one percent on all retail sales made in such
19 ambulance or fire protection district which are subject to
20 taxation pursuant to the provisions of sections 144.010 to
21 144.525 provided that such sales tax shall be accompanied by a
22 reduction in the district's tax rate as defined in section
23 137.073. The tax authorized by this section shall be in addition
24 to any and all other sales taxes allowed by law, except that no
25 sales tax imposed pursuant to the provisions of this section
26 shall be effective unless the governing body of the ambulance or
27 fire protection district submits to the voters of such ambulance
28 or fire protection district, at a municipal or state general,

1 primary or special election, a proposal to authorize the
2 governing body of the ambulance or fire protection district to
3 impose a tax pursuant to this section.

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

6 Shall _____ (insert name of ambulance or fire
7 protection district) impose a sales tax of _____
8 (insert amount up to [one-half) of] one percent) for
9 the purpose of providing revenues for the operation of
10 the _____ (insert name of ambulance or fire protection
11 district) and the total property tax levy on properties
12 in the _____ (insert name of the ambulance or fire
13 protection district) shall be reduced annually by an
14 amount which reduces property tax revenues by an amount
15 equal to fifty percent of the previous year's revenue
16 collected from this sales tax?

17 YES NO

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

21 3. If a majority of the votes cast on the proposal by the
22 qualified voters voting thereon are in favor of the proposal,
23 then the sales tax authorized in this section shall be in effect
24 and the governing body of the ambulance or fire protection
25 district shall lower the level of its tax rate by an amount which
26 reduces property tax revenues by an amount equal to fifty percent
27 of the amount of sales tax collected in the preceding year. If a
28 majority of the votes cast by the qualified voters voting are

1 opposed to the proposal, then the governing body of the ambulance
2 or fire protection district shall not impose the sales tax
3 authorized in this section unless and until the governing body of
4 such ambulance or fire protection district resubmits a proposal
5 to authorize the governing body of the ambulance or fire
6 protection district to impose the sales tax authorized by this
7 section and such proposal is approved by a majority of the
8 qualified voters voting thereon.

9 4. All revenue received by a district from the tax
10 authorized pursuant to this section shall be deposited in a
11 special trust fund, and be used solely for the purposes specified
12 in the proposal submitted pursuant to this section for so long as
13 the tax shall remain in effect.

14 5. All sales taxes collected by the director of revenue
15 pursuant to this section, less one percent for cost of collection
16 which shall be deposited in the state's general revenue fund
17 after payment of premiums for surety bonds as provided in section
18 32.087, shall be deposited in a special trust fund, which is
19 hereby created, to be known as the "Ambulance or Fire Protection
20 District Sales Tax Trust Fund". The moneys in the ambulance or
21 fire protection district sales tax trust fund shall not be deemed
22 to be state funds and shall not be commingled with any funds of
23 the state. The director of revenue shall keep accurate records
24 of the amount of money in the trust and the amount collected in
25 each district imposing a sales tax pursuant to this section, and
26 the records shall be open to inspection by officers of the county
27 and to the public. Not later than the tenth day of each month
28 the director of revenue shall distribute all moneys deposited in

1 the trust fund during the preceding month to the governing body
2 of the district which levied the tax; such funds shall be
3 deposited with the board treasurer of each such district.

4 6. The director of revenue may make refunds from the
5 amounts in the trust fund and credit any district for erroneous
6 payments and overpayments made, and may redeem dishonored checks
7 and drafts deposited to the credit of such district. If any
8 district abolishes the tax, the district shall notify the
9 director of revenue of the action at least ninety days prior to
10 the effective date of the repeal and the director of revenue may
11 order retention in the trust fund, for a period of one year, of
12 two percent of the amount collected after receipt of such notice
13 to cover possible refunds or overpayment of the tax and to redeem
14 dishonored checks and drafts deposited to the credit of such
15 accounts. After one year has elapsed after the effective date of
16 abolition of the tax in such district, the director of revenue
17 shall remit the balance in the account to the district and close
18 the account of that district. The director of revenue shall
19 notify each district of each instance of any amount refunded or
20 any check redeemed from receipts due the district.

21 7. Except as modified in this section, all provisions of
22 sections 32.085 and 32.087 shall apply to the tax imposed
23 pursuant to this section.

24 8. The governing body of any ambulance or fire protection
25 district authorized to levy a sales tax pursuant to this section
26 shall:

27 (1) Submit the question of an increase in the rate of the
28 sales tax to the voters on a general election day not earlier

1 than the 2022 general election; and

2 (2) Include information on the ambulance or fire protection
3 district website, if available, on the tax rate and the purposes
4 for which the tax is levied.

5 326.289. 1. The board may grant or renew permits to
6 practice as a certified public accounting firm to applicants that
7 demonstrate their qualifications in accordance with this chapter.

8 (1) The following shall hold a permit issued under this
9 chapter:

10 (a) Any firm with an office in this state, as defined by
11 the board by rule, offering or performing attest or compilation
12 services; or

13 (b) Any firm with an office in this state that uses the
14 title "CPA" or "CPA firm".

15 (2) Any firm that does not have an office in this state may
16 offer or perform attest or compilation services in this state
17 without a valid permit only if it meets each of the following
18 requirements:

19 (a) It complies with the qualifications described in
20 subdivision (1) of subsection 4 of this section;

21 (b) It complies with the requirements of peer review as set
22 forth in this chapter and the board's promulgated regulations;

23 (c) It performs such services through an individual with
24 practice privileges under section 326.283; and

25 (d) It can lawfully do so in the state where said
26 individual with the privilege to practice has his or her
27 principal place of business.

28 (3) A firm which is not subject to the requirements of

1 subdivisions (1) or (2) of this subsection may perform other
2 nonattest or noncompilation services while using the title "CPA"
3 or "CPA firm" in this state without a permit issued under this
4 section only if it:

5 (a) Performs such services through an individual with the
6 privilege to practice under section 326.283; and

7 (b) Can lawfully do so in the state where said individual
8 with privilege to practice has his or her principal place of
9 business.

10 (4) (a) All firms practicing public accounting in this
11 state shall register with the secretary of state.

12 (b) Firms which may be exempt from this requirement
13 include:

14 a. Sole proprietorships;

15 b. Trusts created pursuant to revocable trust agreements,
16 of which the trustee is a natural person who holds a license or
17 privilege to practice as set forth in section 326.280, 326.283,
18 or 326.286;

19 c. General partnerships not operating as a limited
20 liability partnership; or

21 d. Foreign professional corporations which do not meet
22 criteria of chapter 356 due to name or ownership, shall obtain a
23 certificate of authority as a general corporation.

24 Notwithstanding the provisions of chapter 356, the secretary of
25 state may issue a certificate of authority to a foreign
26 professional corporation which does not meet the criteria of
27 chapter 356 due to name or ownership, if the corporation meets
28 the requirements of this section and the rules of the board.

1 2. Permits shall be initially issued and renewed for
2 periods of not more than three years or for a specific period as
3 prescribed by board rule following issuance or renewal.

4 3. The board shall determine by rule the form for
5 application and renewal of permits and shall annually determine
6 the fees for permits and their renewals.

7 4. An applicant for initial issuance or renewal of a permit
8 to practice under this section shall be required to show that:

9 (1) A simple majority of the ownership of the firm, in
10 terms of financial interests and voting rights of all partners,
11 officers, principals, shareholders, members or managers, belongs
12 to licensees who are licensed in some state, and the partners,
13 officers, principals, shareholders, members or managers, whose
14 principal place of business is in this state and who perform
15 professional services in this state are licensees under section
16 326.280 or the corresponding provision of prior law. Although
17 firms may include nonlicensee owners, the firm and its ownership
18 shall comply with rules promulgated by the board;

19 (2) Any certified public accounting firm may include owners
20 who are not licensees provided that:

21 (a) The firm designates a licensee of this state, or in the
22 case of a firm which must have a permit under this section
23 designates a licensee of another state who meets the requirements
24 of section 326.283, who is responsible for the proper
25 registration of the firm and identifies that individual to the
26 board;

27 (b) All nonlicensee owners are active individual
28 participants in the certified public accounting firm or

1 affiliated entities;

2 (c) All owners are of good moral character; and

3 (d) The firm complies with other requirements as the board
4 may impose by rule;

5 (3) Any licensee who is responsible for supervising attest
6 services, or signs or authorizes someone to sign the licensee's
7 report on the financial statements on behalf of the firm, shall
8 meet competency requirements as determined by the board by rule
9 which shall include one year of experience in addition to the
10 experience required under subdivision (6) of subsection 1 of
11 section 326.280 and shall be verified by a licensee. The
12 additional experience required by this subsection shall include
13 experience in attest work supervised by a licensee.

14 5. An applicant for initial issuance or renewal of a permit
15 to practice shall register each office of the firm within this
16 state with the board and show that all attest and compilation
17 services rendered in this state are under the charge of a
18 licensee.

19 6. No licensee or firm holding a permit under this chapter
20 shall use a professional or firm name or designation that is
21 misleading as to:

22 (1) The legal form of the firm;

23 (2) The persons who are partners, officers, members,
24 managers or shareholders of the firm; or

25 (3) Any other matter.

26

27 The names of one or more former partners, members or shareholders
28 may be included in the name of a firm or its successor unless the

1 firm becomes a sole proprietorship because of the death or
2 withdrawal of all other partners, officers, members or
3 shareholders. A firm may use a fictitious name if the fictitious
4 name is registered with the board and is not otherwise
5 misleading. The name of a firm shall not include the name or
6 initials of an individual who is not a present or a past partner,
7 member or shareholder of the firm or its predecessor. The name
8 of the firm shall not include the name of an individual who is
9 not a licensee.

10 7. Applicants for initial issuance or renewal of permits
11 shall list in their application all states in which they have
12 applied for or hold permits as certified public accounting firms
13 and list any past denial, revocation, suspension or any
14 discipline of a permit by any other state. Each holder of or
15 applicant for a permit under this section shall notify the board
16 in writing within thirty days after its occurrence of any change
17 in the identities of partners, principals, officers,
18 shareholders, members or managers whose principal place of
19 business is in this state; any change in the number or location
20 of offices within this state; any change in the identity of the
21 persons in charge of such offices; and any issuance, denial,
22 revocation, suspension or any discipline of a permit by any other
23 state.

24 8. Firms which fall out of compliance with the provisions
25 of this section due to changes in firm ownership or personnel
26 after receiving or renewing a permit shall take corrective action
27 to bring the firm back into compliance as quickly as possible.
28 The board may grant a reasonable period of time for a firm to

1 take such corrective action. Failure to bring the firm back into
2 compliance within a reasonable period as defined by the board may
3 result in the suspension or revocation of the firm permit.

4 9. The board shall require by rule, as a condition to the
5 renewal of permits, that firms undergo, no more frequently than
6 once every three years, peer reviews conducted in a manner as the
7 board shall specify. The review shall include a verification
8 that individuals in the firm who are responsible for supervising
9 attest and compilation services or sign or authorize someone to
10 sign the accountant's report on the financial statements on
11 behalf of the firm meet the competency requirements set out in
12 the professional standards for such services, provided that any
13 such rule:

14 (1) Shall include reasonable provision for compliance by a
15 firm showing that it has within the preceding three years
16 undergone a peer review that is a satisfactory equivalent to peer
17 review generally required under this subsection;

18 (2) May require, with respect to peer reviews, that peer
19 reviews be subject to oversight by an oversight body established
20 or sanctioned by board rule, which shall periodically report to
21 the board on the effectiveness of the review program under its
22 charge and provide to the board a listing of firms that have
23 participated in a peer review program that is satisfactory to the
24 board; and

25 (3) Shall require, with respect to peer reviews, that the
26 peer review processes be operated and documents maintained in a
27 manner designed to preserve confidentiality, and that the board
28 or any third party other than the oversight body shall not have

1 access to documents furnished or generated in the course of the
2 peer review of the firm except as provided in subdivision (2) of
3 this subsection.

4 10. The board may, by rule, charge a fee for oversight of
5 peer reviews, provided that the fee charged shall be
6 substantially equivalent to the cost of oversight.

7 11. Notwithstanding any other provision in this section,
8 the board may obtain the following information regarding peer
9 review from any approved American Institute for Certified Public
10 Accountants peer review program:

11 (1) The firm's name and address;

12 (2) The firm's dates of enrollment in the program;

13 (3) The date of acceptance and the period covered by the
14 firm's most recently accepted peer review; and

15 (4) If applicable, whether the firm's enrollment in the
16 program has been dropped or terminated.

17 12. In connection with proceedings before the board or upon
18 receipt of a complaint involving the licensee performing peer
19 reviews, the board shall not have access to any documents
20 furnished or generated in the course of the performance of the
21 peer reviews except for peer review reports, letters of comment
22 and summary review memoranda. The documents shall be furnished
23 to the board only in a redacted manner that does not specifically
24 identify any firm or licensee being peer reviewed or any of their
25 clients.

26 [12.] 13. The peer review processes shall be operated and
27 the documents generated thereby be maintained in a manner
28 designed to preserve their confidentiality. No third party,

1 other than the oversight body, the board, subject to the
2 provisions of subsection [11] 12 of this section, or the
3 organization performing peer review shall have access to
4 documents furnished or generated in the course of the review.
5 All documents shall be privileged and closed records for all
6 purposes and all meetings at which the documents are discussed
7 shall be considered closed meetings under subdivision (1) of
8 section 610.021. The proceedings, records and workpapers of the
9 board and any peer review subjected to the board process shall be
10 privileged and shall not be subject to discovery, subpoena or
11 other means of legal process or introduction into evidence at any
12 civil action, arbitration, administrative proceeding or board
13 proceeding. No member of the board or person who is involved in
14 the peer review process shall be permitted or required to testify
15 in any civil action, arbitration, administrative proceeding or
16 board proceeding as to any matters produced, presented, disclosed
17 or discussed during or in connection with the peer review process
18 or as to any findings, recommendations, evaluations, opinions or
19 other actions of such committees or any of its members; provided,
20 however, that information, documents or records that are publicly
21 available shall not be subject to discovery or use in any civil
22 action, arbitration, administrative proceeding or board
23 proceeding merely because they were presented or considered in
24 connection with the peer review process.

25 347.044. 1. Every limited liability company organized
26 pursuant to this chapter and every foreign limited liability
27 company registered in this state shall file an information
28 statement with the secretary of state.

1 2. The information statement shall include:

2 (1) The name of the limited liability company or foreign
3 limited liability company;

4 (2) The company charter number assigned by the secretary of
5 state;

6 (3) The address of the principal place of business;

7 (4) The address, including street and number, if any, of
8 the registered office and the name of the registered agent at
9 such office; and

10 (5) If a foreign limited liability company, the state or
11 other jurisdiction under whose law the company is formed.

12 3. The information statement shall be current as of the
13 date the statement is filed with the secretary of state.

14 4. The limited liability company or foreign limited
15 liability company shall file an information statement every five
16 years, and the information statement shall be due on the
17 fifteenth day of the month in which the anniversary of the date
18 the limited liability company or foreign limited liability
19 company organized or registered in Missouri occurs. For limited
20 liability companies and foreign limited liability companies that
21 organized or registered in an odd-numbered year before January 1,
22 2021, the first information statement shall be due in 2024. For
23 limited liability companies and foreign limited liability
24 companies that organized or registered in an even-numbered year
25 before January 1, 2020, the first information statement shall be
26 due in 2023.

27 5. The information statement shall be signed by an
28 authorized person.

1 6. If the information statement does not contain the
2 information required under this section, the secretary of state
3 shall promptly notify the limited liability company or foreign
4 limited liability company and return the information statement
5 for completion. The entity shall return the completed
6 information statement to the secretary within sixty days of the
7 issuance of the notice.

8 7. Ninety days before the statement is due, the secretary
9 of state shall send notice to each limited liability company or
10 foreign limited liability company that the information statement
11 is due. The notice shall be directed to the limited liability
12 company's registered office as stated in the company's most
13 recent filing with the secretary of state.

14 347.179. 1. The secretary shall charge and collect:

15 (1) For filing the original articles of organization, a fee
16 of **[one hundred]** ninety-five dollars;

17 (2) For filing the original articles of organization
18 online, in an electronic format prescribed by the secretary of
19 state, a fee of **[forty-five]** thirty-five dollars;

20 (3) Applications for registration of foreign limited
21 liability companies and issuance of a certificate of registration
22 to transact business in this state, a fee of one hundred dollars;

23 (4) Amendments to and restatements of articles of limited
24 liability companies to application for registration of a foreign
25 limited liability company or any other filing otherwise provided
26 for, a fee of twenty dollars;

27 (5) Articles of termination of limited liability companies
28 or cancellation of registration of foreign limited liability

1 companies, a fee of twenty dollars or, if filed online in an
2 electronic format prescribed by the secretary, a fee of ten
3 dollars;

4 (6) For filing notice of merger or consolidation, a fee of
5 twenty dollars;

6 (7) For filing a notice of winding up, a fee of twenty
7 dollars or, if filed online in an electronic format prescribed by
8 the secretary, a fee of ten dollars;

9 (8) For issuing a certificate of good standing, a fee of
10 five dollars;

11 (9) For a notice of the abandonment of merger or
12 consolidation, a fee of twenty dollars;

13 (10) For furnishing a copy of any document or instrument, a
14 fee of fifty cents per page;

15 (11) For accepting an application for reservation of a
16 name, or for filing a notice of the transfer or cancellation of
17 any name reservation, a fee of twenty dollars;

18 (12) For filing a statement of change of address of
19 registered office or registered agent, or both, a fee of five
20 dollars;

21 (13) For any service of notice, demand, or process upon the
22 secretary as resident agent of a limited liability company, a fee
23 of twenty dollars, which amount may be recovered as taxable costs
24 by the party instituting such suit, action, or proceeding causing
25 such service to be made if such party prevails therein;

26 (14) For filing an amended certificate of registration a
27 fee of twenty dollars; [and]

28 (15) For filing a statement of correction a fee of five

1 dollars;

2 (16) For filing an information statement for a domestic or
3 foreign limited liability company, a fee of fifteen dollars or,
4 if filing online in an electronic format prescribed by the
5 secretary, a fee of five dollars; and

6 (17) For filing a withdrawal of an erroneously or
7 accidentally filed notice of winding up or articles of
8 termination, a fee of ninety-five dollars.

9 2. Fees mandated in subdivisions (1) and (2) of subsection
10 1 of this section and for application for reservation of a name
11 in subdivision (11) of subsection 1 of this section shall be
12 waived if an organizer who is listed as a member in the operating
13 agreement of the limited liability company is a member of the
14 Missouri National Guard or any other active duty military,
15 resides in the state of Missouri, and provides proof of such
16 service to the secretary of state.

17 347.183. In addition to the other powers of the secretary
18 established in sections 347.010 to 347.187, the secretary shall,
19 as is reasonably necessary to enable the secretary to administer
20 sections 347.010 to 347.187 efficiently and to perform the
21 secretary's duties, have the following powers including, but not
22 limited to:

23 (1) The power to examine the books and records of any
24 limited liability company to which sections 347.010 to 347.187
25 apply, and it shall be the duty of any manager, member or agent
26 of such limited liability company having possession or control of
27 such books and records to produce such books and records for
28 examination on demand of the secretary or his designated

1 employee; except that no person shall be subject to any criminal
2 prosecution on account of any matter or thing which may be
3 disclosed by examination of any limited liability company books
4 and records, which they may produce or exhibit for examination;
5 or on account of any other matter or thing concerning which they
6 may make any voluntary and truthful statement in writing to the
7 secretary or his designated employee. All facts obtained in the
8 examination of the books and records of any limited liability
9 company, or through the voluntary sworn statement of any manager,
10 member, agent or employee of any limited liability company, shall
11 be treated as confidential, except insofar as official duty may
12 require the disclosure of same, or when such facts are material
13 to any issue in any legal proceeding in which the secretary or
14 his designated employee may be a party or called as witness, and,
15 if the secretary or his designated employee shall, except as
16 provided in this subdivision, disclose any information relative
17 to the private accounts, affairs, and transactions of any such
18 limited liability company, he shall be guilty of a class C
19 misdemeanor. If any manager, member or registered agent in
20 possession or control of such books and records of any such
21 limited liability company shall refuse a demand of the secretary
22 or his designated employee, to exhibit the books and records of
23 such limited liability company for examination, such person shall
24 be guilty of a class B misdemeanor;

25 (2) The power to cancel or disapprove any articles of
26 organization or other filing required under sections 347.010 to
27 347.187, if the limited liability company fails to comply with
28 the provisions of sections 347.010 to 347.187 by failing to file

1 required documents under sections 347.010 to 347.187, by failing
2 to maintain a registered agent, by failing to pay the required
3 filing fees, by using fraud or deception in effecting any filing,
4 by filing a required document containing a false statement, or by
5 violating any section or sections of the criminal laws of
6 Missouri, the federal government or any other state of the United
7 States. Thirty days before such cancellation shall take effect,
8 the secretary shall notify the limited liability company with
9 written notice, either personally or by certified mail, deposited
10 in the United States mail in a sealed envelope addressed to such
11 limited liability company's last registered agent in office, or
12 to one of the limited liability company's members or managers.
13 Written notice of the secretary's proposed cancellation to the
14 limited liability company, domestic or foreign, shall specify the
15 reasons for such action. The limited liability company may
16 appeal this notice of proposed cancellation to the circuit court
17 of the county in which the registered office of such limited
18 liability company is or is proposed to be situated by filing with
19 the clerk of such court a petition setting forth a copy of the
20 articles of organization or other relevant documents and a copy
21 of the proposed written cancellation thereof by the secretary,
22 such petition to be filed within thirty days after notice of such
23 cancellation shall have been given, and the matter shall be tried
24 by the court, and the court shall either sustain the action of
25 the secretary or direct him to take such action as the court may
26 deem proper. An appeal from the circuit court in such a case
27 shall be allowed as in civil action. The limited liability
28 company may provide information to the secretary that would allow

1 the secretary to withdraw the notice of proposed cancellation.
2 This information may consist of, but need not be limited to,
3 corrected statements and documents, new filings, affidavits and
4 certified copies of other filed documents;

5 (3) The power to rescind cancellation provided for in
6 subdivision (2) of this section upon compliance with either of
7 the following:

8 (a) The affected limited liability company provides the
9 necessary documents and affidavits indicating the limited
10 liability company has corrected the conditions causing the
11 proposed cancellation or the cancellation; or

12 (b) The limited liability company provides the correct
13 statements or documentation that the limited liability company is
14 not in violation of any section of the criminal code; and

15 (4) The power to charge late filing fees for any filing fee
16 required under sections 347.010 to 347.187 and the power to
17 impose civil penalties as provided in section 347.053. Late
18 filing fees shall be assessed at a rate of ten dollars for each
19 thirty-day period of delinquency;

20 (5) (a) The power to administratively cancel [an]:

21 a. Articles of organization if the limited liability
22 company's period of duration stated in articles of organization
23 expires or if the limited liability company fails to timely file
24 its information statement; or

25 b. The registration of a foreign limited liability company
26 if the foreign limited liability company fails to timely file its
27 information statement.

28 (b) Not less than thirty days before such administrative

1 cancellation shall take effect, the secretary shall notify the
2 domestic or foreign limited liability company with written
3 notice, either personally or by mail. If mailed, the notice
4 shall be deemed delivered five days after it is deposited in the
5 United States mail in a sealed envelope addressed to such limited
6 liability company's last registered agent and office or to one of
7 the limited liability company's managers or members.

8 (c) If the limited liability company does not timely file
9 an articles of amendment in accordance with section 347.041 to
10 extend the duration of the limited liability company, which may
11 be any number of years or perpetual, or demonstrate to the
12 reasonable satisfaction of the secretary that the period of
13 duration determined by the secretary is incorrect, within sixty
14 days after service of the notice is perfected by posting with the
15 United States Postal Service, then the secretary shall cancel the
16 articles of organization by signing an administrative
17 cancellation that recites the grounds for cancellation and its
18 effective date. The secretary shall file the original of the
19 administrative cancellation and serve a copy on the limited
20 liability company as provided in section 347.051.

21 (d) A limited liability company whose articles of
22 organization has been administratively cancelled continues its
23 existence but may not carry on any business except that necessary
24 to wind up and liquidate its business and affairs under section
25 347.147 and notify claimants under section 347.141.

26 (e) The administrative cancellation of an articles of
27 organization does not terminate the authority of its registered
28 agent.

1 (f) If a limited liability company does not timely file an
2 information statement in accordance with section 347.044 within
3 sixty days after service of the notice is perfected by posting
4 with the United States Postal Service or fails to demonstrate to
5 the reasonable satisfaction of the secretary that the information
6 statement was timely filed, the secretary shall cancel the
7 articles of organization by signing an administrative
8 cancellation that states the grounds for cancellation and the
9 effective date of the cancellation. The secretary shall file the
10 original administrative cancellation and serve a copy to the
11 limited liability company as provided under section 347.051.

12 (g) If a foreign limited liability company does not timely
13 file an information statement in accordance with section 347.044
14 within sixty days after service of the notice is perfected by
15 posting with the United States Postal Service or fails to
16 demonstrate to the reasonable satisfaction of the secretary that
17 the information statement was timely filed, the secretary shall
18 cancel the registration of the foreign limited liability company
19 by signing an administrative cancellation that states the grounds
20 for cancellation and the effective date of the cancellation. The
21 secretary shall file the original administrative cancellation and
22 serve a copy to the foreign limited liability company as provided
23 in section 347.051. A foreign limited liability company whose
24 registration has been administratively cancelled may continue its
25 existence but shall not conduct any business in this state except
26 to wind up and liquidate its business and affairs in this state.

27 (6) (a) The power to rescind an administrative
28 cancellation and reinstate the articles of organization.

1 (b) Except as otherwise provided in the operating
2 agreement, a limited liability company whose articles of
3 organization has been administratively cancelled under
4 subdivision (5) of this section may file an articles of amendment
5 in accordance with section 347.041 to extend the duration of the
6 limited liability company, which may be any number or perpetual.

7 (c) A limited liability company whose articles of
8 organization has been administratively cancelled under
9 subdivision (5) of this section may apply to the secretary for
10 reinstatement. The applicant shall:

11 a. Recite the name of the limited liability company and the
12 effective date of its administrative cancellation;

13 b. State that the grounds for cancellation either did not
14 exist or have been eliminated, as applicable, and be accompanied
15 by documentation satisfactory to the secretary evidencing the
16 same;

17 c. State that the limited liability company's name
18 satisfies the requirements of section 347.020;

19 d. Be accompanied by a reinstatement fee in the amount of
20 [one hundred] ninety-five dollars, or such greater amount as
21 required by state regulation, plus any delinquent fees,
22 penalties, and other charges as determined by the secretary to
23 then be due.

24 (d) If the secretary determines that the application
25 contains the information and is accompanied by the fees required
26 in paragraph (c) of this subdivision and that the information and
27 fees are correct, the secretary shall rescind the cancellation
28 and prepare a certificate of reinstatement that recites his or

1 her determination and the effective date of reinstatement, file
2 the original articles of organization, and serve a copy on the
3 limited liability company as provided in section 347.051.

4 (e) When the reinstatement is effective, it shall relate
5 back to and take effect as of the effective date of the
6 administrative cancellation of the articles of organization and
7 the limited liability company may continue carrying on its
8 business as if the administrative cancellation had never
9 occurred.

10 (f) In the event the name of the limited liability company
11 was reissued by the secretary to another entity prior to the time
12 application for reinstatement was filed, the limited liability
13 company applying for reinstatement may elect to reinstate using a
14 new name that complies with the requirements of section 347.020
15 and that has been approved by appropriate action of the limited
16 liability company for changing the name thereof.

17 (g) If the secretary denies a limited liability company's
18 application for reinstatement following administrative
19 cancellation of the articles of organization, he or she shall
20 serve the limited liability company as provided in section
21 347.051 with a written notice that explains the reason or reasons
22 for denial.

23 (h) The limited liability company may appeal a denial of
24 reinstatement as provided for in subdivision (2) of this section.

25 [(7)] (i) This subdivision [(6) of this section] shall apply
26 to any limited liability company whose articles of organization
27 was cancelled because such limited liability company's period of
28 duration stated in the articles of organization expired on or

1 after August 28, 2003.

2 (7) The power to rescind an administrative cancellation and
3 reinstate the registration of a foreign limited liability
4 company. The following procedures apply:

5 (a) A foreign limited liability company whose registration
6 was administratively cancelled under subdivision (5) of this
7 section may apply to the secretary for reinstatement. The
8 application shall:

9 a. State the name of the foreign limited liability company
10 and the date of the administrative cancellation;

11 b. State that the grounds for cancellation either did not
12 exist or have been eliminated, with supporting documentation
13 satisfactory to the secretary;

14 c. State that the foreign limited liability company's name
15 satisfies the requirements of section 347.020; and

16 d. Include a reinstatement fee in the amount of ninety-five
17 dollars, or a higher amount if required by state regulation, and
18 any delinquent fees, penalties, or other charges as the secretary
19 determines are due;

20 (b) If the secretary determines that the application
21 satisfies the requirements under paragraph (a) of this
22 subdivision, the secretary shall rescind the cancellation and
23 prepare a certificate of reinstatement that includes the
24 effective date of reinstatement and shall deliver a copy to the
25 limited liability company as provided under section 347.051;

26 (c) If reinstatement is granted, the administrative
27 cancellation shall be retroactively voided, and the foreign
28 limited liability company may conduct its business as if the

1 administrative cancellation never occurred;

2 (d) If the name of the foreign limited liability company
3 was issued to another entity before the application for
4 reinstatement was filed, the foreign limited liability company
5 applying for reinstatement may elect to reinstate using a new
6 name that complies with the requirements under section 347.020
7 and is approved by appropriate action of the foreign limited
8 liability company for changing its name;

9 (e) If the secretary denies a foreign limited liability
10 company's application for reinstatement, the secretary shall
11 serve the limited liability company with a written notice as
12 provided under section 347.051 that explains the reason for
13 denial; and

14 (f) The foreign limited liability company may appeal a
15 denial of reinstatement by using the procedure under subdivision
16 (2) of this section; and

17 (8) The power to reinstate a limited liability company that
18 erroneously or accidentally filed a notice of winding up or
19 notice of termination. The following procedures apply:

20 (a) A limited liability company whose articles of
21 organization were terminated due to an erroneously or
22 accidentally filed notice of winding up or notice of termination
23 may apply to the secretary for reinstatement by filing a
24 withdrawal of notice of winding up or withdrawal of notice of
25 termination. The application shall:

26 a. State the name of the limited liability company and the
27 filing date of the erroneous or accidental notice;

28 b. State the grounds for erroneously or accidentally filing

1 the notice, with supporting documentation satisfactory to the
2 secretary;

3 c. State that the limited liability company's name
4 satisfies the requirements under section 347.020; and

5 d. Include a reinstatement fee in the amount of ninety-five
6 dollars, or a higher amount if required by state regulation, and
7 any delinquent fees, penalties, or other charges as the secretary
8 determines are due;

9 (b) If the secretary determines that the application
10 satisfies the requirements under paragraph (a) of this
11 subdivision, the secretary shall rescind the notice of winding up
12 or notice of termination and prepare a certificate of
13 reinstatement that includes the effective notice of termination
14 and prepare a certificate of reinstatement that includes the
15 affected limited liability company as provided under section
16 347.051;

17 (c) If reinstatement is granted, the termination of the
18 articles of organization shall be retroactively voided, and the
19 limited liability company may conduct its business as if the
20 administrative cancellation never occurred;

21 (d) If the name of the limited liability company was issued
22 to another entity before the application for reinstatement was
23 filed, the limited liability company applying for the
24 reinstatement may elect to reinstate using a new name that
25 complies with the requirements under section 347.020 and is
26 approved by appropriate action of the limited liability company
27 for changing its name;

28 (e) If the secretary of state denies a limited liability

1 company's application for reinstatement, the secretary shall
2 serve the limited liability company with a written notice as
3 provided under section 347.051 that explains the reason for
4 denial;

5 (f) The limited liability company may appeal a denial of
6 reinstatement by using the procedure under subdivision (2) of
7 this section.

8 358.460. 1. The exclusive right to the use of a name of a
9 registered limited liability partnership or foreign registered
10 limited liability partnership may be reserved by:

11 (1) Any person intending to become a registered limited
12 liability partnership or foreign registered limited liability
13 partnership under this chapter and to adopt that name; and

14 (2) Any registered limited liability partnership or foreign
15 registered limited liability partnership which proposes to change
16 its name.

17 2. The reservation of a specified name shall be made by
18 filing with the secretary of state an application, executed by
19 the applicant, specifying the name to be reserved and the name
20 and address of the applicant. If the secretary of state finds
21 that the name is available for use by a registered limited
22 liability partnership or foreign registered limited liability
23 partnership, the secretary of state shall reserve the name for
24 the exclusive use of the applicant for a period of sixty days. A
25 name reservation shall not exceed a period of one hundred eighty
26 days from the date of the first name reservation application.
27 Upon the one hundred eighty-first day the name shall cease
28 reserve status and shall not be placed back in such status. The

1 right to the exclusive use of a reserved name may be transferred
2 to any other person by filing in the office of the secretary of
3 state a notice of the transfer, executed by the applicant for
4 whom the name was reserved, specifying the name to be transferred
5 and the name and address of the transferee. The reservation of a
6 specified name may be cancelled by filing with the secretary of
7 state a notice of cancellation, executed by the applicant or
8 transferee, specifying the name reservation to be cancelled and
9 the name and address of the applicant or transferee.

10 3. A fee in the amount of [twenty-five] twenty dollars
11 shall be paid to the secretary of state upon receipt for filing
12 of an application for reservation of name, an application for
13 renewal of reservation or a notice of transfer or cancellation
14 pursuant to this section. All moneys from the payment of this
15 fee shall be deposited into the general revenue fund.

16 358.470. 1. Each registered limited liability partnership
17 and each foreign registered limited liability partnership shall
18 have and maintain in the state of Missouri:

19 (1) A registered office, which may, but need not be, a
20 place of its business in the state of Missouri; and

21 (2) A registered agent for service of process on the
22 registered limited liability partnership or foreign registered
23 limited liability partnership, which agent may be either an
24 individual resident of the state of Missouri whose business
25 office is identical with the registered limited liability
26 partnership's or foreign registered limited liability
27 partnership's registered office, or a domestic corporation, or a
28 foreign corporation authorized to do business in the state of

1 Missouri, having a business office identical with such registered
2 office or the registered limited liability partnership or foreign
3 registered limited liability partnership itself.

4 2. A registered agent may change the address of the
5 registered office of the registered limited liability
6 partnerships or foreign registered limited liability partnerships
7 for which the agent is the registered agent to another address in
8 the state of Missouri by paying a fee in the amount of [ten] five
9 dollars[, and a further fee in the amount of two dollars] for
10 each registered limited liability partnership or foreign
11 registered limited liability partnership affected thereby, to the
12 secretary of state and filing with the secretary of state a
13 certificate, executed by such registered agent, setting forth the
14 names of all the registered limited liability partnerships or
15 foreign registered limited liability partnerships represented by
16 such registered agent, and the address at which such registered
17 agent has maintained the registered office for each of such
18 registered limited liability partnerships or foreign registered
19 limited liability partnerships, and further certifying to the new
20 address to which such registered office will be changed on a
21 given day, and at which new address such registered agent will
22 thereafter maintain the registered office for each of the
23 registered limited liability partnerships or foreign registered
24 limited liability partnerships recited in the certificate. Upon
25 the filing of such certificate, the secretary of state shall
26 furnish to the registered agent a certified copy of the same
27 under the secretary of state's hand and seal of office, and
28 thereafter, or until further change of address, as authorized by

1 law, the registered office in the state of Missouri of each of
2 the registered limited liability partnerships or foreign
3 registered limited liability partnerships recited in the
4 certificate shall be located at the new address of the registered
5 agent thereof as given in the certificate. In the event of a
6 change of name of any person acting as a registered agent of a
7 registered limited liability partnership or foreign registered
8 limited liability partnership, such registered agent shall file
9 with the secretary of state a certificate, executed by such
10 registered agent, setting forth the new name of such registered
11 agent, the name of such registered agent before it was changed,
12 the names of all the registered limited liability partnerships or
13 foreign registered limited liability partnerships represented by
14 such registered agent, and the address at which such registered
15 agent has maintained the registered office for each of such
16 registered limited liability partnerships or foreign registered
17 limited liability partnerships, and shall pay a fee in the amount
18 of [twenty-five] five dollars[, and a further fee in the amount
19 of two dollars] for each registered limited liability partnership
20 or foreign registered limited liability partnership affected
21 thereby, to the secretary of state. Upon the filing of such
22 certificate, the secretary of state shall furnish to the
23 registered agent a certified copy of the same under the secretary
24 of state's hand and seal of office. Filing a certificate under
25 this section shall be deemed to be an amendment of the
26 application, renewal application or notice filed pursuant to
27 subsection 19 of section 358.440, as the case may be, of each
28 registered limited liability partnership or foreign registered

1 limited liability partnership affected thereby, and each such
2 registered limited liability partnership or foreign registered
3 limited liability partnership shall not be required to take any
4 further action with respect thereto to amend its application,
5 renewal application or notice filed, as the case may be, pursuant
6 to section 358.440. Any registered agent filing a certificate
7 under this section shall promptly, upon such filing, deliver a
8 copy of any such certificate to each registered limited liability
9 partnership or foreign registered limited liability partnership
10 affected thereby.

11 3. The registered agent of one or more registered limited
12 liability partnerships or foreign registered limited liability
13 partnerships may resign and appoint a successor registered agent
14 by paying a fee in the amount of [~~fifty~~] five dollars[, and a
15 further fee in the amount of two dollars] for each registered
16 limited liability partnership or foreign registered limited
17 liability partnership affected thereby, to the secretary of state
18 and filing a certificate with the secretary of state, stating
19 that it resigns and the name and address of the successor
20 registered agent. There shall be attached to such certificate a
21 statement executed by each affected registered limited liability
22 partnership or foreign registered limited liability partnership
23 ratifying and approving such change of registered agent. Upon
24 such filing, the successor registered agent shall become the
25 registered agent of such registered limited liability
26 partnerships or foreign registered limited liability partnerships
27 as have ratified and approved such substitution and the successor
28 registered agent's address, as stated in such certificate, shall

1 become the address of each such registered limited liability
2 partnership's or foreign registered limited liability
3 partnership's registered office in the state of Missouri. The
4 secretary of state shall furnish to the successor registered
5 agent a certified copy of the certificate of resignation. Filing
6 of such certificate of resignation shall be deemed to be an
7 amendment of the application, renewal application or notice filed
8 pursuant to subsection 19 of section 358.440, as the case may be,
9 of each registered limited liability partnership or foreign
10 registered limited liability partnership affected thereby, and
11 each such registered limited liability partnership or foreign
12 registered limited liability partnership shall not be required to
13 take any further action with respect thereto, to amend its
14 application, renewal application or notice filed pursuant to
15 subsection 19 of section 358.440, as the case may be, pursuant to
16 section 358.440.

17 4. The registered agent of a registered limited liability
18 partnership or foreign registered limited liability partnership
19 may resign without appointing a successor registered agent by
20 paying a fee in the amount of [ten] five dollars to the secretary
21 of state and filing a certificate with the secretary of state
22 stating that it resigns as registered agent for the registered
23 limited liability partnership or foreign registered limited
24 liability partnership identified in the certificate, but such
25 resignation shall not become effective until one hundred twenty
26 days after the certificate is filed. There shall be attached to
27 such certificate an affidavit of such registered agent, if an
28 individual, or the president, a vice president or the secretary

1 thereof if a corporation, that at least thirty days prior to and
2 on or about the date of the filing of the certificate, notices
3 were sent by certified or registered mail to the registered
4 limited liability partnership or foreign registered limited
5 liability partnership for which such registered agent is
6 resigning as registered agent, at the principal office thereof
7 within or outside the state of Missouri, if known to such
8 registered agent or, if not, to the last known address of the
9 attorney or other individual at whose request such registered
10 agent was appointed for such registered limited liability
11 partnership or foreign registered limited liability partnership,
12 of the resignation of such registered agent. After receipt of
13 the notice of the resignation of its registered agent, the
14 registered limited liability partnership or foreign registered
15 limited liability partnership for which such registered agent was
16 acting shall obtain and designate a new registered agent, to take
17 the place of the registered agent so resigning. If such
18 registered limited liability partnership or foreign registered
19 limited liability partnership fails to obtain and designate a new
20 registered agent prior to the expiration of the period of one
21 hundred twenty days after the filing by the registered agent of
22 the certificate of resignation, the application, renewal
23 application or notice filed pursuant to subsection 19 of section
24 358.440 of such registered limited liability partnership or
25 foreign registered limited liability partnership shall be deemed
26 to be cancelled.

27 620.3210. 1. This section shall be known and may be cited
28 as the "Capitol Complex Tax Credit Act".

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

2 (1) "Board", the Missouri development finance board, a body
3 corporate and politic created under sections 100.250 to 100.297
4 and 100.700 to 100.850;

5 (2) "Capitol complex", the following buildings located in
6 Jefferson City, Missouri:

7 (a) State capitol building, 201 West Capitol Avenue;

8 (b) Supreme court building, 207 West High Street;

9 (c) Old Federal Courthouse, 131 West High Street;

10 (d) Highway building, 105 Capitol Avenue;

11 (e) Governor's mansion, 100 Madison Street;

12 (3) "Certificate", a tax credit certificate issued under
13 this section;

14 (4) "Department", the Missouri department of economic
15 development;

16 (5) "Eligible artifact", any items of personal property
17 specifically for display in a building in the capitol complex or
18 former fixtures which were previously owned by the state and used
19 within the capitol complex, but which had been removed. The
20 board of public buildings shall, in their sole discretion, make
21 all determinations as to which items are eligible artifacts and
22 may employ such experts as may be useful to them in making such a
23 determination;

24 (6) "Eligible artifact donation", a donation of an eligible
25 artifact to the board of public buildings. The value of such
26 donation shall be set by the board of public buildings who may
27 employ such experts as may be useful to them in making such a
28 determination. The board of public buildings shall, in their

1 sole discretion, determine if an artifact is to be accepted;

2 (7) "Eligible monetary donation", donations received from a
3 qualified donor to the capitol complex fund, created in this
4 section, or to an organization exempt from taxation under
5 501(c)(3) of the Internal Revenue Service Code of 1986, as
6 amended, whose mission and purpose is to restore, renovate,
7 improve, and maintain one or more buildings in the capitol
8 complex, that are to be used solely for projects to restore,
9 renovate, improve, and maintain buildings and their furnishings
10 in the capitol complex and the administration thereof. Eligible
11 donations may include:

12 (a) Cash, including checks, money orders, credit card
13 payments, or similar cash equivalents valued at the face value of
14 the currency. Currency of other nations shall be valued based on
15 the exchange rate on the date of the gift. The date of the
16 donation shall be the date that cash or check is received by the
17 applicant or the date posted to the donor's account in the case
18 of credit or debit cards;

19 (b) Stocks from a publicly traded company;

20 (c) Bonds which are publicly traded;

21 (8) "Eligible recipient", the capitol complex fund, created
22 in this section, or an organization exempt from taxation under
23 501(c)(3) of the Internal Revenue Service Code of 1986, as
24 amended, whose mission and purpose is to restore, renovate,
25 improve, and maintain one or more buildings in the capitol
26 complex;

27 (9) "Qualified donor", any of the following individuals or
28 entities who make an eligible monetary donation or eligible

1 artifact donation to the capitol complex fund or other eligible
2 recipient:

3 (a) A person, firm, partner in a firm, corporation, or a
4 shareholder in an S corporation doing business in the state of
5 Missouri and subject to the state income tax imposed in chapter
6 143;

7 (b) A corporation subject to the annual corporation
8 franchise tax imposed in chapter 147;

9 (c) An insurance company paying an annual tax on its gross
10 premium receipts in this state;

11 (d) Any other financial institution paying taxes to the
12 state of Missouri or any political subdivision of this state
13 under chapter 148;

14 (e) An individual subject to the state income tax imposed
15 in chapter 143;

16 (f) Any charitable organization, including any foundation
17 or not-for-profit corporation, which is exempt from federal
18 income tax and whose Missouri unrelated business taxable income,
19 if any, would be subject to the state income tax imposed under
20 chapter 143.

21 3. There is hereby created a fund to be known as the
22 "Capitol Complex Fund", separate and distinct from all other
23 board funds, which is hereby authorized to receive any eligible
24 monetary donation as provided in this section. The capitol
25 complex fund shall be segregated into two accounts: a
26 rehabilitation and renovation account and a maintenance account.
27 Ninety percent of the revenues received from eligible donations
28 pursuant to the provisions of this section shall be deposited in

1 the rehabilitation and renovation account and seven and one-half
2 percent of such revenues shall be deposited in the maintenance
3 account. The assets of these accounts, together with any
4 interest which may accrue thereon, shall be used by the board
5 solely for the purposes of restoration and maintenance of the
6 building of the capitol complex as defined in this section, and
7 for no other purpose. The remaining two and one-half percent of
8 the revenues deposited into the fund may be used for the purposes
9 of soliciting donations to the fund, advertising and promoting
10 the fund, and administrative costs of administering the fund.
11 Any amounts not used for those purposes shall be deposited back
12 into the rehabilitation and renovation account and the
13 maintenance account divided in the manner set forth in this
14 section. The board may, as an administrative cost, use the funds
15 to hire fund raising professionals and such other experts or
16 advisors as may be necessary to carry out the board's duties
17 under this section. The choice of projects for which the money
18 is to be used, as well as the determination of the methods of
19 carrying out the project and the procurement of goods and
20 services thereon shall be made by the commissioner of
21 administration. No moneys shall be released from the fund for
22 any expense without the approval of the commissioner of
23 administration, who may delegate that authority as deemed
24 appropriate. All contracts for rehabilitation, renovation, or
25 maintenance work shall be the responsibility of the commissioner
26 of administration. A memorandum of understanding may be executed
27 between the commissioner of administration and the board
28 determining the processes for obligation, reservation, and

1 payment of eligible costs from the fund. The commissioner of
2 administration shall not obligate costs in excess of the fund
3 balance. The board shall not be responsible for any costs
4 obligated in excess of available funds and shall be held harmless
5 in any contracts related to rehabilitation, renovation, and
6 maintenance of capitol complex buildings. No other board funds
7 shall be used to pay obligations made by the commissioner of
8 administration related to activities under this section.

9 4. For all taxable years beginning on or after January 1,
10 2020, any qualified donor shall be allowed a credit against the
11 taxes otherwise due under chapters 143 and 148, except for
12 sections 143.191 to 143.265, in an amount of fifty percent of the
13 eligible monetary donation. The amount of the tax credit claimed
14 may exceed the amount of the donor's state income tax liability
15 in the tax year for which the credit is claimed. Any amount of
16 credit that exceeds the qualified donor's state income tax
17 liability may be refundable or may be carried forward to any of
18 the taxpayer's four subsequent taxable years.

19 5. For all taxable years beginning on or after January 1,
20 2020, any qualified donor shall be allowed a credit against the
21 taxes otherwise due under chapters 143 and 148, except for
22 sections 143.191 to 143.265, in an amount of thirty percent of
23 the eligible artifact donation. The amount of the tax credit
24 claimed may not exceed the amount of the qualified donor's state
25 income tax liability in the tax year for which the credit is
26 claimed. Any amount of credit that exceeds the qualified donor's
27 state income tax liability shall not be refundable but may be
28 carried forward to any other taxpayer's four subsequent taxable

1 years.

2 6. To claim a credit for an eligible monetary donation as
3 set forth in subsection 4 of this section, a qualified donor
4 shall make an eligible monetary donation to the board as
5 custodian of the capitol complex fund or other eligible
6 recipient. Upon receipt of such donation, the board or other
7 eligible recipient shall issue to the qualified donor a statement
8 evidencing receipt of such donation, including the value of such
9 donation, with a copy to the department. Upon receipt of the
10 statement from the eligible recipient, the department shall issue
11 a tax credit certificate equal to fifty percent of the amount of
12 the donation, to the qualified donor, as indicated in the
13 statement from the eligible recipient.

14 7. To claim a credit for an eligible artifact donation as
15 set forth in subsection 5 of this section, a qualified donor
16 shall donate an eligible artifact to the board of public
17 buildings. If the board of public buildings determines that
18 artifact is an eligible artifact, and has determined to accept
19 the artifact, it shall issue a statement of donation to the
20 eligible donor specifying the value placed on the artifact by the
21 board of public buildings, with a copy to the department. Upon
22 receiving a statement from the board of public buildings, the
23 department shall issue a tax credit certificate equal to thirty
24 percent of the amount of the donation, to the qualified donor as
25 indicated in the statement from the board of public buildings.

26 8. The department shall not authorize more than ten million
27 dollars in tax credits provided under this section in any
28 calendar year. Donations shall be processed for tax credits on a

1 first come, first serve basis. Donations received in excess of
2 the tax credit cap shall be placed in line for tax credits issued
3 the following year or shall be given the opportunity to complete
4 their donation without the expectation of a tax credit, or shall
5 request to have their donation returned.

6 9. Tax credits issued under the provisions of this section
7 shall not be subject to the payment of any fee required under the
8 provisions of section 620.1900.

9 10. Tax credits issued under this section may be assigned,
10 transferred, sold, or otherwise conveyed, and the new owner of
11 the tax credit shall have the same rights in the credit as the
12 taxpayer. Whenever a certificate is assigned, transferred, sold,
13 or otherwise conveyed, a notarized endorsement shall be filed
14 with the department specifying the name and address of the new
15 owner of the tax credit and the value of the credit.

16 11. The department may promulgate rules to implement the
17 provisions of this section. Any rule or portion of a rule, as
18 that term is defined in section 536.010, that is created under
19 the authority delegated in this section shall become effective
20 only if it complies with and is subject to all of the provisions
21 of chapter 536 and, if applicable, section 536.028. This section
22 and chapter 536 are nonseverable and if any of the powers vested
23 with the general assembly pursuant to chapter 536 to review, to
24 delay the effective date, or to disapprove and annul a rule are
25 subsequently held unconstitutional, then the grant of rulemaking
26 authority and any rule proposed or adopted after August 28, 2020,
27 shall be invalid and void.

28 12. Pursuant to section 23.253 of the Missouri sunset act:

1 (1) The provisions of the new program authorized under this
2 section shall sunset automatically six years after August 28,
3 2020, unless reauthorized by an act of the general assembly; and

4 (2) If such program is reauthorized, the program authorized
5 under this section shall sunset automatically twelve years after
6 August 28, 2020; and

7 (3) This section shall terminate on September first of the
8 calendar year immediately following the calendar year in which
9 the program authorized under this section is sunset.