

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1854

AN ACT

To repeal sections 29.230, 36.155, 50.166, 50.327, 54.140, 59.021, 59.100, 64.805, 67.730, 67.1360, 67.1545, 94.838, 94.900, 94.902, 105.145, 115.127, 115.621, 115.646, 137.180, 138.434, 144.757, 205.202, 238.207, 238.235, 238.237, 321.015, 321.190, 321.300, 321.552, 321.603, 506.384, 610.021, 620.2005, and 620.2010, RSMo, and section 49.266 as enacted by senate bill no. 672, ninety-seventh general assembly, second regular session, and section 49.266 as enacted by house bill no. 28, ninety-seventh general assembly, first regular session, and to enact in lieu thereof fifty-one new sections relating to political subdivisions, with penalty provisions and an emergency clause for certain sections.

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

1           Section A. Sections 29.230, 36.155, 49.266, 50.166, 50.327,  
2 54.140, 59.021, 59.100, 64.805, 67.730, 67.1360, 67.1545, 94.838,  
3 94.900, 94.902, 105.145, 115.127, 115.621, 115.646, 137.180,  
4 138.434, 144.757, 205.202, 238.207, 238.235, 238.237, 321.015,  
5 321.190, 321.300, 321.552, 321.603, 506.384, 610.021, 620.2005,  
6 and 620.2010, RSMo, and section 49.266 as enacted by senate bill  
7 no. 672, ninety-seventh general assembly, second regular session,  
8 and section 49.266 as enacted by house bill no. 28, ninety-

1 seventh general assembly, first regular session, are repealed and  
2 fifty-one new sections enacted in lieu thereof, to be known as  
3 sections 29.230, 36.155, 37.1090, 37.1091, 37.1092, 37.1093,  
4 37.1094, 37.1095, 37.1096, 37.1097, 37.1098, 49.266, 50.166,  
5 50.327, 54.140, 59.021, 59.100, 64.207, 64.805, 67.730, 67.1011,  
6 67.1360, 67.1545, 67.1790, 79.235, 94.838, 94.842, 94.900,  
7 94.902, 94.1014, 105.145, 115.127, 115.621, 115.646, 137.180,  
8 138.434, 143.425, 144.757, 205.202, 238.207, 238.235, 238.237,  
9 321.015, 321.190, 321.300, 321.552, 321.603, 506.384, 610.021,  
10 620.2005, and 620.2010, to read as follows:

11       29.230. 1. In every county which does not elect a county  
12 auditor, the state auditor shall audit, without cost to the  
13 county, at least once during the term for which any county  
14 officer is chosen, the accounts of the various county officers  
15 supported in whole or in part by public moneys.

16       2. The state auditor shall audit any political subdivision  
17 of the state, including counties having a county auditor, if  
18 requested to do so by a petition submitted by a person who  
19 resides or owns real property within the boundaries or area of  
20 service of the political subdivision and such petition is  
21 submitted to the state auditor within one year from requesting  
22 the petition from the state auditor and is signed by the  
23 requisite percent of the qualified voters of the political  
24 subdivision. The requisite percent of qualified voters to cause  
25 such an audit to be conducted shall be determined as follows:

26       (1) If the number of qualified voters of the political  
27 subdivision determined on the basis of the votes cast in the last  
28 gubernatorial election held prior to the filing of the petition

1 is less than one thousand, twenty-five percent of the qualified  
2 voters of the political subdivision determined on the basis of  
3 the registered voters eligible to vote at the last gubernatorial  
4 election held prior to the filing of the petition;

5 (2) If the number of qualified voters of the political  
6 subdivision determined on the basis of the votes cast in the last  
7 gubernatorial election held prior to the filing of the petition  
8 is one thousand or more but less than five thousand, fifteen  
9 percent of the qualified voters of the political subdivision  
10 determined on the basis of the votes cast in the last  
11 gubernatorial election held prior to the filing of the petition,  
12 provided that the number of qualified voters signing such  
13 petition is not less than two hundred;

14 (3) If the number of qualified voters of the political  
15 subdivision determined on the basis of the votes cast in the last  
16 gubernatorial election held prior to the filing of the petition  
17 is five thousand or more but less than fifty thousand, ten  
18 percent of the qualified voters of the political subdivision  
19 determined on the basis of the votes cast in the last  
20 gubernatorial election held prior to the filing of the petition,  
21 provided that the number of qualified voters signing such  
22 petition is not less than seven hundred fifty;

23 (4) If the number of qualified voters of the political  
24 subdivision determined on the basis of the votes cast in the last  
25 gubernatorial election held prior to the filing of the petition  
26 is fifty thousand or more, five percent of the qualified voters  
27 of the political subdivision determined on the basis of the votes  
28 cast in the last gubernatorial election held prior to the filing

1 of the petition, provided that the number of qualified voters  
2 signing such petition is not less than five thousand.

3 3. The political subdivision shall pay the actual cost of  
4 audit. The petition that requests an audit of a political  
5 subdivision shall state on its face the estimated cost of the  
6 audit and that it will be paid by the political subdivision being  
7 audited. The estimated cost of the audit shall be provided by  
8 the state auditor within sixty days of such request. The costs  
9 of the audit may be billed and paid on an interim basis with  
10 individual billing periods to be set at the state auditor's  
11 discretion. Moneys held by the state on behalf of a political  
12 subdivision may be used to offset unpaid billings for audit costs  
13 of the political subdivision. All moneys received by the state  
14 in payment of the costs of petition audits shall be deposited in  
15 the state treasury and credited to the "Petition Audit Revolving  
16 Trust Fund" which is hereby created with the state treasurer as  
17 custodian. The general assembly may appropriate additional  
18 moneys to the fund as it deems necessary. The state auditor  
19 shall administer the fund and approve all disbursements, upon  
20 appropriation, from the fund to apply to the costs of performing  
21 petition audits. The provisions of section 33.080 to the  
22 contrary notwithstanding, money in the fund shall not be  
23 transferred and placed to the credit of general revenue until the  
24 amount in the fund at the end of any biennium exceeds one million  
25 dollars. The amount in the fund which shall lapse is the amount  
26 which exceeds one million dollars. No political subdivision  
27 shall be audited by petition more than once in any three calendar  
28 or fiscal years.

1           4. Any person who allegedly signed or has signed the  
2 original petition may submit a sworn statement to the state  
3 auditor that the person did not sign such petition or that the  
4 person wishes to rescind such signature. Such statement shall be  
5 required to be made within ten days from submission of the  
6 petition to the state auditor. If such statement is timely  
7 filed, such signature shall be withdrawn and shall not count in  
8 the determination of the number of qualified voters necessary to  
9 compel an audit under subsection 2 of this section.

10           5. (1) The provisions of section 29.185 to the contrary  
11 notwithstanding, in the course of conducting any audit in any  
12 county of the third classification pursuant to subsection 1 of  
13 this section, the state auditor shall not conduct a performance  
14 audit if:

15           (a) The county commission has elected not to be subject to  
16 a performance audit through the passage of a resolution; and

17           (b) The county has undergone an audit examination by a  
18 certified public accountant licensed pursuant to chapter 326 in  
19 accordance with generally accepted auditing standards at least  
20 once in the preceding two years.

21           (2) Any resolution adopted pursuant to subdivision (1) of  
22 this subsection shall be transmitted to the state auditor within  
23 sixty days of its passage.

24           (3) The county commission shall transmit to the state  
25 auditor a copy of any audit report conducted by a certified  
26 public accountant licensed pursuant to chapter 326 not later than  
27 October thirty-first following the close of the fiscal period  
28 covered by the audit. In the event the report is not transmitted

1 to the state auditor by such date, absent good cause shown, the  
2 state auditor may conduct a performance audit.

3 36.155. 1. An employee may take part in the activities of  
4 political parties and political campaigns.

5 2. An employee may not:

6 (1) Use the employee's official authority or influence for  
7 the purpose of interfering with the results of an election;

8 (2) Knowingly solicit, accept or receive a political  
9 contribution from any person who is a subordinate employee of the  
10 employee;

11 (3) Run for the nomination, or as a candidate for election,  
12 to a partisan political office; or

13 (4) Knowingly solicit or discourage the participation in  
14 any political activity of any person who has an application for  
15 any compensation, grant, contract, ruling, license, permit or  
16 certificate pending before the employing department of such  
17 employee or is the subject of, or a participant in, an ongoing  
18 audit, investigation or enforcement action being carried out by  
19 the employing department of such employee.

20 3. An employee retains the right to vote as the employee  
21 chooses and to express the employee's opinion on political  
22 subjects and candidates.

23 4. Notwithstanding the provisions of subsection 2 of this  
24 section to the contrary, any employee that is not subject to the  
25 provisions of subsection 1 of section 36.030 or section 36.031  
26 may run for the nomination, or as a candidate for election, to a  
27 partisan political office.

28 37.1090. As used in sections 37.1090 to 37.1098, the

1 following terms mean:

2 (1) "Expenditure", any monetary payment from a municipality  
3 or county to any vendor including, but not limited to, a payment,  
4 distribution, loan, advance, reimbursement, deposit, or gift;

5 (2) "Municipality", a city, town, or village that is  
6 incorporated in accordance with the laws of this state;

7 (3) "State entity", the general assembly; the supreme court  
8 of Missouri; the office of an elected state official; or an  
9 agency, board, commission, department, institution,  
10 instrumentality, office, or other governmental entity of this  
11 state, excluding municipalities, counties, institutions of higher  
12 education, and any public employee retirement system;

13 (4) "Vendor", any person, partnership, corporation,  
14 association, organization, state entity, or other party that:

15 (a) Sells, leases, or otherwise provides equipment,  
16 materials, goods, supplies, or services to a municipality or  
17 county; or

18 (b) Receives reimbursement from a municipality or county  
19 for any expense.

20 37.1091. The "Missouri Local Government Expenditure  
21 Database" is hereby created and shall be maintained on the  
22 Missouri accountability portal, established under section 37.850,  
23 by the office of administration. The database shall be available  
24 on the office of administration website and shall include  
25 information about expenditures made during each fiscal year that  
26 begins after December 31, 2022. The database shall be publicly  
27 accessible without charge.

28 37.1092. For each expenditure, the Missouri local

1 government expenditure database shall include the following  
2 information:

3 (1) The amount of the expenditure;

4 (2) The date the expenditure was paid;

5 (3) The vendor to whom the expenditure was paid, unless the  
6 disclosure of the vendor's name would violate a confidentiality  
7 requirement, in which case the vendor may be listed as  
8 confidential;

9 (4) The purpose of the expenditure; and

10 (5) The municipality or county that made the expenditure or  
11 requested the expenditure be made.

12 37.1093. The Missouri local government expenditure database  
13 shall provide:

14 (1) A database of all expenditures; and

15 (2) The ability to download information.

16 37.1094. 1. A municipality or county may choose to  
17 voluntarily participate in the Missouri local government  
18 expenditure database, or, if a requisite number of residents of a  
19 municipality or county request the municipality or county to  
20 participate, such jurisdiction shall participate in the Missouri  
21 local government expenditure database. The requisite number of  
22 residents requesting participation shall be five percent of the  
23 registered voters of such jurisdiction voting in the last general  
24 municipal election, as described under section 115.121.

25 Residents may request participation by submitting a written  
26 letter by certified mail to the governing body of the  
27 municipality or county and the office of administration.

28 Multiple residents may sign one letter, but the number of



1 requests from residents shall include all requests from all  
2 letters received. Upon receiving such a letter, a municipality  
3 or county shall acknowledge receipt thereof to the resident and  
4 the office of administration within thirty days. After receiving  
5 the requisite number of requests, a municipality or county shall  
6 begin participating in the database but shall not be required to  
7 report expenditures incurred before one complete six-month  
8 reporting period described under subsection 2 of this section has  
9 elapsed.

10 2. Each municipality or county participating in the  
11 database shall provide electronically transmitted information to  
12 the office of administration, in a format the office requires,  
13 for inclusion in the Missouri local government expenditure  
14 database regarding each of the municipality's or county's  
15 expenditures biannually. Information regarding the first half of  
16 the calendar year shall be submitted before July thirty-first of  
17 such year. Information regarding the second half of the calendar  
18 year shall be submitted before January thirty-first of the year  
19 immediately following such year.

20 3. Notwithstanding subsection 1 of this section, no  
21 submission shall be required for any expenditures incurred before  
22 January 1, 2023.

23 4. The office of administration shall provide each  
24 municipality and county participating in the database with a  
25 template in the format described under section 37.1092 for the  
26 purpose of uploading the data. The office of administration  
27 shall have the authority to grant the municipality or county  
28 access for the purpose of uploading data.

1           5. Upon appropriation, the office of administration shall  
2 provide financial reimbursement to any participating municipality  
3 or county for actual expenditures incurred for participating in  
4 the database.

5           37.1095. No later than one year after the Missouri local  
6 government expenditure database is implemented, the office of  
7 administration shall provide, on the office of administration  
8 website, an opportunity for public comment on the utility of the  
9 database.

10          37.1096. The Missouri local government expenditure database  
11 shall not include any confidential information or any information  
12 that is not a public record under the laws of this state.  
13 However, the state shall not be liable for the disclosure of a  
14 record in the Missouri local government expenditure database that  
15 is confidential information or is not a public record under the  
16 laws of this state.

17          37.1097. Each municipality or county that has a website  
18 shall display on its website a prominent internet link to the  
19 Missouri local government expenditure database.

20          37.1098. The office of administration may adopt rules to  
21 implement the provisions of sections 37.1090 to 37.1098. Any  
22 rule or portion of a rule, as that term is defined in section  
23 536.010, that is created under the authority delegated in this  
24 section shall become effective only if it complies with and is  
25 subject to all of the provisions of chapter 536 and, if  
26 applicable, section 536.028. This section and chapter 536 are  
27 nonseverable, and if any of the powers vested with the general  
28 assembly pursuant to chapter 536 to review, to delay the

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

5 [49.266. 1. The county commission in all  
6 counties of the first, second or fourth classification  
7 may by order or ordinance promulgate reasonable  
8 regulations concerning the use of county property, the  
9 hours, conditions, methods and manner of such use and  
10 the regulation of pedestrian and vehicular traffic and  
11 parking thereon.

12 2. Violation of any regulation so adopted under  
13 subsection 1 of this section is an infraction.

14 3. Upon a determination by the state fire marshal  
15 that a burn ban order is appropriate for a county  
16 because:

17 (1) An actual or impending occurrence of a  
18 natural disaster of major proportions within the county  
19 jeopardizes the safety and welfare of the inhabitants  
20 of such county; and

21 (2) The U.S. Drought Monitor has designated the  
22 county as an area of severe, extreme, or exceptional  
23 drought, the county commission may adopt an order or  
24 ordinance issuing a burn ban, which may carry a penalty  
25 of up to a class A misdemeanor. State agencies  
26 responsible for fire management or suppression  
27 activities and persons conducting agricultural burning  
28 using best management practices shall not be subject to  
29 the provisions of this subsection. The ability of an  
30 individual, organization, or corporation to sell  
31 fireworks shall not be affected by the issuance of a  
32 burn ban. The county burn ban may prohibit the  
33 explosion or ignition of any missile or skyrocket as  
34 the terms "missile" and "skyrocket" are defined by the  
35 2012 edition of the American Fireworks Standards  
36 Laboratory, but shall not ban the explosion or ignition  
37 of any other consumer fireworks as the term "consumer  
38 fireworks" is defined under section 320.106.

39 4. The regulations so adopted shall be codified,  
40 printed and made available for public use and adequate  
41 signs concerning smoking, traffic and parking  
42 regulations shall be posted.]

43 49.266. 1. The county commission in all [noncharter]  
44 counties of the first, second, third, or fourth classification  
45 may by order or ordinance promulgate reasonable regulations

1 concerning the use of county property, the hours, conditions,  
2 methods and manner of such use and the regulation of pedestrian  
3 and vehicular traffic and parking thereon.

4 2. Violation of any regulation so adopted under subsection  
5 1 of this section is an infraction.

6 3. Upon a determination by the state fire marshal that a  
7 burn ban order is appropriate for a county because:

8 (1) An actual or impending occurrence of a natural disaster  
9 of major proportions within the county jeopardizes the safety and  
10 welfare of the inhabitants of such county; and

11 (2) The U.S. Drought Monitor has designated the county as  
12 an area of severe, extreme, or exceptional drought, the county  
13 commission may adopt an order or ordinance issuing a burn ban,  
14 which may carry a penalty of up to a class A misdemeanor. State  
15 agencies responsible for fire management or suppression  
16 activities and persons conducting agricultural burning using best  
17 management practices shall not be subject to the provisions of  
18 this subsection. The ability of an individual, organization, or  
19 corporation to sell fireworks shall not be affected by the  
20 issuance of a burn ban. The county burn ban may prohibit the  
21 explosion or ignition of any missile or skyrocket as the terms  
22 "missile" and "skyrocket" are defined by the 2012 edition of the  
23 American Fireworks Standards Laboratory, but shall not ban the  
24 explosion or ignition of any other consumer fireworks as the term  
25 "consumer fireworks" is defined under section 320.106.

26 4. The regulations so adopted shall be codified, printed  
27 and made available for public use and adequate signs concerning  
28 smoking, traffic and parking regulations shall be posted.

1           50.166. 1. In all cases of claims allowed against the  
2 county, and in all cases of grants, salaries, pay and expenses  
3 allowed by law, the county clerk may fill in on a form of warrant  
4 the amount due as approved by the county commission and other  
5 necessary information. The form of the warrant thus filled in by  
6 the county clerk may be transmitted to the county treasurer. The  
7 warrant may be in such form that a single instrument may serve as  
8 the warrant and the county treasurer's draft or check, and may be  
9 so designed that it is a nonnegotiable warrant when signed by the  
10 county clerk and becomes a negotiable check or draft after it has  
11 been signed by the county treasurer.

12           2. Upon request, the county treasurer shall have access to  
13 any financially relevant document in the possession of any county  
14 official for the purposes of processing a warrant, unless such  
15 warrant is received in the absence of a check then the county  
16 treasurer shall have access to the information necessary to  
17 process the warrant.

18           3. No official of any county shall refuse a request from  
19 the county treasurer for access to or a copy of any document in  
20 the possession of a county official that is financially relevant  
21 to his or her duties under section 50.330.

22           4. No county treasurer shall refuse to release funds for  
23 the payment of any properly approved expenditure.

24           50.327. 1. Notwithstanding any other provisions of law to  
25 the contrary, the salary schedules contained in sections 49.082,  
26 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261,  
27 54.320, 55.091, 56.265, 57.317, 58.095, and 473.742 shall be set  
28 as a base schedule for those county officials. Except when it is

1 necessary to increase newly elected or reelected county  
2 officials' salaries, in accordance with Section 13, Article VII,  
3 Constitution of Missouri, to comply with the requirements of this  
4 section, the salary commission in all counties except charter  
5 counties in this state shall be responsible for the computation  
6 of salaries of all county officials; provided, however, that any  
7 percentage salary adjustments in a county shall be equal for all  
8 such officials in that county.

9         2. Upon majority approval of the salary commission, the  
10 annual compensation of part-time prosecutors contained in section  
11 56.265 and the county offices contained in sections 49.082,  
12 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261,  
13 54.320, 55.091, 58.095, and 473.742 may be increased by up to two  
14 thousand dollars greater than the compensation provided by the  
15 salary schedules; provided, however, that any vote to increase  
16 compensation be effective for all county offices in that county.

17         3. Upon majority approval of the salary commission, the  
18 annual compensation of a county sheriff as provided in section  
19 57.317 may be increased by up to six thousand dollars greater  
20 than the compensation provided by the salary schedule of such  
21 section.

22         4. The salary commission of any county of the third  
23 classification may amend the base schedules for the computation  
24 of salaries for county officials referenced in subsection 1 of  
25 this section to include assessed valuation factors in excess of  
26 three hundred million dollars; provided that the percentage of  
27 any adjustments in assessed valuation factors shall be equal for  
28 all such officials in that county.

1           5. Upon the majority approval of the salary commission, the  
2 annual compensation of a county coroner of any county of the  
3 second classification as provided in section 58.095 may be  
4 increased up to fourteen thousand dollars greater than the  
5 compensation provided by the salary schedule of such section.

6           54.140. It shall be the duty of the county treasurer to  
7 separate and divide the revenues of such county in his or her  
8 hands and as they come into his or her hands in compliance with  
9 the provision of law; and it shall be ~~[his]~~ the treasurer's duty  
10 to pay out the revenues thus subdivided, on warrants issued by  
11 order of the commission, on the respective funds so set apart and  
12 subdivided, and not otherwise; and for this purpose the treasurer  
13 shall keep a separate account with the county commission of each  
14 fund which several funds shall be known and designated as  
15 provided by law; and no warrant shall be paid out of any fund  
16 other than that upon which it has been drawn by order of the  
17 commission as aforesaid. Any county treasurer or other county  
18 officer, who shall fail or refuse to perform the duties required  
19 of him or ~~[them]~~ her under the provisions of this section and  
20 chapters 136 to 154, and in the express manner provided and  
21 directed, shall be guilty of a misdemeanor, and, upon conviction  
22 thereof, shall be punished by a fine of not less than one hundred  
23 dollars, and not more than five hundred dollars[, and in addition  
24 to such punishment, his office shall become vacant].

25           59.021. A candidate for county recorder where the offices  
26 of the clerk of the court and recorder of deeds are separate,  
27 except in any city not within a county or any county having a  
28 charter form of government, shall be at least twenty-one years of

1 age, a registered voter, and a resident of the state of Missouri  
2 as well as the county in which he or she is a candidate for at  
3 least one year prior to the date of the general election. Upon  
4 election to office, the person shall continue to reside in that  
5 county during his or her tenure in office. Each candidate for  
6 county recorder shall provide to the election authority a copy of  
7 an affidavit from a surety company authorized to do business in  
8 this state that indicates the candidate is able to satisfy the  
9 bond requirements under section 59.100.

10 59.100. Every recorder elected as provided in section  
11 59.020, before entering upon the duties of the office as  
12 recorder, shall enter into bond to the state, in a sum set by the  
13 county commission [of not less than one thousand dollars], with  
14 sufficient sureties, not less than two, to be approved by the  
15 commission, conditioned for the faithful performance of the  
16 duties enjoined on such person by law as recorder, and for the  
17 delivering up of the records, books, papers, writings, seals,  
18 furniture and apparatus belonging to the office, whole, safe and  
19 undefaced, to such officer's successor. For a recorder elected  
20 before January 1, 2021, the bond shall be no less than one  
21 thousand dollars. For a recorder elected after December 31,  
22 2020, the bond shall be no less than five thousand dollars.

23 64.207. 1. The county commission of any county of the  
24 first classification with more than one hundred fifty thousand  
25 but fewer than two hundred thousand inhabitants may adopt rules,  
26 regulations, or ordinances to ensure the habitability of rented  
27 residences.

28 2. The rules, regulations, or ordinances shall require each



1 rented residence provide:

2 (1) Structural protection from the elements;

3 (2) Access to water service, including hot water;

4 (3) Sewer service;

5 (4) Access to electrical service;

6 (5) Heat to the residence; and

7 (6) Basic security, which, at a minimum, shall include  
8 locking doors and windows.

9  
10 If a utility service is unavailable because a tenant fails to pay  
11 for service, the unavailability shall not be a violation of the  
12 rules, regulations, or ordinances.

13 3. If a county elects to enact rules, regulations, or  
14 ordinances under this section, at a minimum, they shall contain  
15 the following provisions:

16 (1) (a) The county commission shall create a process for  
17 selecting a designated officer to respond to written complaints  
18 of the condition of a rented residence that threatens the health  
19 or safety of tenants;

20 (b) Any written complaint under this section shall be  
21 submitted by a tenant who is a lawful tenant that has signed a  
22 lease agreement with the property owner or his or her agent, and  
23 which tenant is current on all rent due;

24 (2) The owner of record of any rental residence against  
25 which a written complaint has been submitted shall be served with  
26 adequate notice. The notice shall specify the condition alleged  
27 in the complaint and state a reasonable date that abatement of  
28 the condition shall commence. Notice shall be served by personal

1 service or certified mail, return receipt requested, or, if those  
2 methods are unsuccessful, by publication;

3 (3) The owner of record and any other person who has an  
4 interest in the rented residence shall be parties in a hearing  
5 under subdivision (4) of this subsection;

6 (4) If work to abate the condition does not commence by the  
7 date stated in the notice or if the work does not proceed  
8 continuously and without unnecessary delay, as determined by the  
9 designated officer, the complaint shall be given a hearing before  
10 the county commission. Parties shall be given at least ten days'  
11 notice of the hearing. Any party may be represented by counsel,  
12 and all parties shall have an opportunity to be heard. If the  
13 county commission finds that the rented residence has a dangerous  
14 condition that is detrimental to the health, safety, or welfare  
15 of the tenant, the county commission shall issue an order that  
16 the condition be abated. The order shall state specific facts,  
17 based on competent and substantiated evidence, that support its  
18 finding. If the county commission finds that the rented  
19 residence does not have a dangerous condition that is detrimental  
20 to the health, safety, or welfare of the tenant, the county  
21 commission shall not issue an order; and

22 (5) Any violation of the order issued by the county  
23 commission may be punished by a penalty, which shall not exceed a  
24 class C misdemeanor. Each day a violation continues shall be  
25 deemed a separate violation. Any penalty enacted in the rules,  
26 regulations, or ordinances shall not be the exclusive punishment  
27 for the condition. The designated officer may, in his or her own  
28 name or in the name of the county, seek and obtain any judicial

1 relief provided under equity or law including, but not limited  
2 to, civil fines authorized under section 49.272, declaratory  
3 relief, and injunctive relief. The designated officer may  
4 declare the continued occupancy of the rented residence unlawful  
5 while the condition or conditions remain unabated.

6 4. The county commission shall only have the authority to  
7 respond to written complaints submitted to the county commission  
8 and shall not have the authority to:

9 (1) Charge any fee for any action authorized under this  
10 section;

11 (2) Perform any inspection of rented residences unless in  
12 response to a written complaint; or

13 (3) Require licensing, registration, or certification of a  
14 rental unit on a regular schedule or before offering a residence  
15 for rent.

16 64.805. The county planning commission shall consist of the  
17 county highway engineer, and one resident of the county appointed  
18 by the county commission, from the unincorporated part of each  
19 township in the county, except that no such person shall be  
20 appointed from a township in which there is no unincorporated  
21 area. The township representatives are hereinafter referred to  
22 as appointed members. The term of each appointed member shall be  
23 four years or until a successor takes office, except that the  
24 terms shall be overlapping and that the respective terms of the  
25 members first appointed may be less than four years. The term of  
26 the county highway engineer shall be only for the duration of the  
27 engineer's tenure of official position. All members of the  
28 county planning commission shall serve as such without

1 compensation, except that an attendance fee as reimbursement for  
2 expenses may be paid to the appointed members of the county  
3 planning commission in an amount, as set by the county  
4 commission, not to exceed [twenty-five] thirty-five dollars per  
5 meeting. The planning commission shall elect its chairman, who  
6 shall serve for one year.

7 67.730. 1. Any county of the first [class] classification  
8 or any county having a charter form of government, and containing  
9 [the major] a portion of a city with a population of over three  
10 hundred fifty thousand may, upon the vote of a majority of the  
11 qualified voters of the county voting thereon, issue and sell its  
12 negotiable interest-bearing revenue bonds for the purpose of  
13 paying all or part of the cost of any capital improvements  
14 project or projects designated by the governing body of the  
15 county. The bonds shall be retired from the proceeds of a  
16 countywide sales tax on all retail sales made in such county  
17 which are subject to taxation under the provisions of sections  
18 144.010 to 144.525. The sales tax to retire the revenue bonds  
19 shall be approved as a part of the proposal to issue the bonds  
20 submitted to the qualified voters of the county and may be  
21 imposed in addition to or in lieu of all and any other sales tax  
22 authorized by law to be imposed by the county.

23 2. The proposal to issue negotiable interest-bearing  
24 revenue bonds for the purpose of capital improvement projects and  
25 the imposition of a sales tax to pay the principal and interest  
26 on such bonds may be submitted by the governing body of the  
27 county to the voters of the county at a county or state general,  
28 primary, or special election. The ballot of submission shall

1 contain, but need not be limited to, the following language:

2 Shall the county of \_\_\_\_\_ issue its negotiable  
3 interest-bearing revenue bonds in the total face amount  
4 of \$\_\_\_\_\_ payable in \_\_\_\_\_ years for the purpose of  
5 funding capital improvement projects in the county and  
6 impose a countywide sales tax at the rate of \_\_\_\_\_ to  
7 pay the principal and interest on such bonds?

8  YES  NO

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

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

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

28 (1) Submit the question of the imposition of the sales tax

1 to the voters on a general election day not earlier than the 2022  
2 general election; and

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

5 67.1011. 1. The governing body of any city of the third  
6 classification with more than four thousand but fewer than four  
7 thousand five hundred inhabitants and located in any county of  
8 the third classification with a township form of government and  
9 with more than sixteen thousand but fewer than eighteen thousand  
10 inhabitants may impose a tax as provided in this section.

11 2. The governing body of any city described under  
12 subsection 1 of this section may impose a tax on the charges for  
13 all sleeping rooms paid by the transient guests of hotels or  
14 motels situated in the city, which shall be no more than six  
15 percent per occupied room per night. The tax shall not become  
16 effective unless the governing body of the city submits to the  
17 voters of the city on a general election day not earlier than the  
18 2022 general election a question to authorize the governing body  
19 of the city to impose the tax. The tax shall be in addition to  
20 the charge for the sleeping room and shall be in addition to any  
21 and all other taxes. The tax shall be stated separately from all  
22 other charges and taxes.

23 3. The question for the tax shall be in substantially the  
24 following form:

25 Shall \_\_\_\_\_ (city name) impose a tax on the  
26 charges for all sleeping rooms paid by the transient  
27 guests of hotels and motels situated in \_\_\_\_\_  
28 (city name) at a rate of \_\_\_\_\_ percent?

1                     YES             NO

2  
3    If a majority of the votes cast on the question by the qualified  
4    voters voting thereon are in favor of the question, the tax shall  
5    become effective on the first day of the second calendar quarter  
6    following the calendar quarter in which the election was held.

7    If a majority of the votes cast on the question by the qualified  
8    voters voting thereon are opposed to the question, the tax shall  
9    not become effective unless and until the question is resubmitted  
10   under this section to the qualified voters and such question is  
11   approved by a majority of the qualified voters voting thereon.

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

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

19            67.1360. 1. The governing body of the following cities and  
20   counties may impose a tax as provided in this section:

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

23            (2) A county with a population of over nine thousand six  
24   hundred and less than twelve thousand which has a total assessed  
25   valuation of at least sixty-three million dollars, if the county  
26   submits the issue to the voters of such county prior to January  
27   1, 2003;

28            (3) A third class city which is the county seat of a county

1 of the third classification without a township form of government  
2 with a population of at least twenty-five thousand but not more  
3 than thirty thousand inhabitants;

4 (4) Any fourth class city having, according to the last  
5 federal decennial census, a population of more than one thousand  
6 eight hundred fifty inhabitants but less than one thousand nine  
7 hundred fifty inhabitants in a county of the first classification  
8 with a charter form of government and having a population of  
9 greater than six hundred thousand but less than nine hundred  
10 thousand inhabitants;

11 (5) Any city having a population of more than three  
12 thousand but less than eight thousand inhabitants in a county of  
13 the fourth classification having a population of greater than  
14 forty-eight thousand inhabitants;

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

18 (7) Any fourth class city having a population of more than  
19 two thousand five hundred but less than three thousand  
20 inhabitants in a county of the third classification having a  
21 population of more than twenty-five thousand but less than  
22 twenty-seven thousand inhabitants;

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

28 (9) Any county of the second classification without a



1 township form of government and a population of less than thirty  
2 thousand;

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

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

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

14 (13) Any city of the third class with a population of more  
15 than seven thousand two hundred but less than seven thousand five  
16 hundred within a county of the third classification with a  
17 population of more than twenty-one thousand but less than  
18 twenty-three thousand;

19 (14) Any fourth class city having a population of more than  
20 two thousand eight hundred but less than three thousand one  
21 hundred inhabitants in a county of the third classification with  
22 a township form of government having a population of more than  
23 eight thousand four hundred but less than nine thousand  
24 inhabitants;

25 (15) Any fourth class city with a population of more than  
26 four hundred seventy but less than five hundred twenty  
27 inhabitants located in a county of the third classification with  
28 a population of more than fifteen thousand nine hundred but less

1 than sixteen thousand inhabitants;

2 (16) Any third class city with a population of more than  
3 three thousand eight hundred but less than four thousand  
4 inhabitants located in a county of the third classification with  
5 a population of more than fifteen thousand nine hundred but less  
6 than sixteen thousand inhabitants;

7 (17) Any fourth class city with a population of more than  
8 four thousand three hundred but less than four thousand five  
9 hundred inhabitants located in a county of the third  
10 classification without a township form of government with a  
11 population greater than sixteen thousand but less than sixteen  
12 thousand two hundred inhabitants;

13 (18) Any fourth class city with a population of more than  
14 two thousand four hundred but less than two thousand six hundred  
15 inhabitants located in a county of the first classification  
16 without a charter form of government with a population of more  
17 than fifty-five thousand but less than sixty thousand  
18 inhabitants;

19 (19) Any fourth class city with a population of more than  
20 two thousand five hundred but less than two thousand six hundred  
21 inhabitants located in a county of the third classification with  
22 a population of more than nineteen thousand one hundred but less  
23 than nineteen thousand two hundred inhabitants;

24 (20) Any county of the third classification without a  
25 township form of government with a population greater than  
26 sixteen thousand but less than sixteen thousand two hundred  
27 inhabitants;

28 (21) Any county of the second classification with a

1 population of more than forty-four thousand but less than fifty  
2 thousand inhabitants;

3 (22) Any third class city with a population of more than  
4 nine thousand five hundred but less than nine thousand seven  
5 hundred inhabitants located in a county of the first  
6 classification without a charter form of government and with a  
7 population of more than one hundred ninety-eight thousand but  
8 less than one hundred ninety-eight thousand two hundred  
9 inhabitants;

10 (23) Any city of the fourth classification with more than  
11 five thousand two hundred but less than five thousand three  
12 hundred inhabitants located in a county of the third  
13 classification without a township form of government and with  
14 more than twenty-four thousand five hundred but less than  
15 twenty-four thousand six hundred inhabitants;

16 (24) Any third class city with a population of more than  
17 nineteen thousand nine hundred but less than twenty thousand in a  
18 county of the first classification without a charter form of  
19 government and with a population of more than one hundred  
20 ninety-eight thousand but less than one hundred ninety-eight  
21 thousand two hundred inhabitants;

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

28 (26) Any county of the third classification without a

1 township form of government and with more than fourteen thousand  
2 nine hundred but less than fifteen thousand inhabitants;

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

6 (28) Any city of the fourth classification with more than  
7 six thousand three hundred but fewer than six thousand five  
8 hundred inhabitants and located in more than one county through  
9 the creation of a tourism district which may include, in addition  
10 to the geographic area of such city, the area encompassed by the  
11 portion of the school district, located within a county of the  
12 first classification with more than ninety-three thousand eight  
13 hundred but fewer than ninety-three thousand nine hundred  
14 inhabitants, having an average daily attendance for school year  
15 2005-06 between one thousand eight hundred and one thousand nine  
16 hundred;

17 (29) Any city of the fourth classification with more than  
18 seven thousand seven hundred but less than seven thousand eight  
19 hundred inhabitants located in a county of the first  
20 classification with more than ninety-three thousand eight hundred  
21 but less than ninety-three thousand nine hundred inhabitants;

22 (30) Any city of the fourth classification with more than  
23 two thousand nine hundred but less than three thousand  
24 inhabitants located in a county of the first classification with  
25 more than seventy-three thousand seven hundred but less than  
26 seventy-three thousand eight hundred inhabitants;

27 (31) Any city of the third classification with more than  
28 nine thousand three hundred but less than nine thousand four

1 hundred inhabitants;

2 (32) Any city of the fourth classification with more than  
3 three thousand eight hundred but fewer than three thousand nine  
4 hundred inhabitants and located in any county of the first  
5 classification with more than thirty-nine thousand seven hundred  
6 but fewer than thirty-nine thousand eight hundred inhabitants;

7 (33) Any city of the fourth classification with more than  
8 one thousand eight hundred but fewer than one thousand nine  
9 hundred inhabitants and located in any county of the first  
10 classification with more than one hundred thirty-five thousand  
11 four hundred but fewer than one hundred thirty-five thousand five  
12 hundred inhabitants;

13 (34) Any county of the third classification without a  
14 township form of government and with more than twelve thousand  
15 one hundred but fewer than twelve thousand two hundred  
16 inhabitants;

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

22 (36) Any city of the fourth classification with more than  
23 five thousand but fewer than five thousand five hundred  
24 inhabitants and located in any county with a charter form of  
25 government and with more than two hundred thousand but fewer than  
26 three hundred fifty thousand inhabitants; [or]

27 (37) Any city with more than four thousand but fewer than  
28 five thousand five hundred inhabitants and located in any county

1 of the fourth classification with more than thirty thousand but  
2 fewer than forty-two thousand inhabitants; or

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

6 2. The governing body of any city or county listed in  
7 subsection 1 of this section may impose a tax on the charges for  
8 all sleeping rooms paid by the transient guests of hotels,  
9 motels, bed and breakfast inns, and campgrounds and any docking  
10 facility that rents slips to recreational boats that are used by  
11 transients for sleeping, which shall be at least two percent but  
12 not more than five percent per occupied room per night, except  
13 that such tax shall not become effective unless the governing  
14 body of the city or county submits to the voters of the city or  
15 county at a state general, primary, or special election, a  
16 proposal to authorize the governing body of the city or county to  
17 impose a tax pursuant to the provisions of this section and  
18 section 67.1362. The tax authorized by this section and section  
19 67.1362 shall be in addition to any charge paid to the owner or  
20 operator and shall be in addition to any and all taxes imposed by  
21 law and the proceeds of such tax shall be used by the city or  
22 county solely for funding the promotion of tourism. Such tax  
23 shall be stated separately from all other charges and taxes.

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

28 (1) Submit the question of the imposition of the sales tax

1 to the voters on a general election day not earlier than the 2022  
2 general election; and

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

5 67.1545. 1. Any district formed as a political subdivision  
6 may impose by resolution a district sales and use tax on all  
7 retail sales made in such district which are subject to taxation  
8 pursuant to sections 144.010 to 144.525, except sales of motor  
9 vehicles, trailers, boats or outboard motors and sales to or by  
10 public utilities and providers of communications, cable, or video  
11 services. Any sales and use tax imposed pursuant to this section  
12 may be imposed in increments of one-eighth of one percent, up to  
13 a maximum of one percent. Such district sales and use tax may be  
14 imposed for any district purpose designated by the district in  
15 its ballot of submission to [its] qualified voters; except that,  
16 no resolution adopted pursuant to this section shall become  
17 effective unless the board of directors of the district submits  
18 to the qualified voters of the municipality in which the district  
19 is located, by mail-in ballot, a proposal to authorize a sales  
20 and use tax pursuant to this section. If a majority of the votes  
21 cast by the qualified voters on the proposed sales tax are in  
22 favor of the sales tax, then the resolution is adopted. If a  
23 majority of the votes cast by the qualified voters are opposed to  
24 the sales tax, then the resolution is void.

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

26 Shall the \_\_\_\_\_ (insert name of district)  
27 Community Improvement District impose a community  
28 improvement districtwide sales and use tax at the

1 maximum rate of \_\_\_\_\_ (insert amount) for a period of  
2 \_\_\_\_\_ (insert number) years from the date on which  
3 such tax is first imposed for the purpose of providing  
4 revenue for \_\_\_\_\_ (insert general description of the  
5 purpose)?

6  YES  NO

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

10 3. Within ten days after the qualified voters have approved  
11 the imposition of the sales and use tax, the district shall, in  
12 accordance with section 32.087, notify the director of the  
13 department of revenue. The sales and use tax authorized by this  
14 section shall become effective on the first day of the second  
15 calendar quarter after the director of the department of revenue  
16 receives notice of the adoption of such tax.

17 4. The director of the department of revenue shall collect  
18 any tax adopted pursuant to this section pursuant to section  
19 32.087.

20 5. In each district in which a sales and use tax is imposed  
21 pursuant to this section, every retailer shall add such  
22 additional tax imposed by the district to such retailer's sale  
23 price, and when so added such tax shall constitute a part of the  
24 purchase price, shall be a debt of the purchaser to the retailer  
25 until paid and shall be recoverable at law in the same manner as  
26 the purchase price.

27 6. In order to allow retailers to collect and report the  
28 sales and use tax authorized by this section as well as all other



1 sales and use taxes required by law in the simplest and most  
2 efficient manner possible, a district may establish appropriate  
3 brackets to be used in the district imposing a tax pursuant to  
4 this section in lieu of the brackets provided in section 144.285.

5 7. The penalties provided in sections 144.010 to 144.525  
6 shall apply to violations of this section.

7 8. All revenue received by the district from a sales and  
8 use tax imposed pursuant to this section which is designated for  
9 a specific purpose shall be deposited into a special trust fund  
10 and expended solely for such purpose. Upon the expiration of any  
11 sales and use tax adopted pursuant to this section, all funds  
12 remaining in the special trust fund shall continue to be used  
13 solely for the specific purpose designated in the resolution  
14 adopted by the qualified voters. Any funds in such special trust  
15 fund which are not needed for current expenditures may be  
16 invested by the board of directors pursuant to applicable laws  
17 relating to the investment of other district funds.

18 9. A district may repeal by resolution any sales and use  
19 tax imposed pursuant to this section before the expiration date  
20 of such sales and use tax unless the repeal of such sales and use  
21 tax will impair the district's ability to repay any liabilities  
22 the district has incurred, moneys the district has borrowed or  
23 obligation the district has issued to finance any improvements or  
24 services rendered for the district.

25 10. Notwithstanding the provisions of chapter 115, an  
26 election for a district sales and use tax under this section  
27 shall be conducted in accordance with the provisions of this  
28 section.

1           67.1790. 1. The governing body of any county of the first  
2 classification with more than two hundred sixty thousand but  
3 fewer than three hundred thousand inhabitants, or any city within  
4 such county, may impose by order or ordinance a sales tax on all  
5 retail sales made within the county or city that are subject to  
6 sales tax under chapter 144 for the purpose of funding early  
7 childhood education programs in the county or city. The tax  
8 shall not exceed one-quarter of one percent and shall be imposed  
9 solely for the purpose of funding early childhood education  
10 programs in the county or city. The tax authorized in this  
11 section shall be in addition to all other sales taxes imposed by  
12 law and shall be stated separately from all other charges and  
13 taxes. The order or ordinance imposing a sales tax under this  
14 section shall not become effective unless the governing body of  
15 the county or city submits to the voters residing within the  
16 county or city, on a general election day not earlier than the  
17 2022 general election, a proposal to authorize the governing body  
18 of the county or city to impose a tax under this section.

19           2. The question of whether the tax authorized by this  
20 section shall be imposed shall be submitted in substantially the  
21 following form:

22           Shall \_\_\_\_\_ (name of county/city) impose a  
23 (countywide/citywide) sales tax at a rate of \_\_\_\_\_  
24 (insert percentage) percent for the purpose of funding  
25 early childhood education in the (county/city)?

26                    YES                                    NO

27 If a majority of the votes cast on the question by the qualified  
28 voters voting thereon are in favor of the question, the order or

1 ordinance shall become effective on the first day of the second  
2 calendar quarter after the director of revenue receives notice of  
3 adoption of the tax. If a majority of the votes cast on the  
4 question by the qualified voters voting thereon are opposed to  
5 the question, the county or city shall not impose the sales tax  
6 authorized under this section unless and until the question is  
7 resubmitted under this section to the qualified voters and such  
8 question is approved by a majority of the qualified voters voting  
9 on the question.

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

1 county or city. Any funds in the special trust fund that are not  
2 needed for current expenditures shall be invested in the same  
3 manner as other funds are invested. Any interest and moneys  
4 earned on such investments shall be credited to the fund.

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

21 5. All applicable provisions in sections 144.010 to 144.527  
22 governing the state sales tax and section 32.057, the uniform  
23 confidentiality provision, shall apply to the collection of the  
24 tax, and all exemptions granted to agencies of government,  
25 organizations, and persons under sections 144.010 to 144.527 are  
26 hereby made applicable to the imposition and collection of the  
27 tax. The same sales tax permit, exemption certificate, and  
28 retail certificate required by sections 144.010 to 144.527 for

1 the administration and collection of the state sales tax shall  
2 satisfy the requirements of this section, and no additional  
3 permit, exemption certificate, or retail certificate shall be  
4 required, except that the director of revenue may prescribe a  
5 form of exemption certificate for an exemption from the tax. All  
6 discounts allowed the retailer under the state sales tax for the  
7 collection of and for payment of taxes are hereby allowed and  
8 made applicable to the tax. The penalties for violations  
9 provided in section 32.057 and sections 144.010 to 144.527 are  
10 hereby made applicable to violations of this section. If any  
11 person is delinquent in the payment of the amount required to be  
12 paid under this section, or in the event a determination has been  
13 made against the person for taxes and penalties under this  
14 section, the limitation for bringing suit for the collection of  
15 the delinquent tax and penalties shall be the same as that  
16 provided in sections 144.010 to 144.527.

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

22 Shall \_\_\_\_\_ (name of county/city) repeal the sales  
23 tax imposed at a rate of \_\_\_\_\_ (insert percentage)  
24 percent for the purpose of funding early childhood  
25 education in the (county/city)?

26  YES  NO

27 If a majority of the votes cast on the question by the qualified  
28 voters voting thereon are in favor of repeal, that repeal shall

1 become effective on December thirty-first of the calendar year in  
2 which such repeal was approved. If a majority of the votes cast  
3 on the question by the qualified voters voting thereon are  
4 opposed to the repeal, the sales tax authorized in this section  
5 shall remain effective until the question is resubmitted under  
6 this section to the qualified voters and is approved by a  
7 majority of the qualified voters voting thereon.

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

24 8. If the tax is repealed or terminated by any means, all  
25 funds remaining in the special trust fund shall continue to be  
26 used solely for the designated purposes; the county or city shall  
27 notify the director of revenue of the action at least thirty days  
28 before the effective date of the repeal; and the director may

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

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

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

23 79.235. 1. Notwithstanding any law to the contrary but  
24 subject to the provisions of subsection 2 of this section, if a  
25 statute or ordinance authorizes the mayor of a city of the fourth  
26 classification with no more than two thousand inhabitants to  
27 appoint a member of a board or commission, any requirement that  
28 the appointed person be a resident of the city shall be deemed

1 satisfied if the person owns real property or a business in the  
2 city, regardless of whether the position to which the appointment  
3 is made is considered an officer of the city.

4 2. This subsection applies only to cities of the fourth  
5 classification with no more than two thousand inhabitants. If  
6 the board to which a person is appointed is established under  
7 state statute or city ordinance to manage a city's municipal  
8 utilities, then any requirement that the appointed person be a  
9 resident of the city shall be deemed satisfied only if all of the  
10 following conditions are met:

11 (1) The board has no authority to set utility rates or to  
12 issue bonds;

13 (2) The person resides within a five-mile radius of the  
14 city limits;

15 (3) The person owns real property or a business in the  
16 city;

17 (4) The person or the person's business is a customer of  
18 the public utility as described in section 91.450 that is owned  
19 and operated by the city; and

20 (5) The person has no pecuniary interest in, or is not a  
21 member of, any other utility of the type managed by the board.

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

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

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



1           (3) "Municipality", any village or fourth class city with  
2 more than two hundred but less than three hundred inhabitants and  
3 located in any county of the third classification with a township  
4 form of government and with more than twelve thousand five  
5 hundred but less than twelve thousand six hundred inhabitants;

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

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

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

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

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

1 stated separately from all other charges and taxes.

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

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

15  YES

NO

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

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

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

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

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

27 (2) Include information on the municipality's website on  
28 the tax rate and the purposes for which the tax is levied.

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

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

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

25            YES

NO

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

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

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

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

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

1 director of revenue, and the director of revenue shall retain not  
2 more than one percent for cost of collection.

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

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

10 94.900. 1. (1) The governing body of the following cities  
11 may impose a tax as provided in this section:

12 (a) Any city of the third classification with more than ten  
13 thousand eight hundred but less than ten thousand nine hundred  
14 inhabitants located at least partly within a county of the first  
15 classification with more than one hundred eighty-four thousand  
16 but less than one hundred eighty-eight thousand inhabitants;

17 (b) Any city of the fourth classification with more than  
18 four thousand five hundred but fewer than five thousand  
19 inhabitants;

20 (c) Any city of the fourth classification with more than  
21 eight thousand nine hundred but fewer than nine thousand  
22 inhabitants;

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

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

27 (f) Any city of the fourth classification with more than  
28 thirteen thousand five hundred but fewer than sixteen thousand

1 inhabitants;

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

4 (h) Any city of the fourth classification with more than  
5 four thousand but fewer than four thousand five hundred  
6 inhabitants and located in any county of the first classification  
7 with more than one hundred fifty thousand but fewer than two  
8 hundred thousand inhabitants;

9 (i) Any city of the third classification with more than  
10 thirteen thousand but fewer than fifteen thousand inhabitants and  
11 located in any county of the third classification without a  
12 township form of government and with more than thirty-three  
13 thousand but fewer than thirty-seven thousand inhabitants; [or]

14 (j) Any city of the fourth classification with more than  
15 three thousand but fewer than three thousand three hundred  
16 inhabitants and located in any county of the third classification  
17 without a township form of government and with more than eighteen  
18 thousand but fewer than twenty thousand inhabitants and that is  
19 not the county seat of such county;

20 (k) Any city of the fourth classification with more than  
21 one thousand three hundred fifty but fewer than one thousand five  
22 hundred inhabitants and located in any county of the first  
23 classification with more than one hundred fifty thousand but  
24 fewer than two hundred thousand inhabitants;

25 (l) Any city of the fourth classification with more than  
26 eight thousand but fewer than twelve thousand inhabitants and  
27 located in any county of the first classification with more than  
28 two hundred thousand but fewer than two hundred sixty thousand



1 inhabitants; or

2 (m) Any city of the fourth classification with more than  
3 four hundred fifty but fewer than five hundred inhabitants and  
4 located in any county of the third classification without a  
5 township form of government and with more than twenty-nine  
6 thousand but fewer than thirty-three thousand inhabitants and  
7 with a city of the fourth classification with more than four  
8 hundred but fewer than four hundred fifty inhabitants as the  
9 county seat.

10 (2) The governing body of any city listed in subdivision  
11 (1) of this subsection is hereby authorized to impose, by  
12 ordinance or order, a sales tax in the amount of up to one-half  
13 of one percent on all retail sales made in such city which are  
14 subject to taxation under the provisions of sections 144.010 to  
15 144.525 for the purpose of improving the public safety for such  
16 city[, ] including, but not limited to, expenditures on equipment,  
17 city employee salaries and benefits, and facilities for police,  
18 fire and emergency medical providers. The tax authorized by this  
19 section shall be in addition to any and all other sales taxes  
20 allowed by law, except that no ordinance or order imposing a  
21 sales tax pursuant to the provisions of this section shall be  
22 effective unless the governing body of the city submits to the  
23 voters of the city, at a county or state general, primary, or  
24 special election, a proposal to authorize the governing body of  
25 the city to impose a tax.

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

1 following language:

2 Shall the city of \_\_\_\_\_ (city's name) impose a  
3 citywide sales tax of \_\_\_\_\_ (insert amount) for the  
4 purpose of improving the public safety of the city?

5  YES  NO

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

9 If a majority of the votes cast on the proposal by the qualified  
10 voters voting thereon are in favor of the proposal submitted  
11 pursuant to this subsection, then the ordinance or order and any  
12 amendments thereto shall be in effect on the first day of the  
13 second calendar quarter after the director of revenue receives  
14 notification of adoption of the local sales tax. If a proposal  
15 receives less than the required majority, then the governing body  
16 of the city shall have no power to impose the sales tax herein  
17 authorized unless and until the governing body of the city shall  
18 again have submitted another proposal to authorize the governing  
19 body of the city to impose the sales tax authorized by this  
20 section and such proposal is approved by the required majority of  
21 the qualified voters voting thereon. However, in no event shall  
22 a proposal pursuant to this section be submitted to the voters  
23 sooner than twelve months from the date of the last proposal  
24 pursuant to this section.

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

1 in effect.

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

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

1 such city, and all expenditures of funds arising from the trust  
2 fund shall be by an appropriation act to be enacted by the  
3 governing body of each such city. Expenditures may be made from  
4 the fund for any functions authorized in the ordinance or order  
5 adopted by the governing body submitting the tax to the voters.

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

24 7. Except as modified in this section, all provisions of  
25 sections 32.085 and 32.087 shall apply to the tax imposed  
26 pursuant to this section.

27 8. The governing body of any city authorized to levy a  
28 sales tax pursuant to this section, but which was not authorized

1 to levy such sales tax prior to August 28, 2020, shall:

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

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

7 94.902. 1. The governing bodies of the following cities or  
8 villages may impose a tax as provided in this section:

9 (1) Any city of the third classification with more than  
10 twenty-six thousand three hundred but less than twenty-six  
11 thousand seven hundred inhabitants;

12 (2) Any city of the fourth classification with more than  
13 thirty thousand three hundred but fewer than thirty thousand  
14 seven hundred inhabitants;

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

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

20 (5) Any city of the third classification with more than  
21 four thousand but fewer than four thousand five hundred  
22 inhabitants and located in any county of the first classification  
23 with more than two hundred thousand but fewer than two hundred  
24 sixty thousand inhabitants;

25 (6) Any city of the fourth classification with more than  
26 nine thousand five hundred but fewer than ten thousand eight  
27 hundred inhabitants;

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

1 five hundred eighty but fewer than six hundred fifty inhabitants;

2 (8) Any city of the fourth classification with more than  
3 two thousand seven hundred but fewer than three thousand  
4 inhabitants and located in any county of the first classification  
5 with more than eighty-three thousand but fewer than ninety-two  
6 thousand inhabitants; [or]

7 (9) Any city of the fourth classification with more than  
8 two thousand four hundred but fewer than two thousand seven  
9 hundred inhabitants and located in any county of the third  
10 classification without a township form of government and with  
11 more than ten thousand but fewer than twelve thousand  
12 inhabitants;

13 (10) Any city of the third classification with more than  
14 nine thousand but fewer than ten thousand inhabitants and located  
15 in any county of the third classification with a township form of  
16 government and with more than twenty thousand but fewer than  
17 twenty-three thousand inhabitants;

18 (11) Any city of the fourth classification with more than  
19 one thousand fifty but fewer than one thousand two hundred  
20 inhabitants and located in any county of the third classification  
21 without a township form of government and with more than eighteen  
22 thousand but fewer than twenty thousand inhabitants and with a  
23 city of the fourth classification with more than two thousand one  
24 hundred but fewer than two thousand four hundred inhabitants as  
25 the county seat; or

26 (12) Any village with more than one thousand three hundred  
27 fifty but fewer than one thousand five hundred inhabitants and  
28 located in any county of the first classification with more than

1 two hundred thousand but fewer than two hundred sixty thousand  
2 inhabitants.

3 2. The governing body of any city or village listed in  
4 subsection 1 of this section may impose, by order or ordinance, a  
5 sales tax on all retail sales made in the city or village which  
6 are subject to taxation under chapter 144. The tax authorized in  
7 this section may be imposed in an amount of up to one-half of one  
8 percent, **[and]** except that a city listed under subdivision (10)  
9 or (11) of subsection 1 of this section may impose a tax of one-  
10 fourth, one-half, three-fourths, or one percent. The tax shall  
11 be imposed solely for the purpose of improving the public safety  
12 for such city[, ] or village including, but not limited to,  
13 expenditures on equipment, city or village employee salaries and  
14 benefits, and facilities for police, fire, and emergency medical  
15 providers. The tax authorized in this section shall be in  
16 addition to all other sales taxes imposed by law, and shall be  
17 stated separately from all other charges and taxes. The order or  
18 ordinance imposing a sales tax under this section shall not  
19 become effective unless the governing body of the city or village  
20 submits to the voters residing within the city or village, at a  
21 county or state general, primary, or special election, a proposal  
22 to authorize the governing body of the city or village to impose  
23 a tax under this section.

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

26 Shall the (city/village) of \_\_\_\_\_ (**[city's]** insert  
27 name) impose a (citywide/villagewide) sales tax at a  
28 rate of \_\_\_\_\_ (**insert [rate of percent]** percentage)

1           percent for the purpose of improving the public safety  
2           of the (city/village)?

3                    YES                    NO

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

7   If a majority of the votes cast on the proposal by the qualified  
8   voters voting thereon are in favor of the proposal, then the  
9   ordinance or order and any amendments to the order or ordinance  
10  shall become effective on the first day of the second calendar  
11  quarter after the director of revenue receives notice of the  
12  adoption of the sales tax. If a majority of the votes cast on  
13  the proposal by the qualified voters voting thereon are opposed  
14  to the proposal, then the tax shall not become effective unless  
15  the proposal is resubmitted under this section to the qualified  
16  voters and such proposal is approved by a majority of the  
17  qualified voters voting on the proposal. However, in no event  
18  shall a proposal under this section be submitted to the voters  
19  sooner than twelve months from the date of the last proposal  
20  under this section.

21           4. Any sales tax imposed under this section shall be  
22  administered, collected, enforced, and operated as required in  
23  section 32.087. All sales taxes collected by the director of the  
24  department of revenue under this section on behalf of any city or  
25  village, less one percent for cost of collection which shall be  
26  deposited in the state's general revenue fund after payment of  
27  premiums for surety bonds as provided in section 32.087, shall be  
28  deposited in a special trust fund, which is hereby created in the



1 state treasury, to be known as the "City Public Safety Sales Tax  
2 Trust Fund". The moneys in the trust fund shall not be deemed to  
3 be state funds and shall not be commingled with any funds of the  
4 state. The provisions of section 33.080 to the contrary  
5 notwithstanding, money in this fund shall not be transferred and  
6 placed to the credit of the general revenue fund. The director  
7 shall keep accurate records of the amount of money in the trust  
8 fund and which was collected in each city or village imposing a  
9 sales tax under this section, and the records shall be open to  
10 the inspection of officers of the city or village and the public.  
11 Not later than the tenth day of each month the director shall  
12 distribute all moneys deposited in the trust fund during the  
13 preceding month to the city or village which levied the tax.  
14 Such funds shall be deposited with the city or village treasurer  
15 of each such city or village, and all expenditures of funds  
16 arising from the trust fund shall be by an appropriation act to  
17 be enacted by the governing body of each such city or village.  
18 Expenditures may be made from the fund for any functions  
19 authorized in the ordinance or order adopted by the governing  
20 body submitting the tax to the voters. If the tax is repealed,  
21 all funds remaining in the special trust fund shall continue to  
22 be used solely for the designated purposes. Any funds in the  
23 special trust fund which are not needed for current expenditures  
24 shall be invested in the same manner as other funds are invested.  
25 Any interest and moneys earned on such investments shall be  
26 credited to the fund.

27 5. The director of [the department of] revenue may  
28 authorize the state treasurer to make refunds from the amounts in

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

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

22 Shall the city of \_\_\_\_\_ [(insert the name of the  
23 city)] repeal the sales tax imposed at a rate of \_\_\_\_\_  
24 [(insert rate of percent)] percent for the purpose of  
25 improving the public safety of the (city/village)?

26  YES  NO

27 If a majority of the votes cast on the proposal are in favor of  
28 repeal, that repeal shall become effective on December thirty-

1 first of the calendar year in which such repeal was approved. If  
2 a majority of the votes cast on the question by the qualified  
3 voters voting thereon are opposed to the repeal, then the sales  
4 tax authorized in this section shall remain effective until the  
5 question is resubmitted under this section to the qualified  
6 voters, and the repeal is approved by a majority of the qualified  
7 voters voting on the question.

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

24 8. Any sales tax imposed under this section by a city  
25 described under subdivision (6) of subsection 1 of this section  
26 that is in effect as of December 31, 2038, shall automatically  
27 expire. No city described under subdivision (6) of subsection 1  
28 of this section shall collect a sales tax pursuant to this

1 section on or after January 1, 2039. Subsection 7 of this  
2 section shall not apply to a sales tax imposed under this section  
3 by a city described under subdivision (6) of subsection 1 of this  
4 section.

5 9. Except as modified in this section, all provisions of  
6 sections 32.085 and 32.087 shall apply to the tax imposed under  
7 this section.

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

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

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

17 94.1014. 1. (1) The governing body of any city of the  
18 fourth classification with more than three thousand seven hundred  
19 but fewer than four thousand inhabitants and located in any  
20 county of the first classification with more than one hundred  
21 fifty thousand but fewer than two hundred thousand inhabitants  
22 may impose a tax on the charges for all sleeping rooms paid by  
23 the transient guests of hotels or motels situated in the city or  
24 a portion thereof. The tax shall not be more than five percent  
25 per occupied room per night.

26 (2) The tax shall not become effective unless the governing  
27 body of the city, on a general election day not earlier than the  
28 2022 general election, submits to the voters of the city a

1 proposal to authorize the city to impose a tax under this  
2 section, and the voters approve the tax.

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

6 (4) The proceeds of the tax shall be used by the city for  
7 the promotion of tourism; growth of the region; economic  
8 development purposes; and public safety purposes including, but  
9 not limited to, equipment expenditures, employee salaries and  
10 benefits, and facilities for police, firefighters, or emergency  
11 medical providers.

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

14 Shall \_\_\_\_\_ (name of the city) impose a tax on the  
15 charges for all sleeping rooms paid by the transient  
16 guests of hotels and motels situated in \_\_\_\_\_ (name of  
17 the city) at a rate of \_\_\_\_\_ percent for the promotion  
18 of tourism, growth of the region, economic development,  
19 and public safety?

20  YES

NO

21 If a majority of the votes cast on the proposal by qualified  
22 voters approve the proposal, the tax shall become effective on  
23 the first day of the second calendar quarter following the  
24 election. If a majority of the votes cast on the proposal by  
25 qualified voters opposed the proposal, the tax shall not become  
26 effective unless and until the proposal is again submitted to the  
27 voters of the city and is approved by a majority of the qualified  
28 voters voting thereon.

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

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

8           105.145. 1. The following definitions shall be applied to  
9 the terms used in this section:

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

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

17           2. The governing body of each political subdivision in the  
18 state shall cause to be prepared an annual report of the  
19 financial transactions of the political subdivision in such  
20 summary form as the state auditor shall prescribe by rule, except  
21 that the annual report of political subdivisions whose cash  
22 receipts for the reporting period are ten thousand dollars or  
23 less shall only be required to contain the cash balance at the  
24 beginning of the reporting period, a summary of cash receipts, a  
25 summary of cash disbursements and the cash balance at the end of  
26 the reporting period.

27           3. Within such time following the end of the fiscal year as  
28 the state auditor shall prescribe by rule, the governing body of

1 each political subdivision shall cause a copy of the annual  
2 financial report to be remitted to the state auditor.

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

5 5. In any fiscal year no member of the governing body of  
6 any political subdivision of the state shall receive any  
7 compensation or payment of expenses after the end of the time  
8 within which the financial statement of the political subdivision  
9 is required to be filed with the state auditor and until such  
10 time as the notice from the state auditor of the filing of the  
11 annual financial report for the fiscal year has been received.

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

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

19 8. The provisions of this section apply to the board of  
20 directors of every transportation development district organized  
21 under sections 238.200 to 238.275.

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

25 10. The state auditor shall report any violation of  
26 subsection 9 of this section to the department of revenue. Upon  
27 notification from the state auditor's office that a political  
28 subdivision failed to timely submit a copy of the annual

1 financial statement, the department of revenue shall notify such  
2 political subdivision by certified mail that the statement has  
3 not been received. Such notice shall clearly set forth the  
4 following:

5 (1) The name of the political subdivision;

6 (2) That the political subdivision shall be subject to a  
7 fine of five hundred dollars per day if the political subdivision  
8 does not submit a copy of the annual financial statement to the  
9 state auditor's office within thirty days from the postmarked  
10 date stamped on the certified mail envelope;

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

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

17  
18 In the event a copy of the annual financial statement is received  
19 within such thirty-day period, no fine shall accrue or be  
20 imposed. The state auditor shall report receipt of the financial  
21 statement to the department of revenue within ten business days.  
22 Failure of the political subdivision to submit the required  
23 annual financial statement within such thirty-day period shall  
24 cause the fine to be collected as provided under subsection 11 of  
25 this section.

26 11. The department of revenue may collect the fine  
27 authorized under the provisions of subsection 9 of this section  
28 by offsetting any sales or use tax distributions due to the



1 political subdivision. The director of revenue shall retain two  
2 percent for the cost of such collection. The remaining revenues  
3 collected from such violations shall be distributed annually to  
4 the schools of the county in the same manner that proceeds for  
5 all penalties, forfeitures, and fines collected for any breach of  
6 the penal laws of the state are distributed.

7 12. Any [transportation development district organized  
8 under sections 238.200 to 238.275 having] political subdivision  
9 that has gross revenues of less than five thousand dollars or  
10 that has not levied or collected sales or use taxes in the fiscal  
11 year for which the annual financial statement was not timely  
12 filed shall not be subject to the fine authorized in this  
13 section.

14 13. If a failure to timely submit the annual financial  
15 statement is the result of fraud or other illegal conduct by an  
16 employee or officer of the political subdivision, the failure  
17 shall not be subject to a fine authorized under this section if  
18 the statement is filed within thirty days of the discovery of the  
19 fraud or illegal conduct. If a fine is assessed and paid prior  
20 to the filing of the statement, the department of revenue shall  
21 refund the fine upon notification from the political subdivision.

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

28 15. The director of revenue shall have the authority to

1 make a one-time downward adjustment to any outstanding penalty  
2 imposed under this section on a political subdivision if the  
3 director determines the fine is uncollectible. The director of  
4 revenue may prescribe rules and regulations necessary to carry  
5 out the provisions of this subsection. Any rule or portion of a  
6 rule, as that term is defined in section 536.010, that is created  
7 under the authority delegated in this section shall become  
8 effective only if it complies with and is subject to all of the  
9 provisions of chapter 536 and, if applicable, section 536.028.  
10 This section and chapter 536 are nonseverable, and if any of the  
11 powers vested with the general assembly pursuant to chapter 536  
12 to review, to delay the effective date, or to disapprove and  
13 annul a rule are subsequently held unconstitutional, then the  
14 grant of rulemaking authority and any rule proposed or adopted  
15 after August 28, 2020, shall be invalid and void.

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

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

20 (2) Files an annual financial statement after August 28,  
21 2020, and before January 1, 2021, but fails to file any annual  
22 financial statement thereafter,

23  
24 then the director of revenue shall initiate the process to  
25 disincorporate the political subdivision as prescribed by law.

26 17. If any resident of a political subdivision believes or  
27 knows that the political subdivision has failed to file the  
28 annual financial report required under subsection 2 of this

1 section, the resident may file an affidavit with the director of  
2 revenue that attests to the alleged failure. The director of  
3 revenue shall evaluate the allegation and, if true, notify the  
4 political subdivision and any municipality or county encompassing  
5 the political subdivision by both certified mail and first-class  
6 mail that the political subdivision has ninety days to comply  
7 with subsection 2 of this section. If the political subdivision  
8 has not complied after ninety days, the director of revenue shall  
9 initiate the process to disincorporate the political subdivision  
10 as prescribed by law.

11 18. (1) The question of whether a political subdivision  
12 subject to possible disincorporation under subsection 16 or 17 of  
13 this section shall be disincorporated shall be submitted to the  
14 voters of the political subdivision. The election upon the  
15 question shall be held on the next general election day.

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

21 (3) The election authority shall give notice of the  
22 election for eight consecutive weeks prior to the election by  
23 publication in a newspaper of general circulation published in  
24 the political subdivision or, if there is no such newspaper in  
25 the political subdivision, in the newspaper in the county  
26 published nearest the political subdivision.

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

1       (5) The question shall be submitted to the voters of such  
2 political subdivision in substantially the following form:

3       The political subdivision of \_\_\_\_\_ (has an  
4 outstanding balance for fines or penalties and) has  
5 failed to file an annual financial statement, as  
6 required by law. Shall the political subdivision of  
7 \_\_\_\_\_ be disincorporated?

8            YES

NO

9  
10       Upon the affirmative vote of a majority of the qualified voters  
11 voting on the question, the director of revenue shall file an  
12 action to disincorporate the political subdivision in the circuit  
13 court with jurisdiction over the political subdivision.

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

16       (1) The appointment of an administrative authority for the  
17 political subdivision, which may be another political  
18 subdivision, the state, a qualified private party, or other  
19 qualified entity;

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

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

26       (4) The disincorporation of the political subdivision and  
27 the effective date of the disincorporation, taking into  
28 consideration a reasonable transition period.

1 The administrative authority shall administer all revenues under  
2 the name of the political subdivision or its agents and  
3 administer all funds collected on behalf of the political  
4 subdivision. The administrative authority shall use the revenues  
5 and existing funds to pay all debts and obligations of the  
6 political subdivision other than the penalties accrued under this  
7 section. The circuit court shall have ongoing jurisdiction to  
8 enforce its orders and carry out the remedies under this  
9 subsection.

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

14 115.127. 1. Except as provided in subsection 4 of this  
15 section, upon receipt of notice of a special election to fill a  
16 vacancy submitted pursuant to subsection 2 of section 115.125,  
17 the election authority shall cause legal notice of the special  
18 election to be published in a newspaper of general circulation in  
19 its jurisdiction. The notice shall include the name of the  
20 officer or agency calling the election, the date and time of the  
21 election, the name of the office to be filled and the date by  
22 which candidates must be selected or filed for the office.  
23 Within one week prior to each special election to fill a vacancy  
24 held in its jurisdiction, the election authority shall cause  
25 legal notice of the election to be published in two newspapers of  
26 different political faith and general circulation in the  
27 jurisdiction. The legal notice shall include the date and time  
28 of the election, the name of the officer or agency calling the

1 election and a sample ballot. If there is only one newspaper of  
2 general circulation in the jurisdiction, the notice shall be  
3 published in the newspaper within one week prior to the election.  
4 If there are two or more newspapers of general circulation in the  
5 jurisdiction, but no two of opposite political faith, the notice  
6 shall be published in any two of the newspapers within one week  
7 prior to the election.

8 2. Except as provided in subsections 1 and 4 of this  
9 section and in sections 115.521, 115.549 and 115.593, the  
10 election authority shall cause legal notice of each election held  
11 in its jurisdiction to be published. The notice shall be  
12 published in two newspapers of different political faith and  
13 qualified pursuant to chapter 493 which are published within the  
14 bounds of the area holding the election. If there is only one  
15 so-qualified newspaper, then notice shall be published in only  
16 one newspaper. If there is no newspaper published within the  
17 bounds of the election area, then the notice shall be published  
18 in two qualified newspapers of different political faith serving  
19 the area. Notice shall be published twice, the first publication  
20 occurring in the second week prior to the election, and the  
21 second publication occurring within one week prior to the  
22 election. Each such legal notice shall include the date and time  
23 of the election, the name of the officer or agency calling the  
24 election and a sample ballot; and, unless notice has been given  
25 as provided by section 115.129, the second publication of notice  
26 of the election shall include the location of polling places.  
27 The election authority may provide any additional notice of the  
28 election it deems desirable.

1           3. The election authority shall print the official ballot  
2 as the same appears on the sample ballot, and no candidate's name  
3 or ballot issue which appears on the sample ballot or official  
4 printed ballot shall be stricken or removed from the ballot  
5 except on death of a candidate or by court order, but in no event  
6 shall a candidate or issue be stricken or removed from the ballot  
7 less than eight weeks before the date of the election.

8           4. In lieu of causing legal notice to be published in  
9 accordance with any of the provisions of this chapter, the  
10 election authority in jurisdictions which have less than seven  
11 hundred fifty registered voters and in which no newspaper  
12 qualified pursuant to chapter 493 is published, may cause legal  
13 notice to be mailed during the second week prior to the election,  
14 by first class mail, to each registered voter at the voter's  
15 voting address. All such legal notices shall include the date  
16 and time of the election, the location of the polling place, the  
17 name of the officer or agency calling the election and a sample  
18 ballot.

19           5. If the opening date for filing a declaration of  
20 candidacy for any office in a political subdivision or special  
21 district is not required by law or charter, the opening filing  
22 date shall be 8:00 a.m., the [~~sixteenth~~] seventeenth Tuesday  
23 prior to the election, except that for any home rule city with  
24 more than four hundred thousand inhabitants and located in more  
25 than one county and any political subdivision or special district  
26 located in such city, the opening filing date shall be 8:00 a.m.,  
27 the fifteenth Tuesday prior to the election. If the closing date  
28 for filing a declaration of candidacy for any office in a

1 political subdivision or special district is not required by law  
2 or charter, the closing filing date shall be 5:00 p.m., the  
3 ~~eleventh~~ fourteenth Tuesday prior to the election. The  
4 political subdivision or special district calling an election  
5 shall, before the ~~sixteenth~~ seventeenth Tuesday, or the  
6 fifteenth Tuesday for any home rule city with more than four  
7 hundred thousand inhabitants and located in more than one county  
8 or any political subdivision or special district located in such  
9 city, prior to any election at which offices are to be filled,  
10 notify the general public of the opening filing date, the office  
11 or offices to be filled, the proper place for filing and the  
12 closing filing date of the election. Such notification may be  
13 accomplished by legal notice published in at least one newspaper  
14 of general circulation in the political subdivision or special  
15 district.

16 6. Except as provided for in sections 115.247 and 115.359,  
17 if there is no additional cost for the printing or reprinting of  
18 ballots or if the candidate agrees to pay any printing or  
19 reprinting costs, a candidate who has filed for an office or who  
20 has been duly nominated for an office may, at any time after the  
21 certification of the notice of election required in subsection 1  
22 of section 115.125 but no later than 5:00 p.m. on the eighth  
23 Tuesday before the election, withdraw as a candidate pursuant to  
24 a court order, which, except for good cause shown by the election  
25 authority in opposition thereto, shall be freely given upon  
26 application by the candidate to the circuit court of the area of  
27 such candidate's residence.

28 115.621. 1. Notwithstanding any other provision of this



1 section to the contrary, any legislative, senatorial, or judicial  
2 district committee that is wholly contained within a county or a  
3 city not within a county may choose to meet on the same day as  
4 the respective county or city committee. All other committees  
5 shall meet as otherwise prescribed in this section.

6 2. The members of each county committee shall meet at the  
7 county seat not earlier than two weeks after each primary  
8 election but in no event later than the third Saturday after each  
9 primary election, at the discretion of the chairman at the  
10 committee. In each city not within a county, the city committee  
11 shall meet on the same day at the city hall. In all counties of  
12 the first, second, and third classification, the county  
13 courthouse shall be made available for such meetings and any  
14 other county political party meeting at no charge to the party  
15 committees. In all cities not within a county, the city hall  
16 shall be made available for such meetings and any other city  
17 political party meeting at no charge to the party committees. At  
18 the meeting, each committee shall organize by electing two of its  
19 members, a man and a woman, as chair and vice chair, and a man  
20 and a woman who may or may not be members of the committee as  
21 secretary and treasurer.

22 3. The members of each congressional district committee  
23 shall meet at some place and time within the district, to be  
24 designated by the current chair of the committee, not earlier  
25 than five weeks after each primary election but in no event later  
26 than the sixth Saturday after each primary election. The county  
27 courthouse in counties of the first, second and third  
28 classification in which the meeting is to take place, as

1 designated by the chair, shall be made available for such meeting  
2 and any other congressional district political party committee  
3 meeting at no charge to the committee. At the meeting, the  
4 committee shall organize by electing one of its members as chair  
5 and one of its members as vice chair, one of whom shall be a  
6 woman and one of whom shall be a man, and a secretary and a  
7 treasurer, one of whom shall be a woman and one of whom shall be  
8 a man, who may or may not be members of the committee.

9 4. The members of each legislative district committee shall  
10 meet at some place and date within the legislative district or  
11 within one of the counties in which the legislative district  
12 exists, to be designated by the current chair of the committee,  
13 not earlier than three weeks after each primary election but in  
14 no event later than the fourth Saturday after each primary  
15 election. The county courthouse in counties of the first, second  
16 and third classification in which the meeting is to take place,  
17 as designated by the chair, shall be made available for such  
18 meeting and any other legislative district political party  
19 committee meeting at no charge to the committee. At the meeting,  
20 the committee shall organize by electing two of its members, a  
21 man and a woman, as chair and vice chair, and a man and a woman  
22 who may or may not be members of the committee as secretary and  
23 treasurer.

24 5. The members of each senatorial district committee shall  
25 meet at some place and date within the district, to be designated  
26 by the current chair of the committee, if there is one, and if  
27 not, by the chair of the congressional district in which the  
28 senatorial district is principally located, not earlier than four

1 weeks after each primary election but in no event later than the  
2 fifth Saturday after each primary election. The county  
3 courthouse in counties of the first, second and third  
4 classification in which the meeting is to take place, as so  
5 designated pursuant to this subsection, shall be made available  
6 for such meeting and any other senatorial district political  
7 party committee meeting at no charge to the committee. At the  
8 meeting, the committee shall organize by electing one of its  
9 members as chair and one of its members as vice chair, one of  
10 whom shall be a woman and one of whom shall be a man, and a  
11 secretary and a treasurer, one of whom shall be a woman and one  
12 of whom shall be a man, who may or may not be members of the  
13 committee.

14 6. The members of each senatorial district shall also meet  
15 at some place within the district, to be designated by the  
16 current chair of the committee, if there is one, and if not, by  
17 the chair of the congressional district in which the senatorial  
18 district is principally located, on the Saturday after each  
19 general election or concurrently with the election of senatorial  
20 officers, if designated by the chair of the congressional  
21 district where the senatorial district is principally located.

22 At the meeting, the committee shall proceed to elect two  
23 registered voters of the district, one man and one woman, as  
24 members of the party's state committee.

25 7. The members of each judicial district may meet at some  
26 place and date within the judicial district or within one of the  
27 counties in which the judicial district exists, to be designated  
28 by the current chair of the committee or the chair of the

1 congressional district committee, not earlier than six weeks  
2 after each primary election but in no event later than the  
3 seventh Saturday after each primary election. The county  
4 courthouse in counties of the first, second and third  
5 classification in which the meeting is to take place, as so  
6 designated pursuant to this subsection, shall be made available  
7 for such meeting and any other judicial district political party  
8 committee meeting at no charge to the committee. At the meeting,  
9 the committee shall organize by electing two of its members, a  
10 man and a woman, as chair and vice chair, and a man and a woman  
11 who may or may not be members of the committee as secretary and  
12 treasurer.

13 115.646. 1. No contribution or expenditure of public funds  
14 shall be made directly by any officer, employee or agent of any  
15 political subdivision, including school districts and charter  
16 schools, to advocate, support, or oppose the passage or defeat of  
17 any ballot measure or the nomination or election of any candidate  
18 for public office, or to direct any public funds to, or pay any  
19 debts or obligations of, any committee supporting or opposing  
20 such ballot measures or candidates. This section shall not be  
21 construed to prohibit any public official of a political  
22 subdivision, including school districts and charter schools, from  
23 making public appearances or from issuing press releases  
24 concerning any such ballot measure. Any purposeful violation of  
25 this section shall be punished as a class four election offense.

26 2. (1) No contribution or expenditure of public funds  
27 shall be made by any school district or by any officer, employee,  
28 or agent of any school district to:

1       (a) Support or oppose the nomination or election of any  
2 candidate for public office;

3       (b) Support or oppose the passage or defeat of any ballot  
4 measure;

5       (c) Any committee supporting or opposing candidates or  
6 ballot measures; or

7       (d) For paying debts or obligations of any candidate or  
8 committee previously incurred for the purposes derived in  
9 paragraphs (a) to (d) of this subdivision.

10       (2) For the purposes of this subsection, the following  
11 terms shall mean:

12       (a) "Ballot measure", as defined in section 130.011;

13       (b) "Candidate", as defined in section 130.011;

14       (c) "Committee", as defined in section 130.011;

15       (d) "Contribution or expenditure of public funds", without  
16 limitation, any use of funds or equipment, supplies, facilities,  
17 electricity, ink, paper, or employee time paid for by the school  
18 district; and

19       (e) "School district", as defined in section 160.011.

20       (3) This subsection shall not be construed to prohibit any  
21 public official of a school district from making public  
22 appearances or from issuing press releases concerning any ballot  
23 measure, provided that the school district makes no contribution  
24 or expenditure of public funds with respect to any public  
25 appearance or press release.

26       (4) Any purposeful violation of this subsection shall be  
27 punished as a class four election offense.

28       137.180. 1. Whenever any assessor shall increase the

1 valuation of any real property he shall forthwith notify the  
2 record owner of such increase, either in person, or by mail  
3 directed to the last known address; every such increase in  
4 assessed valuation made by the assessor shall be subject to  
5 review by the county board of equalization whereat the landowner  
6 shall be entitled to be heard, and the notice to the landowner  
7 shall so state.

8 2. Effective January 1, 2009, for all counties with a  
9 charter form of government, other than any county adopting a  
10 charter form of government after January 1, 2008, whenever any  
11 assessor shall increase the valuation of any real property, he or  
12 she shall forthwith notify the record owner on or before June  
13 fifteenth of such increase and, in a year of general  
14 reassessment, the county shall notify the record owner of the  
15 projected tax liability likely to result from such an increase,  
16 either in person, or by mail directed to the last known address;  
17 every such increase in assessed valuation made by the assessor  
18 shall be subject to review by the county board of equalization  
19 whereat the landowner shall be entitled to be heard, and the  
20 notice to the landowner shall so state. Notice of the projected  
21 tax liability from the county shall accompany the notice of  
22 increased valuation from the assessor.

23 3. For all calendar years prior to the first day of January  
24 of the year following receipt of software necessary for the  
25 implementation of the requirements provided under subsections 4  
26 and 5 of this section from the state tax commission, for any  
27 county not subject to the provisions of subsection 2 of this  
28 section or subsection 2 of section 137.355, whenever any assessor

1 shall increase the valuation of any real property, he or she  
2 shall forthwith notify the record owner on or before June  
3 fifteenth of the previous assessed value and such increase either  
4 in person, or by mail directed to the last known address and  
5 include in such notice a statement indicating that the change in  
6 assessed value may impact the record owner's tax liability and  
7 provide all processes and deadlines for appealing determinations  
8 of the assessed value of such property. Such notice shall be  
9 provided in a font and format sufficient to alert a record owner  
10 of the potential impact upon tax liability and the appellate  
11 processes available.

12 4. Effective January first of the year following receipt of  
13 software necessary for the implementation of the requirements  
14 provided under this subsection and subsection 5 of this section  
15 from the state tax commission, for all counties not subject to  
16 the provisions of subsection 2 of this section or subsection 2 of  
17 section 137.355, whenever any assessor shall increase the  
18 valuation of any real property, he or she shall forthwith notify  
19 the record owner on or before June fifteenth of such increase  
20 and, in a year of general reassessment, the county shall notify  
21 the record owner of the projected tax liability likely to result  
22 from such an increase, either in person, or by mail directed to  
23 the last known address; every such increase in assessed valuation  
24 made by the assessor shall be subject to review by the county  
25 board of equalization whereat the landowner shall be entitled to  
26 be heard, and the notice to the landowner shall so state. Notice  
27 of the projected tax liability from the county shall accompany  
28 the notice of increased valuation from the assessor.

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

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

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

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

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

14           (5) The tax rate ceiling for each levy imposed by each  
15 political subdivision levying a tax upon the property of the  
16 record owner;

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

19           (7) A statement identifying any projected tax rates for  
20 political subdivisions levying a tax upon the property of the  
21 record owner, which were not calculated and provided by the  
22 political subdivision levying the tax; and

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

25           6. In addition to the requirements provided under  
26 subsections 1, 2, and 5 of this section, effective January 1,  
27 2011, in any county with a charter form of government and with  
28 more than one million inhabitants, whenever any assessor shall



1 notify a record owner of any change in assessed value, such  
2 assessor shall provide notice that information regarding the  
3 assessment method and computation of value for such property is  
4 available on the assessor's website and provide the exact website  
5 address at which such information may be accessed. Such  
6 notification shall provide the assessor's contact information to  
7 enable taxpayers without internet access to request and receive  
8 information regarding the assessment method and computation of  
9 value for such property. Beginning January 1, 2021, such notice  
10 shall also include, in the case of a property valued using sales  
11 of comparable properties, a list of such comparable properties  
12 and the address or location and purchase prices from sales  
13 thereof that the assessor used in determining the assessed  
14 valuation of the owner's property. As used in this subsection,  
15 the word "comparable" means that:

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

18 (2) Such properties are not more than one mile from the  
19 site of the disputed property, except where no similar properties  
20 exist within one mile of the disputed property, the nearest  
21 comparable property shall be used. Such property shall be within  
22 five hundred square feet in size of the disputed property, and  
23 resemble the disputed property in age, floor plan, number of  
24 rooms, and other relevant characteristics.

25 138.434. Any first class charter county or a city not  
26 within a county may require by ordinance or charter the  
27 reimbursement to a taxpayer for the amount of just and reasonable  
28 appraisal costs, attorney fees and court costs resulting from an

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

25 143.425. 1. For the purposes of this section, the  
26 following terms shall mean:

27 (1) "Administrative adjustment request", an administrative  
28 adjustment request filed by a partnership under 26 U.S.C. Section

1 6227;

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

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

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

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

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

24 (7) "Federal adjustments report", methods or forms, which  
25 shall be prescribed by the department of revenue, for use by a  
26 taxpayer to report final federal adjustments, including an  
27 amended Missouri tax return, a uniform multistate report, or an  
28 information return, notwithstanding any provision of law

1 restricting the form or applicability of information return  
2 filing;

3 (8) "Federal partnership representative", the person the  
4 partnership designates for the taxable year as the partnership's  
5 representative, or the person the IRS has appointed to act as the  
6 federal partnership representative, under 26 U.S.C. Section  
7 6223(a);

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

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

20 (b) For federal adjustments arising from an IRS audit or  
21 other action by the IRS, if the taxpayer filed as a member of a  
22 Missouri consolidated return, the final determination date shall  
23 be the first day on which no related federal adjustments arising  
24 from such audit remain to be finally determined, as described in  
25 paragraph (a) of this subdivision, for the entire group;

26 (c) If the federal adjustment results from filing an  
27 amended federal return, a federal refund claim, or an  
28 administrative adjustment request, or if it is a federal

1 adjustment reported on an amended federal return or other similar  
2 report filed under 26 U.S.C. Section 6225(c), the final  
3 determination date shall be the day on which the amended return,  
4 refund claim, administrative adjustment request, or other similar  
5 report was filed;

6 (10) "Final federal adjustment", a federal adjustment that  
7 remains in effect after the final determination date for such  
8 federal adjustment has passed;

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

11 (12) "Indirect partner", a partner in a partnership or  
12 pass-through entity, where such partnership or pass-through  
13 entity itself holds a direct or indirect interest in another  
14 partnership or pass-through entity. A partnership or pass-  
15 through entity holds an "indirect interest" in another  
16 partnership or pass-through entity where its interest is held  
17 through an indirect partner or series of indirect partners;

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

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

22 (15) "Partnership", the same meaning as used in 26 U.S.C.  
23 Sections 701 to 771;

24 (16) "Partnership level audit", an examination by the IRS  
25 at the partnership level under 26 U.S.C. Sections 6221 to 6241,  
26 as enacted by the Bipartisan Budget Act of 2015, Public Law 114-  
27 74, and any amendments thereto, which results in federal  
28 adjustments;

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

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

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

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

22       (21) "Reviewed year", the taxable year of a partnership  
23 that is subject to a partnership level audit which results in a  
24 federal adjustment;

25       (22) "Taxpayer", any individual or entity subject to a tax  
26 in Missouri or a tax-related reporting requirement in Missouri  
27 and, unless the context clearly indicates otherwise, includes a  
28 partnership subject to a partnership level audit or a partnership

1 that has made an administrative adjustment request, as well as a  
2 tiered partner of that partnership;

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

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

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

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

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

10       (2) The state partnership representative for the reviewed  
11 year is the partnership's federal partnership representative  
12 unless the partnership designates in writing another person as  
13 its state partnership representative.

14       (3) The department of revenue may establish reasonable  
15 qualifications and procedures for designating a person, other  
16 than the federal partnership representative, to be the state  
17 partnership representative.

18       (4) The state partnership representative shall be  
19 considered an authorized representative of the partnership and  
20 its partners under section 32.057 for the purposes of compliance  
21 with this section, or participating in a proceeding described in  
22 subdivision (1) of this section.

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

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



1       (a) File a completed federal adjustments report with the  
2 department of revenue, including information as required by the  
3 department of revenue;

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

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

11       (d) If the partnership is a publicly traded partnership,  
12 report such information as is required by the department of  
13 revenue and in the manner and format as required by department of  
14 revenue instruction, including the name, address, and taxpayer  
15 identification number of each direct partner with income in  
16 Missouri which the publicly traded partnership can reasonably  
17 determine to be:

18       a. Six hundred dollars or more if the partner is an  
19 individual; or

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

22       (2) No later than one hundred eighty days after the final  
23 determination date, each direct partner that is subject to tax  
24 under sections 143.011 to 143.996, section 153.020, chapter 148,  
25 or a Missouri tax on insurance companies or insurance providers,  
26 shall:

27       (a) File a federal adjustments report reporting the  
28 distributive share of the adjustments reported to them under

1 paragraph (b) of subdivision (1) of this subsection; and

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

9 6. (1) Subject to the limitations provided under  
10 subdivision (2) of this subsection, an audited partnership making  
11 an election under this subsection shall:

12 (a) No later than ninety days after the final determination  
13 date, file a completed federal adjustments report, including  
14 information as required by department of revenue, and notify the  
15 department of revenue that it is making the election under this  
16 subsection;

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

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

23 b. For the total distributive shares of the remaining final  
24 federal adjustments reported to direct corporate partners subject  
25 to tax under section 143.071, and to direct exempt partners  
26 subject to tax under sections 143.011 to 143.996, apportion and  
27 allocate such adjustments as provided under section 143.455 if  
28 applicable, and multiply the resulting amount by the tax rate

1 provided under section 143.071 for direct corporate partners and  
2 direct exempt partners that are corporations, or the top rate of  
3 tax under section 143.011 for direct exempt partners that are not  
4 corporations;

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

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

14 (i) Determine the amount of such adjustments which is of a  
15 type such that it would be subject to sourcing to this state  
16 under section 143.421; and then determine the portion of such  
17 amount that would be sourced to the state under section 143.421;

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

21 (iii) Determine the portion of the amount determined in  
22 item (ii) of this subparagraph that can be established, under  
23 regulation issued by the department of revenue, to be properly  
24 allocable to nonresident indirect partners or other partners not  
25 subject to tax on the adjustments;

26 (iv) Multiply the sum of the amounts determined in items  
27 (i) and (ii) of this subparagraph, reduced by the amount  
28 determined in item (iii) of this subparagraph, by the highest

1 rate of tax under section 143.011;

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

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

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

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

20 (a) The distributive share of final audit adjustments that  
21 would, under section 143.455, be included in the apportionable  
22 income of any direct or indirect corporate partner, provided that  
23 the audited partnership can reasonably determine such amount; and

24 (b) Any final federal adjustments resulting from an  
25 administrative adjustment request.

26 (3) An audited partnership not otherwise subject to any  
27 reporting or payment obligation to Missouri that makes an  
28 election under this subsection consents to be subject to Missouri

1 law related to reporting, assessment, payment, and collection of  
2 Missouri tax calculated under this subsection.

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

18 8. (1) The election made under subsection 6 of this  
19 section shall be irrevocable, unless the director of revenue, in  
20 his or her discretion or that of the directors' designee,  
21 determines otherwise.

22 (2) If properly reported and paid by the audited  
23 partnership or tiered partner, the amount determined under  
24 subdivision (2) of subsection 6 of this section shall be treated  
25 as paid in lieu of taxes owed by its direct and indirect  
26 partners, to the extent applicable, on the same final federal  
27 adjustments. The direct partners or indirect partners shall not  
28 take any deduction or credit on the determined amount, or claim a

1 refund of such amount in this state. Nothing in this subsection  
2 shall preclude a direct resident partner from claiming a credit  
3 against the tax otherwise due to this state under section  
4 143.081, or any amounts paid by the audited partnership or tiered  
5 partner on the resident partner's behalf to another state or  
6 local tax jurisdiction in accordance with the provisions of  
7 section 143.081.

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

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

22 (1) If a taxpayer files with the department of revenue a  
23 federal adjustments report or an amended Missouri tax return as  
24 required within the period provided under subsections 2 to 9 of  
25 this section, the department of revenue shall assess any amounts,  
26 including taxes, interest, additions to tax, and penalties  
27 arising from such federal adjustments if the department of  
28 revenue issues a notice of the assessment to the taxpayer no

1 later than:

2 (a) The expiration of the limitations period provided under  
3 section 143.711; or

4 (b) The expiration of the one year period following the  
5 date of filing with the department of revenue of the federal  
6 adjustments report;

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

16 (a) The expiration of the limitations period provided under  
17 section 143.711;

18 (b) The expiration of the one year period following the  
19 date the federal adjustments report was filed with the department  
20 of revenue; or

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

23 11. A taxpayer may make estimated payments to the  
24 department of revenue of the Missouri tax expected to result from  
25 a pending IRS audit, prior to the due date of the federal  
26 adjustments report, without having to file such report with the  
27 department of revenue. The estimated tax payments shall be  
28 credited against any tax liability ultimately found to be due to

1 Missouri and shall limit the accrual of further interest on such  
2 amount. If the estimated tax payments exceed the final tax  
3 liability and interest ultimately determined to be due, the  
4 taxpayer shall be entitled to a refund or credit for the excess,  
5 provided the taxpayer files a federal adjustments report or claim  
6 for refund or credit of tax under section 143.781 or 143.821 no  
7 later than one year following the final determination date.

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

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

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

20  
21 The federal adjustments report shall serve as the means for the  
22 taxpayer to report additional tax due, report a claim for refund  
23 or credit of tax, and make other adjustments resulting from  
24 adjustments to the taxpayer's federal taxable income.

25 13. (1) Unless otherwise agreed in writing by the taxpayer  
26 and the department of revenue, any adjustments by the department  
27 or by the taxpayer made after the expiration of the appropriate  
28 limitations period provided under section 143.711 or 143.801



1 shall be limited to changes to the taxpayer's tax liability  
2 arising from federal adjustments.

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

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

8 (b) By written agreement between the taxpayer and the  
9 department of revenue.

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

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

28 15. The provisions of this section shall apply to any

1 adjustments to a taxpayer's federal taxable income or federal  
2 adjusted gross income with a final determination date occurring  
3 on or after January 1, 2021.

4 144.757. 1. Any county or municipality, except  
5 municipalities within a county having a charter form of  
6 government with a population in excess of nine hundred thousand,  
7 may, by a majority vote of its governing body, impose a local use  
8 tax if a local sales tax is imposed as defined in section 32.085  
9 at a rate equal to the rate of the local sales tax in effect in  
10 such county or municipality; provided, however, that no ordinance  
11 or order enacted pursuant to sections 144.757 to 144.761 shall be  
12 effective unless the governing body of the county or municipality  
13 submits to the voters thereof at a municipal, county or state  
14 general, primary or special election a proposal to authorize the  
15 governing body of the county or municipality to impose a local  
16 use tax pursuant to sections 144.757 to 144.761. Municipalities  
17 within a county having a charter form of government with a  
18 population in excess of nine hundred thousand may, upon voter  
19 approval received pursuant to paragraph (b) of subdivision (2) of  
20 subsection 2 of this section, impose a local use tax at the same  
21 rate as the local municipal sales tax with the revenues from all  
22 such municipal use taxes to be distributed pursuant to subsection  
23 4 of section 94.890. The municipality shall within thirty days  
24 of the approval of the use tax imposed pursuant to paragraph (b)  
25 of subdivision (2) of subsection 2 of this section select one of  
26 the distribution options permitted in subsection 4 of section  
27 94.890 for distribution of all municipal use taxes.

28 2. (1) The ballot of submission, except for counties and

1 municipalities described in subdivisions (2) and (3) of this  
2 subsection, shall contain substantially the following language:

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

15  YES

NO

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

19 (2) (a) The ballot of submission in a county having a  
20 charter form of government with a population in excess of nine  
21 hundred thousand shall contain substantially the following  
22 language:

23 For the purposes of enhancing county and municipal  
24 public safety, parks, and job creation and enhancing  
25 local government services, shall the county be  
26 authorized to collect a local use tax equal to the  
27 total of the existing county sales tax rate [of (insert  
28 tax rate)], provided that if the county sales tax is

1 repealed, reduced or raised by voter approval, the  
2 local use tax rate shall also be repealed, reduced or  
3 raised by the same voter action? Fifty percent of the  
4 revenue shall be used by the county throughout the  
5 county for improving and enhancing public safety, park  
6 improvements, and job creation, and fifty percent shall  
7 be used for enhancing local government services. The  
8 county shall be required to make available to the  
9 public an audited comprehensive financial report  
10 detailing the management and use of the countywide  
11 portion of the funds each year.

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

21  YES

NO

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

26 (b) The ballot of submission in a municipality within a  
27 county having a charter form of government with a population in  
28 excess of nine hundred thousand shall contain substantially the

1 following language:

2 Shall the municipality be authorized to impose a local  
3 use tax at the same rate as the local sales tax by a  
4 vote of the governing body, provided that if any local  
5 sales tax is repealed, reduced or raised by voter  
6 approval, the respective local use tax shall also be  
7 repealed, reduced or raised by the same action? [A use  
8 tax return shall not be required to be filed by persons  
9 whose purchases from out-of-state vendors do not in  
10 total exceed two thousand dollars in any calendar  
11 year.] Approval of this question will eliminate the  
12 disparity in tax rates collected by local and out-of-  
13 state sellers by imposing the same rate on all sellers.

14  YES  NO

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

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

20 Shall the \_\_\_\_\_ (city name) impose a local use tax at  
21 the same rate as the local sales tax, [currently at a  
22 rate of \_\_\_\_\_ (insert percent)] which includes the  
23 capital improvements sales tax and the transportation  
24 tax, provided that if any local sales tax is repealed,  
25 reduced or raised by voter approval, the respective  
26 local use tax shall also be repealed, reduced or raised  
27 by the same action? [A use tax return shall not be  
28 required to be filed by persons whose purchases from

1 out-of-state vendors do not in total exceed two  
2 thousand dollars in any calendar year.] Approval of  
3 this question will eliminate the disparity in tax rates  
4 collected by local and out-of-state sellers by imposing  
5 the same rate on all sellers.

6  YES

NO

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

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

1 municipality to impose the local use tax and such proposal is  
2 approved by a majority of the qualified voters voting thereon.

3 3. The local use tax may be imposed at the same rate as the  
4 local sales tax then currently in effect in the county or  
5 municipality upon all transactions which are subject to the taxes  
6 imposed pursuant to sections 144.600 to 144.745 within the county  
7 or municipality adopting such tax; provided, however, that if any  
8 local sales tax is repealed or the rate thereof is reduced or  
9 raised by voter approval, the local use tax rate shall also be  
10 deemed to be repealed, reduced or raised by the same action  
11 repealing, reducing or raising the local sales tax.

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

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

1 be in addition to all other sales taxes imposed by law, and shall  
2 be stated separately from all other charges and taxes.

3 2. No such resolution adopted under this section shall  
4 become effective unless the governing body of the hospital  
5 district submits to the voters residing within the district at a  
6 state general, primary, or special election a proposal to  
7 authorize the governing body of the district to impose a tax  
8 under this section. If a majority of the votes cast on the  
9 question by the qualified voters voting thereon are in favor of  
10 the question, then the tax shall become effective on the first  
11 day of the second calendar quarter after the director of revenue  
12 receives notification of adoption of the local sales tax. If a  
13 majority of the votes cast on the question by the qualified  
14 voters voting thereon are opposed to the question, then the tax  
15 shall not become effective unless and until the question is  
16 resubmitted under this section to the qualified voters and such  
17 question is approved by a majority of the qualified voters voting  
18 on the question.

19 3. All revenue collected under this section by the director  
20 of the department of revenue on behalf of the hospital district,  
21 except for one percent for the cost of collection which shall be  
22 deposited in the state's general revenue fund, shall be deposited  
23 in a special trust fund, which is hereby created and shall be  
24 known as the "Hospital District Sales Tax Fund", and shall be  
25 used solely for the designated purposes. Moneys in the fund  
26 shall not be deemed to be state funds, and shall not be  
27 commingled with any funds of the state. The director may make  
28 refunds from the amounts in the fund and credited to the district



1 for erroneous payments and overpayments made, and may redeem  
2 dishonored checks and drafts deposited to the credit of such  
3 district. Any funds in the special fund which are not needed for  
4 current expenditures shall be invested in the same manner as  
5 other funds are invested. Any interest and moneys earned on such  
6 investments shall be credited to the fund.

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

20 5. Whenever the governing body of any hospital district  
21 that has adopted the sales tax authorized in this section  
22 receives a petition, signed by a number of registered voters of  
23 the district equal to at least ten percent of the number of  
24 registered voters of the district voting in the last  
25 gubernatorial election, calling for an election to repeal the  
26 sales tax imposed under this section, the governing body shall  
27 submit to the voters of the district a proposal to repeal the  
28 tax. If a majority of the votes cast on the question by the

1 qualified voters voting thereon are in favor of the repeal, the  
2 repeal shall become effective on December thirty-first of the  
3 calendar year in which such repeal was approved. If a majority  
4 of the votes cast on the question by the qualified voters voting  
5 thereon are opposed to the repeal, then the sales tax authorized  
6 in this section shall remain effective until the question is  
7 resubmitted under this section to the qualified voters and the  
8 repeal is approved by a majority of the qualified voters voting  
9 on the question.

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

27 7. Upon the dissolution of a hospital district levying a  
28 sales tax pursuant to this section, the sales tax shall be

1 automatically repealed and all funds remaining in the special  
2 trust fund shall be distributed as follows:

3 (1) Twenty-five percent shall be distributed to the county  
4 public health center established pursuant to sections 205.010 to  
5 205.150; and

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

9 238.207. 1. Whenever the creation of a district is  
10 desired, not less than fifty registered voters from each county  
11 partially or totally within the proposed district may file a  
12 petition requesting the creation of a district. However, if no  
13 persons eligible to be registered voters reside within the  
14 district, the owners of record of all of the real property,  
15 except public streets, located within the proposed district may  
16 file a petition requesting the creation of a district. The  
17 petition shall be filed in the circuit court of any county  
18 partially or totally within the proposed district.

19 2. Alternatively, the governing body of any local  
20 transportation authority within any county in which a proposed  
21 project may be located may file a petition in the circuit court  
22 of that county, requesting the creation of a district.

23 3. The proposed district area shall be contiguous and may  
24 contain all or any portion of one or more municipalities and  
25 counties; provided:

26 (1) Property separated only by public streets, easements or  
27 rights-of-way shall be considered contiguous;

28 (2) In the case of a district formed pursuant to a petition

1 filed by the owners of record of all of the real property located  
2 within the proposed district, the proposed district area need not  
3 contain contiguous properties if:

4 (a) The petition provides that the only funding method for  
5 project costs will be a sales tax;

6 (b) The court finds that all of the real property located  
7 within the proposed district will benefit by the projects to be  
8 undertaken by the district; and

9 (c) Each parcel within the district is within five miles of  
10 every other parcel; and

11 (3) In the case of a district created pursuant to  
12 subsection 5 of this section, property separated only by public  
13 streets, easements, or rights-of-way or connected by a single  
14 public street, easement, or right-of-way shall be considered  
15 contiguous.

16 4. The petition shall set forth:

17 (1) The name, voting residence and county of residence of  
18 each individual petitioner, or, if no persons eligible to be  
19 registered voters reside within the proposed district, the name  
20 and address of each owner of record of real property located  
21 within the proposed district, or shall recite that the petitioner  
22 is the governing body of a local transportation authority acting  
23 in its official capacity;

24 (2) The name and address of each respondent. Respondents  
25 must include the commission and each affected local  
26 transportation authority within the proposed district, except a  
27 petitioning local transportation authority;

28 (3) A specific description of the proposed district

1 boundaries including a map illustrating such boundaries;

2 (4) A general description of each project proposed to be  
3 undertaken by that district, including a description of the  
4 approximate location of each project;

5 (5) The estimated project costs and the anticipated  
6 revenues to be collected from the project;

7 (6) The name of the proposed district;

8 (7) The number of members of the board of directors of the  
9 proposed district, which shall be not less than five or more than  
10 fifteen;

11 (8) A statement that the terms of office of initial board  
12 members shall be staggered in approximately equal numbers to  
13 expire in one, two or three years;

14 (9) If the petition was filed by registered voters or by a  
15 governing body, a request that the question be submitted to the  
16 qualified voters within the limits of the proposed district  
17 whether they will establish a transportation development district  
18 to develop a specified project or projects;

19 (10) A proposal for funding the district initially,  
20 pursuant to the authority granted in sections 238.200 to 238.275,  
21 together with a request that the funding proposal be submitted to  
22 the qualified voters within the [limits of] municipality in which  
23 the proposed district is located; provided, however, the funding  
24 method of special assessments may also be approved as provided in  
25 subsection 1 of section 238.230;

26 (11) A statement that the proposed district shall not be an  
27 undue burden on any owner of property within the district and is  
28 not unjust or unreasonable; and

1           (12) Details of the budgeted expenditures, including  
2 estimated expenditures for real physical improvements, estimated  
3 land acquisition expenses, estimated expenses for professional  
4 services and estimated interest charges.

5           5. (1) As an alternative to the methods described in  
6 subsections 1 and 2 of this section, if two or more local  
7 transportation authorities have adopted resolutions calling for  
8 the joint establishment of a district, the governing body of any  
9 one such local transportation authority may file a petition in  
10 the circuit court of any county in which the proposed project is  
11 located requesting the creation of a district; or, if not less  
12 than fifty registered voters from each of two or more counties  
13 sign a petition calling for the joint establishment of a district  
14 for the purpose of developing a project that lies in whole or in  
15 part within those same counties, the petition may be filed in the  
16 circuit court of any of those counties in which not less than  
17 fifty registered voters have signed the petition.

18           (2) The proposed district area shall be contiguous and may  
19 contain all or any portion of one or more municipalities and  
20 counties. Property separated only by public streets, easements,  
21 or rights-of-way or connected by a single public street,  
22 easement, or right-of-way shall be considered contiguous.

23           (3) The petition shall set forth:

24           (a) That the petitioner is the governing body of a local  
25 transportation authority acting in its official capacity; or, if  
26 the petition was filed by obtaining the signatures of not less  
27 than fifty registered voters in each of two or more counties, it  
28 shall set forth the name, voting residence, and county of

1 residence of each individual petitioner;

2 (b) The name of each local transportation authority within  
3 the proposed district. The resolution of the governing body of  
4 each local transportation authority calling for the joint  
5 establishment of the district shall be attached to the petition;

6 (c) The name and address of each respondent. Respondents  
7 must include the commission and each affected local  
8 transportation authority within the proposed district, except a  
9 petitioning local transportation authority;

10 (d) A specific description of the proposed district  
11 boundaries including a map illustrating such boundaries;

12 (e) A general description of each project proposed to be  
13 undertaken by the district, including a description of the  
14 approximate location of each project;

15 (f) The name of the proposed district;

16 (g) The number of members of the board of directors of the  
17 proposed district;

18 (h) A request that the question be submitted to the  
19 qualified voters within the limits of the proposed district  
20 whether they will establish a transportation development district  
21 to develop the projects described in the petition;

22 (i) A proposal for funding the district initially, pursuant  
23 to the authority granted in sections 238.200 to 238.275, together  
24 with a request that the imposition of the funding proposal be  
25 submitted to the qualified voters residing within [limits of]  
26 municipality in which the proposed district is located; provided,  
27 however, the funding method of special assessments may also be  
28 approved as provided in subsection 1 of section 238.230; and

1 (j) A statement that the proposed district shall not be an  
2 undue burden on any owner of property within the district and is  
3 not unjust or unreasonable.

4 238.235. 1. (1) Any transportation development district  
5 may by resolution impose a transportation development district  
6 sales tax on all retail sales made in such transportation  
7 development district which are subject to taxation pursuant to  
8 the provisions of sections 144.010 to 144.525, except such  
9 transportation development district sales tax shall not apply to  
10 the sale or use of motor vehicles, trailers, boats or outboard  
11 motors nor to all sales of electricity or electrical current,  
12 water and gas, natural or artificial, nor to sales of service to  
13 telephone subscribers, either local or long distance. Such  
14 transportation development district sales tax may be imposed for  
15 any transportation development purpose designated by the  
16 transportation development district in its ballot of submission  
17 to its qualified voters, except that no resolution enacted  
18 pursuant to the authority granted by this section shall be  
19 effective unless:

20 (a) The board of directors of the transportation  
21 development district submits to the qualified voters of the  
22 municipality in which the transportation development district is  
23 located a proposal to authorize the board of directors of the  
24 transportation development district to impose or increase the  
25 levy of an existing tax pursuant to the provisions of this  
26 section; or

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



1 (2) If the transportation district submits to the qualified  
2 voters of the municipality in which the transportation  
3 development district is located a proposal to authorize the board  
4 of directors of the transportation development district to impose  
5 or increase the levy of an existing tax pursuant to the  
6 provisions of paragraph (a) of subdivision (1) of this  
7 subsection, the ballot of submission shall contain, but need not  
8 be limited to, the following language:

9 Shall the transportation development district of  
10 \_\_\_\_\_ (transportation development district's name)  
11 impose a transportation development district-wide sales  
12 tax at the rate of \_\_\_\_\_ (insert amount) for a period  
13 of \_\_\_\_\_ (insert number) years from the date on which  
14 such tax is first imposed for the purpose of \_\_\_\_\_  
15 (insert transportation development purpose)?

16  YES  NO

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

21 If a majority of the votes cast on the proposal by the qualified  
22 voters voting thereon are in favor of the proposal, then the  
23 resolution and any amendments thereto shall be in effect. If a  
24 majority of the votes cast by the qualified voters voting are  
25 opposed to the proposal, then the board of directors of the  
26 transportation development district shall have no power to impose  
27 the sales tax authorized by this section unless and until the  
28 board of directors of the transportation development district

1 shall again have submitted another proposal to authorize it to  
2 impose the sales tax pursuant to the provisions of this section  
3 and such proposal is approved by a majority of the qualified  
4 voters voting thereon.

5 (3) The sales tax authorized by this section shall become  
6 effective on the first day of the second calendar quarter after  
7 the department of revenue receives notification of the tax.

8 (4) In each transportation development district in which a  
9 sales tax has been imposed in the manner provided by this  
10 section, every retailer shall add the tax imposed by the  
11 transportation development district pursuant to this section to  
12 the retailer's sale price, and when so added such tax shall  
13 constitute a part of the price, shall be a debt of the purchaser  
14 to the retailer until paid, and shall be recoverable at law in  
15 the same manner as the purchase price.

16 (5) In order to permit sellers required to collect and  
17 report the sales tax authorized by this section to collect the  
18 amount required to be reported and remitted, but not to change  
19 the requirements of reporting or remitting tax or to serve as a  
20 levy of the tax, and in order to avoid fractions of pennies, the  
21 transportation development district may establish appropriate  
22 brackets which shall be used in the district imposing a tax  
23 pursuant to this section in lieu of those brackets provided in  
24 section 144.285.

25 (6) All revenue received by a transportation development  
26 district from the tax authorized by this section which has been  
27 designated for a certain transportation development purpose shall  
28 be deposited in a special trust fund and shall be used solely for

1 such designated purpose. Upon the expiration of the period of  
2 years approved by the qualified voters pursuant to subdivision  
3 (2) of this subsection or if the tax authorized by this section  
4 is repealed pursuant to subsection 6 of this section, all funds  
5 remaining in the special trust fund shall continue to be used  
6 solely for such designated transportation development purpose.  
7 Any funds in such special trust fund which are not needed for  
8 current expenditures may be invested by the board of directors in  
9 accordance with applicable laws relating to the investment of  
10 other transportation development district funds.

11 (7) The sales tax may be imposed in increments of  
12 one-eighth of one percent, up to a maximum of one percent on the  
13 receipts from the sale at retail of all tangible personal  
14 property or taxable services at retail within the transportation  
15 development district adopting such tax, if such property and  
16 services are subject to taxation by the state of Missouri  
17 pursuant to the provisions of sections 144.010 to 144.525, except  
18 such transportation development district sales tax shall not  
19 apply to the sale or use of motor vehicles, trailers, boats or  
20 outboard motors nor to public utilities. Any transportation  
21 development district sales tax imposed pursuant to this section  
22 shall be imposed at a rate that shall be uniform throughout the  
23 district.

24 2. The resolution imposing the sales tax pursuant to this  
25 section shall impose upon all sellers a tax for the privilege of  
26 engaging in the business of selling tangible personal property or  
27 rendering taxable services at retail to the extent and in the  
28 manner provided in sections 144.010 to 144.525, and the rules and

1 regulations of the director of revenue issued pursuant thereto;  
2 except that the rate of the tax shall be the rate imposed by the  
3 resolution as the sales tax and the tax shall be reported and  
4 returned to and collected by the transportation development  
5 district.

6 3. On and after the effective date of any tax imposed  
7 pursuant to this section, the director of revenue shall perform  
8 all functions incident to the administration, collection,  
9 enforcement, and operation of the tax, and the director of  
10 revenue shall collect, in addition to all other sales taxes  
11 imposed by law, the additional tax authorized pursuant to this  
12 section. The tax imposed pursuant to this section and the taxes  
13 imposed pursuant to all other laws of the state of Missouri shall  
14 be collected together and reported upon such forms and pursuant  
15 to such administrative rules and regulations as may be prescribed  
16 by the director of revenue.

17 4. (1) All applicable provisions contained in sections  
18 144.010 to 144.525, governing the state sales tax, sections  
19 32.085 and 32.087 and section 32.057, the uniform confidentiality  
20 provision, shall apply to the collection of the tax imposed by  
21 this section, except as modified in this section.

22 (2) All exemptions granted to agencies of government,  
23 organizations, persons and to the sale of certain articles and  
24 items of tangible personal property and taxable services pursuant  
25 to the provisions of sections 144.010 to 144.525 are hereby made  
26 applicable to the imposition and collection of the tax imposed by  
27 this section.

28 (3) The same sales tax permit, exemption certificate and

1 retail certificate required by sections 144.010 to 144.525 for  
2 the administration and collection of the state sales tax shall  
3 satisfy the requirements of this section, and no additional  
4 permit or exemption certificate or retail certificate shall be  
5 required; except that the transportation development district may  
6 prescribe a form of exemption certificate for an exemption from  
7 the tax imposed by this section.

8 (4) All discounts allowed the retailer pursuant to the  
9 provisions of the state sales tax laws for the collection of and  
10 for payment of taxes pursuant to such laws are hereby allowed and  
11 made applicable to any taxes collected pursuant to the provisions  
12 of this section.

13 (5) The penalties provided in section 32.057 and sections  
14 144.010 to 144.525 for violation of those sections are hereby  
15 made applicable to violations of this section.

16 (6) For the purpose of a sales tax imposed by a resolution  
17 pursuant to this section, all retail sales except retail sales of  
18 motor vehicles shall be deemed to be consummated at the place of  
19 business of the retailer unless the tangible personal property  
20 sold is delivered by the retailer or the retailer's agent to an  
21 out-of-state destination or to a common carrier for delivery to  
22 an out-of-state destination. In the event a retailer has more  
23 than one place of business in this state which participates in  
24 the sale, the sale shall be deemed to be consummated at the place  
25 of business of the retailer where the initial order for the  
26 tangible personal property is taken, even though the order must  
27 be forwarded elsewhere for acceptance, approval of credit,  
28 shipment or billing. A sale by a retailer's employee shall be

1 deemed to be consummated at the place of business from which the  
2 employee works.

3 5. All sales taxes received by the transportation  
4 development district shall be deposited by the director of  
5 revenue in a special fund to be expended for the purposes  
6 authorized in this section. The director of revenue shall keep  
7 accurate records of the amount of money which was collected  
8 pursuant to this section, and the records shall be open to the  
9 inspection of officers of each transportation development  
10 district and the general public.

11 6. (1) No transportation development district imposing a  
12 sales tax pursuant to this section may repeal or amend such sales  
13 tax unless such repeal or amendment will not impair the  
14 district's ability to repay any liabilities which it has  
15 incurred, money which it has borrowed or revenue bonds, notes or  
16 other obligations which it has issued or which have been issued  
17 by the commission or any local transportation authority to  
18 finance any project or projects.

19 (2) Whenever the board of directors of any transportation  
20 development district in which a transportation development sales  
21 tax has been imposed in the manner provided by this section  
22 receives a petition, signed by ten percent of the qualified  
23 voters calling for an election to repeal such transportation  
24 development sales tax, the board of directors shall, if such  
25 repeal will not impair the district's ability to repay any  
26 liabilities which it has incurred, money which it has borrowed or  
27 revenue bonds, notes or other obligations which it has issued or  
28 which have been issued by the commission or any local

1 transportation authority to finance any project or projects,  
2 submit to the qualified voters of the municipality in which such  
3 transportation development district is located a proposal to  
4 repeal the transportation development sales tax imposed pursuant  
5 to the provisions of this section. If a majority of the votes  
6 cast on the proposal by the qualified voters voting thereon are  
7 in favor of the proposal to repeal the transportation development  
8 sales tax, then the resolution imposing the transportation  
9 development sales tax, along with any amendments thereto, is  
10 repealed. If a majority of the votes cast by the qualified  
11 voters voting thereon are opposed to the proposal to repeal the  
12 transportation development sales tax, then the ordinance or  
13 resolution imposing the transportation development sales tax,  
14 along with any amendments thereto, shall remain in effect.

15 7. Notwithstanding any provision of sections 99.800 to  
16 99.865 and this section to the contrary, the sales tax imposed by  
17 a district whose project is a public mass transportation system  
18 shall not be considered economic activity taxes as such term is  
19 defined under sections 99.805 and 99.918 and shall not be subject  
20 to allocation under the provisions of subsection 3 of section  
21 99.845, or subsection 4 of section 99.957.

22 238.237. 1. If approved by a majority of the qualified  
23 voters voting on the question in the municipality in which the  
24 district is located, the district may charge and collect tolls or  
25 fees for the use of a project. The board may charge a lower toll  
26 rate or fee than that amount approved by the [district] voters,  
27 and may increase that lower toll rate or fee to a level not  
28 exceeding the toll or fee rate ceiling without voter approval.

1 Toll rates or fees for the use of the same project may vary at  
2 the election of the board, depending upon the type or nature of  
3 the user, or the type or nature of the use.

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

6 Shall the \_\_\_\_\_ Transportation Development  
7 District be authorized to charge tolls or fees in  
8 amounts not to exceed those given below:

9	Maximum Toll or Fee	Toll or Fee Description
10	(Insert amount)	(Insert a brief description of
11		the toll or fee, distinguishing
12		it from other tolls or fees to be
13		charged on the same project)
14	(Insert amount)	(Describe the next toll or fee
15		charged)
16	(Etc.)	(Etc.)

17 for the purpose of providing revenue for the  
18 development of a project (or projects) in the district  
19 (insert general description of the project or projects,  
20 if necessary)?

21  YES  NO

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

25 3. To construct a toll facility, a district may relocate an  
26 existing state highway, subject to approval by the commission, or  
27 an existing local public street or road, subject to approval by  
28 the local transportation authority having control and



1 jurisdiction over such street or road. A district shall not  
2 incorporate an existing free public street, road, or highway into  
3 a district project that will be subject to tolls.

4 321.015. 1. No person holding any lucrative office or  
5 employment under this state, or any political subdivision thereof  
6 as defined in section 70.120, shall hold the office of fire  
7 protection district director under this chapter. When any fire  
8 protection district director accepts any office or employment  
9 under this state or any political subdivision thereof, his office  
10 shall thereby be vacated and he shall thereafter perform no duty  
11 and receive no salary or expenses as fire protection district  
12 director.

13 2. This section shall not apply to:

14 (1) Members of the organized militia, of the reserve corps,  
15 public school employees [and], notaries public, or employees of a  
16 law enforcement agency;

17 (2) Fire protection districts located wholly within  
18 counties of the second, third or fourth classification;

19 (3) Fire protection districts in counties of the first  
20 classification with less than eighty-five thousand inhabitants;

21 (4) Fire protection districts located within counties of  
22 the first classification not adjoining any other county of the  
23 first classification;

24 (5) Fire protection districts located within any county of  
25 the first or second classification not having more than nine  
26 hundred thousand inhabitants which borders any three counties of  
27 the first classification;

28 (6) Fire protection districts located within any county of

1 the first classification which adjoins both a county with a  
2 charter form of government with more than nine hundred fifty  
3 thousand inhabitants, and adjoins at least four other counties;

4 (7) Fire protection districts located within any county of  
5 the first classification with more than one hundred fifty  
6 thousand but fewer than two hundred thousand inhabitants.

7 3. For the purposes of this section, the term "lucrative  
8 office or employment" does not include receiving retirement  
9 benefits, compensation for expenses, or a stipend or per diem, in  
10 an amount not to exceed seventy-five dollars for each day of  
11 service, for service rendered to a fire protection district, the  
12 state or any political subdivision thereof.

13 321.190. Each member of the board may receive an attendance  
14 fee not to exceed one hundred fifty dollars for attending each  
15 regularly called board meeting, or special meeting, but shall not  
16 be paid for attending more than [two in any calendar month,  
17 except that in a county of the first class having a charter form  
18 of government, he shall not be paid for attending more than four  
19 in any calendar month. However, no board member shall be paid  
20 more than one attendance fee if such member attends more than]  
21 one board meeting in a calendar week. In addition, the chairman  
22 of the board of directors may receive fifty dollars for attending  
23 each regularly or specially called board meeting[, but shall not  
24 be paid the additional fee for attending more than two meetings  
25 in any calendar month]. Each member of the board shall be  
26 reimbursed for his or her actual expenditures in the performance  
27 of his or her duties on behalf of the district. The secretary  
28 and the treasurer, if members of the board of directors, may each

1 receive such additional compensation for the performance of their  
2 respective duties as secretary and treasurer as the board shall  
3 deem reasonable and necessary, not to exceed one thousand dollars  
4 per year. The circuit court having jurisdiction over the  
5 district shall have power to remove directors or any of them for  
6 good cause shown upon a petition, notice and hearing.

7 321.300. 1. The boundaries of any district organized  
8 pursuant to the provisions of this chapter may be changed in the  
9 manner prescribed in this section; but any change of boundaries  
10 of the district shall not impair or affect its organization or  
11 its rights in or to property, or any of its rights or privileges  
12 whatsoever; nor shall it affect or impair or discharge any  
13 contract, obligation, lien or charge for or upon which it might  
14 be liable or chargeable had any change of boundaries not been  
15 made.

16 2. The boundaries may be changed as follows:

17 (1) Twenty-five percent of the number of voters who voted  
18 in the most recent gubernatorial election in the area to be  
19 annexed may file with the board a petition in writing praying  
20 that such real property be included within the district; provided  
21 that in the case of a municipality having less than twenty  
22 percent of its total population in one fire protection district,  
23 the entire remaining portion may be included in another district  
24 so that none of the city is outside of a fire protection district  
25 at the time. The petition shall describe the property to be  
26 included in the district and shall describe the property owned by  
27 the petitioners and shall be deemed to give assent of the  
28 petitioners to the inclusion in the district of the property

1 described in the petition; and such petition shall be in  
2 substantially the form set forth in section 321.495 dealing with  
3 referendums and verified in like manner; provided, however, that  
4 in the event that there are more than twenty-five property owners  
5 or taxpaying electors signing the petition, it shall be deemed  
6 sufficient description of their property in the petition as  
7 required in this section to list the addresses of such property;  
8 or

9 (2) All of the owners of any territory or tract of land  
10 near or adjacent to a fire protection district who own all of the  
11 real estate in such territory or tract of land may file a  
12 petition with the board praying that such real property be  
13 included in the district. The petition shall describe the  
14 property owned by the petitioners and shall be deemed to give  
15 assent of the petitioners to the inclusion in the district of the  
16 property described in the petition;

17 (3) Notwithstanding any provision of law to the contrary,  
18 in any fire protection district which is partly or wholly located  
19 in a noncharter county of the first classification with a  
20 population of less than one hundred thousand which adjoins any  
21 county of the first classification with a charter form of  
22 government with a population of nine hundred thousand or more  
23 inhabitants, if such fire protection district serves any portion  
24 of a city which is located in both such counties, the boundaries  
25 of the district may be expanded so as to include the entire city  
26 within the fire protection district, but the boundaries of the  
27 district shall not be expanded beyond the city limits of such  
28 city, as the boundaries of such city existed on January 1, 1993.

1 Such change in the boundaries of the district shall be  
2 accomplished only if twenty-five percent of the number of voters  
3 who voted in the most recent gubernatorial election in the area  
4 to be annexed file with the board a petition in writing praying  
5 that such real property be included within the district. The  
6 petition shall describe the property to be included in the  
7 district and shall describe the property owned by the petitioners  
8 and shall be deemed to give assent of the petitioners to the  
9 inclusion in the district of the property described in the  
10 petition; and such petition shall be in substantially the form  
11 set forth in section 321.495 dealing with referendums and  
12 verified in like manner.

13 (4) Notwithstanding any provision of law to the contrary,  
14 if one or more fire protection districts serve any portion of a  
15 city with a charter form of government that has a municipal fire  
16 department and is located in a county with a charter form of  
17 government with a population of nine hundred thousand or more  
18 inhabitants, the boundaries of any district may be expanded so as  
19 to include areas within the city into the boundaries of a fire  
20 protection district, but the boundaries of any district shall not  
21 be expanded beyond the city limits of such city, as the  
22 boundaries of such city existed on July 1, 2020. Such change in  
23 the district boundaries shall be accomplished pursuant to the  
24 provisions of this subdivision only if the governing body of such  
25 city shall file with the board of any such fire protection  
26 district a written consent for the board to seek approval of the  
27 circuit court having jurisdiction over the district for extension  
28 of the district's boundaries and to submit the question of

1 extension of the district's boundaries to the registered voters  
2 of the area described in the city's consent with respect to that  
3 district. If the board of directors of the fire protection  
4 district or districts endorse the consent filed by such city, the  
5 district may petition the circuit court having jurisdiction over  
6 such district to order the extension of the district's boundaries  
7 to include the area described in the city's written consent with  
8 respect to that district subject to approval at an election held  
9 for that purpose. At such election, the question shall be  
10 submitted to the registered voters of the area to be included in  
11 a fire protection district in substantially the following form:

12 Shall the boundaries of the \_\_\_\_\_ Fire  
13 Protection District be extended to include the  
14 following described property (Describe property)?

15  YES                       NO

16 If a majority of the voters voting on the proposition vote in  
17 favor of the extension of the boundaries of that district, then  
18 the court shall enter an order declaring the extension of the  
19 boundaries of that fire protection district to be final and  
20 conclusive. In the event, however, that the court finds that a  
21 majority of the voters voting in the area to be included in a  
22 fire protection district voted against the proposition to extend  
23 the boundaries of that district, then the court shall enter its  
24 further order declaring the extension of boundaries of that  
25 district to be void and of no effect.

26        3. The secretary of the board shall cause notice of the  
27 filing of any petition filed pursuant to this section to be given  
28 and published in the county in which the property is located,

1 which notice shall recite the filing of such petition, the number  
2 of petitioners, a general description of the boundaries of the  
3 area proposed to be included and the prayer of the petitioners;  
4 giving notice to all persons interested to appear at the office  
5 of the board at the time named in the notice and show cause in  
6 writing, if any they have, why the petition should not be  
7 granted. The board shall at the time and place mentioned, or at  
8 such time or times to which the hearing may be adjourned, proceed  
9 to hear the petition and all objections thereto presented in  
10 writing by any person showing cause why the petition should not  
11 be granted. The failure of any person interested to show cause  
12 in writing why such petition shall not be granted shall be deemed  
13 as an assent on his part to the inclusion of such lands in the  
14 district as prayed for in the petition.

15 4. If the board deems it for the best interest of the  
16 district, it shall grant the petition, but if the board  
17 determines that some portion of the property mentioned in the  
18 petition cannot as a practical matter be served by the district,  
19 or if it deems it for the best interest of the district that some  
20 portion of the property in the petition not be included in the  
21 district, then the board shall grant the petition in part only.  
22 If the petition is granted, the board shall make an order to that  
23 effect and file the same with the circuit clerk; and upon the  
24 order of the court having jurisdiction over the district, the  
25 property shall be included in the district. If the petition  
26 contains the signatures of all the owners of the property  
27 pursuant to the provisions of subdivision (2) of subsection 2 of  
28 this section, the property shall be included in the district upon

1 the order of the court. If the petition contains the signatures  
2 of twenty-five percent of the number of voters who voted in the  
3 most recent gubernatorial election in the area to be annexed  
4 pursuant to subdivision (1) or subdivision (3) of subsection 2 of  
5 this section, the property shall be included in the district  
6 subject to the election provided in section 321.301. The circuit  
7 court having jurisdiction over the district shall proceed to make  
8 any such order including such additional property within the  
9 district as is provided in the order of the board, unless the  
10 court shall find that such order of the board was not authorized  
11 by law or that such order of the board was not supported by  
12 competent and substantial evidence.

13 5. Any person aggrieved by any decision of the board made  
14 pursuant to the provisions of this section may appeal that  
15 decision to the circuit court of the county in which the property  
16 is located within thirty days of the decision by the board.

17 6. No fire protection district, or employee thereof, in  
18 which territory is annexed pursuant to this section shall be  
19 required to comply with any prescribed firefighter training  
20 program or regimen which would not otherwise apply to the  
21 district or its employees, but for the requirements applicable to  
22 the annexed territory.

23 321.552. 1. Except in any county of the first  
24 classification with over two hundred thousand inhabitants, or any  
25 county of the first classification without a charter form of  
26 government and with more than seventy-three thousand seven  
27 hundred but less than seventy-three thousand eight hundred  
28 inhabitants; or any county of the first classification without a



1 charter form of government and with more than one hundred  
2 eighty-four thousand but less than one hundred eighty-eight  
3 thousand inhabitants; or any county with a charter form of  
4 government with over one million inhabitants; or any county with  
5 a charter form of government with over two hundred eighty  
6 thousand inhabitants but less than three hundred thousand  
7 inhabitants, the governing body of any ambulance or fire  
8 protection district may impose a sales tax in an amount up to  
9 [one-half of] one percent on all retail sales made in such  
10 ambulance or fire protection district which are subject to  
11 taxation pursuant to the provisions of sections 144.010 to  
12 144.525 provided that such sales tax shall be accompanied by a  
13 reduction in the district's tax rate as defined in section  
14 137.073. The tax authorized by this section shall be in addition  
15 to any and all other sales taxes allowed by law, except that no  
16 sales tax imposed pursuant to the provisions of this section  
17 shall be effective unless the governing body of the ambulance or  
18 fire protection district submits to the voters of such ambulance  
19 or fire protection district, at a municipal or state general,  
20 primary or special election, a proposal to authorize the  
21 governing body of the ambulance or fire protection district to  
22 impose a tax pursuant to this section.

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

25 Shall \_\_\_\_\_ (insert name of ambulance or fire  
26 protection district) impose a sales tax of \_\_\_\_\_  
27 (insert amount up to [one-half) of] one percent) for  
28 the purpose of providing revenues for the operation of

1 the \_\_\_\_\_ (insert name of ambulance or fire protection  
2 district) and the total property tax levy on properties  
3 in the \_\_\_\_\_ (insert name of the ambulance or fire  
4 protection district) shall be reduced annually by an  
5 amount which reduces property tax revenues by an amount  
6 equal to fifty percent of the previous year's revenue  
7 collected from this sales tax?

8  YES  NO

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

12 3. If a majority of the votes cast on the proposal by the  
13 qualified voters voting thereon are in favor of the proposal,  
14 then the sales tax authorized in this section shall be in effect  
15 and the governing body of the ambulance or fire protection  
16 district shall lower the level of its tax rate by an amount which  
17 reduces property tax revenues by an amount equal to fifty percent  
18 of the amount of sales tax collected in the preceding year. If a  
19 majority of the votes cast by the qualified voters voting are  
20 opposed to the proposal, then the governing body of the ambulance  
21 or fire protection district shall not impose the sales tax  
22 authorized in this section unless and until the governing body of  
23 such ambulance or fire protection district resubmits a proposal  
24 to authorize the governing body of the ambulance or fire  
25 protection district to impose the sales tax authorized by this  
26 section and such proposal is approved by a majority of the  
27 qualified voters voting thereon.

28 4. All revenue received by a district from the tax

1 authorized pursuant to this section shall be deposited in a  
2 special trust fund, and be used solely for the purposes specified  
3 in the proposal submitted pursuant to this section for so long as  
4 the tax shall remain in effect.

5 5. All sales taxes collected by the director of revenue  
6 pursuant to this section, less one percent for cost of collection  
7 which shall be deposited in the state's general revenue fund  
8 after payment of premiums for surety bonds as provided in section  
9 32.087, shall be deposited in a special trust fund, which is  
10 hereby created, to be known as the "Ambulance or Fire Protection  
11 District Sales Tax Trust Fund". The moneys in the ambulance or  
12 fire protection district sales tax trust fund shall not be deemed  
13 to be state funds and shall not be commingled with any funds of  
14 the state. The director of revenue shall keep accurate records  
15 of the amount of money in the trust and the amount collected in  
16 each district imposing a sales tax pursuant to this section, and  
17 the records shall be open to inspection by officers of the county  
18 and to the public. Not later than the tenth day of each month  
19 the director of revenue shall distribute all moneys deposited in  
20 the trust fund during the preceding month to the governing body  
21 of the district which levied the tax; such funds shall be  
22 deposited with the board treasurer of each such district.

23 6. The director of revenue may make refunds from the  
24 amounts in the trust fund and credit any district for erroneous  
25 payments and overpayments made, and may redeem dishonored checks  
26 and drafts deposited to the credit of such district. If any  
27 district abolishes the tax, the district shall notify the  
28 director of revenue of the action at least ninety days prior to

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

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

15 8. The governing body of any ambulance or fire protection  
16 district authorized to levy a sales tax pursuant to this section  
17 shall:

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

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

24 321.603. In addition to the compensation provided pursuant  
25 to section 321.190 for fire protection districts located in a  
26 county of the first classification with a charter form of  
27 government, each member of any such fire protection district  
28 board may receive an attendance fee not to exceed one hundred

1 fifty dollars for attending a board meeting conducted pursuant to  
2 chapter 610[, but such board member shall not be paid for  
3 attending more than four such meetings in any calendar month.  
4 However, no board member shall be paid more than one attendance  
5 fee if such member attends more than one meeting conducted under  
6 chapter 610 in a calendar week].

7 506.384. 1. No civil action may be brought by an offender,  
8 or an inmate or detainee in a county jail, except for a  
9 constitutional deprivation, until all administrative remedies are  
10 exhausted.

11 2. If a claim is, on its face, frivolous, malicious, fails  
12 to state a claim upon which relief may be granted or seeks  
13 monetary relief from a defendant who is immune from such relief,  
14 the court may dismiss the underlying claim without first  
15 requiring the exhaustion of administrative remedies.

16 3. A civil action pursued by an offender in a court of this  
17 state alleging in whole or in part a violation of federal law  
18 shall be subject to all limitations on remedies established by  
19 federal law.

20 610.021. Except to the extent disclosure is otherwise  
21 required by law, a public governmental body is authorized to  
22 close meetings, records and votes, to the extent they relate to  
23 the following:

24 (1) Legal actions, causes of action or litigation involving  
25 a public governmental body and any confidential or privileged  
26 communications between a public governmental body or its  
27 representatives and its attorneys. However, any minutes, vote or  
28 settlement agreement relating to legal actions, causes of action

1 or litigation involving a public governmental body or any agent  
2 or entity representing its interests or acting on its behalf or  
3 with its authority, including any insurance company acting on  
4 behalf of a public government body as its insured, shall be made  
5 public upon final disposition of the matter voted upon or upon  
6 the signing by the parties of the settlement agreement, unless,  
7 prior to final disposition, the settlement agreement is ordered  
8 closed by a court after a written finding that the adverse impact  
9 to a plaintiff or plaintiffs to the action clearly outweighs the  
10 public policy considerations of section 610.011, however, the  
11 amount of any moneys paid by, or on behalf of, the public  
12 governmental body shall be disclosed; provided, however, in  
13 matters involving the exercise of the power of eminent domain,  
14 the vote shall be announced or become public immediately  
15 following the action on the motion to authorize institution of  
16 such a legal action. Legal work product shall be considered a  
17 closed record;

18 (2) Leasing, purchase or sale of real estate by a public  
19 governmental body where public knowledge of the transaction might  
20 adversely affect the legal consideration therefor. However, any  
21 minutes, vote or public record approving a contract relating to  
22 the leasing, purchase or sale of real estate by a public  
23 governmental body shall be made public upon execution of the  
24 lease, purchase or sale of the real estate;

25 (3) Hiring, firing, disciplining or promoting of particular  
26 employees by a public governmental body when personal information  
27 about the employee is discussed or recorded. However, any vote  
28 on a final decision, when taken by a public governmental body, to

1 hire, fire, promote or discipline an employee of a public  
2 governmental body shall be made available with a record of how  
3 each member voted to the public within seventy-two hours of the  
4 close of the meeting where such action occurs; provided, however,  
5 that any employee so affected shall be entitled to prompt notice  
6 of such decision during the seventy-two-hour period before such  
7 decision is made available to the public. As used in this  
8 subdivision, the term "personal information" means information  
9 relating to the performance or merit of individual employees;

10 (4) The state militia or national guard or any part  
11 thereof;

12 (5) Nonjudicial mental or physical health proceedings  
13 involving identifiable persons, including medical, psychiatric,  
14 psychological, or alcoholism or drug dependency diagnosis or  
15 treatment;

16 (6) Scholastic probation, expulsion, or graduation of  
17 identifiable individuals, including records of individual test or  
18 examination scores; however, personally identifiable student  
19 records maintained by public educational institutions shall be  
20 open for inspection by the parents, guardian or other custodian  
21 of students under the age of eighteen years and by the parents,  
22 guardian or other custodian and the student if the student is  
23 over the age of eighteen years;

24 (7) Testing and examination materials, before the test or  
25 examination is given or, if it is to be given again, before so  
26 given again;

27 (8) Welfare cases of identifiable individuals;

28 (9) Preparation, including any discussions or work product,

1 on behalf of a public governmental body or its representatives  
2 for negotiations with employee groups;

3 (10) Software codes for electronic data processing and  
4 documentation thereof;

5 (11) Specifications for competitive bidding, until either  
6 the specifications are officially approved by the public  
7 governmental body or the specifications are published for bid;

8 (12) Sealed bids and related documents, until the bids are  
9 opened; and sealed proposals and related documents or any  
10 documents related to a negotiated contract until a contract is  
11 executed, or all proposals are rejected;

12 (13) Individually identifiable personnel records,  
13 performance ratings or records pertaining to employees or  
14 applicants for employment, except that this exemption shall not  
15 apply to the names, positions, salaries and lengths of service of  
16 officers and employees of public agencies once they are employed  
17 as such, and the names of private sources donating or  
18 contributing money to the salary of a chancellor or president at  
19 all public colleges and universities in the state of Missouri and  
20 the amount of money contributed by the source;

21 (14) Records which are protected from disclosure by law;

22 (15) Meetings and public records relating to scientific and  
23 technological innovations in which the owner has a proprietary  
24 interest;

25 (16) Records relating to municipal hotlines established for  
26 the reporting of abuse and wrongdoing;

27 (17) Confidential or privileged communications between a  
28 public governmental body and its auditor, including all auditor



1 work product; however, all final audit reports issued by the  
2 auditor are to be considered open records pursuant to this  
3 chapter;

4 (18) Operational guidelines, policies and specific response  
5 plans developed, adopted, or maintained by any public agency  
6 responsible for law enforcement, public safety, first response,  
7 or public health for use in responding to or preventing any  
8 critical incident which is or appears to be terrorist in nature  
9 and which has the potential to endanger individual or public  
10 safety or health. Financial records related to the procurement  
11 of or expenditures relating to operational guidelines, policies  
12 or plans purchased with public funds shall be open. When seeking  
13 to close information pursuant to this exception, the public  
14 governmental body shall affirmatively state in writing that  
15 disclosure would impair the public governmental body's ability to  
16 protect the security or safety of persons or real property, and  
17 shall in the same writing state that the public interest in  
18 nondisclosure outweighs the public interest in disclosure of the  
19 records;

20 (19) Existing or proposed security systems and structural  
21 plans of real property owned or leased by a public governmental  
22 body, and information that is voluntarily submitted by a  
23 nonpublic entity owning or operating an infrastructure to any  
24 public governmental body for use by that body to devise plans for  
25 protection of that infrastructure, the public disclosure of which  
26 would threaten public safety:

27 (a) Records related to the procurement of or expenditures  
28 relating to security systems purchased with public funds shall be

1 open;

2 (b) When seeking to close information pursuant to this  
3 exception, the public governmental body shall affirmatively state  
4 in writing that disclosure would impair the public governmental  
5 body's ability to protect the security or safety of persons or  
6 real property, and shall in the same writing state that the  
7 public interest in nondisclosure outweighs the public interest in  
8 disclosure of the records;

9 (c) Records that are voluntarily submitted by a nonpublic  
10 entity shall be reviewed by the receiving agency within ninety  
11 days of submission to determine if retention of the document is  
12 necessary in furtherance of a state security interest. If  
13 retention is not necessary, the documents shall be returned to  
14 the nonpublic governmental body or destroyed;

15 (20) The portion of a record that identifies security  
16 systems or access codes or authorization codes for security  
17 systems of real property;

18 (21) Records that identify the configuration of components  
19 or the operation of a computer, computer system, computer  
20 network, or telecommunications network, and would allow  
21 unauthorized access to or unlawful disruption of a computer,  
22 computer system, computer network, or telecommunications network  
23 of a public governmental body. This exception shall not be used  
24 to limit or deny access to otherwise public records in a file,  
25 document, data file or database containing public records.  
26 Records related to the procurement of or expenditures relating to  
27 such computer, computer system, computer network, or  
28 telecommunications network, including the amount of moneys paid

1 by, or on behalf of, a public governmental body for such  
2 computer, computer system, computer network, or  
3 telecommunications network shall be open;

4 (22) Credit card numbers, personal identification numbers,  
5 digital certificates, physical and virtual keys, access codes or  
6 authorization codes that are used to protect the security of  
7 electronic transactions between a public governmental body and a  
8 person or entity doing business with a public governmental body.  
9 Nothing in this section shall be deemed to close the record of a  
10 person or entity using a credit card held in the name of a public  
11 governmental body or any record of a transaction made by a person  
12 using a credit card or other method of payment for which  
13 reimbursement is made by a public governmental body;

14 (23) Records submitted by an individual, corporation, or  
15 other business entity to a public institution of higher education  
16 in connection with a proposal to license intellectual property or  
17 perform sponsored research and which contains sales projections  
18 or other business plan information the disclosure of which may  
19 endanger the competitiveness of a business; [and]

20 (24) Records relating to foster home or kinship placements  
21 of children in foster care under section 210.498; and

22 (25) Individually identifiable customer usage and billing  
23 records for customers of a municipally owned utility, unless the  
24 records are requested by the customer or authorized for release  
25 by the customer, except that a municipally owned utility shall  
26 make available to the public the customer's name, billing  
27 address, location of service, and dates of service provided for  
28 any commercial service account.

1           620.2005. 1. As used in sections 620.2000 to 620.2010, the  
2 following terms mean:

3           (1) "Average wage", the new payroll divided by the number  
4 of new jobs, or the payroll of the retained jobs divided by the  
5 number of retained jobs;

6           (2) "Commencement of operations", the starting date for the  
7 qualified company's first new employee, which shall be no later  
8 than twelve months from the date of the approval;

9           (3) "Contractor", a person, employer, or business entity  
10 that enters into an agreement to perform any service or work or  
11 to provide a certain product in exchange for valuable  
12 consideration. This definition shall include but not be limited  
13 to a general contractor, subcontractor, independent contractor,  
14 contract employee, project manager, or a recruiting or staffing  
15 entity;

16           (4) "County average wage", the average wages in each county  
17 as determined by the department for the most recently completed  
18 full calendar year. However, if the computed county average wage  
19 is above the statewide average wage, the statewide average wage  
20 shall be deemed the county average wage for such county for the  
21 purpose of determining eligibility. The department shall publish  
22 the county average wage for each county at least annually.

23 Notwithstanding the provisions of this subdivision to the  
24 contrary, for any qualified company that in conjunction with  
25 their project is relocating employees from a Missouri county with  
26 a higher county average wage, the company shall obtain the  
27 endorsement of the governing body of the community from which  
28 jobs are being relocated or the county average wage for their

1 project shall be the county average wage for the county from  
2 which the employees are being relocated;

3 (5) "Department", the Missouri department of economic  
4 development;

5 (6) "Director", the director of the department of economic  
6 development;

7 (7) "Employee", a person employed by a qualified company,  
8 excluding:

9 (a) Owners of the qualified company unless the qualified  
10 company is participating in an employee stock ownership plan; or

11 (b) Owners of a noncontrolling interest in stock of a  
12 qualified company that is publicly traded;

13 (8) "Existing Missouri business", a qualified company that,  
14 for the ten-year period preceding submission of a notice of  
15 intent to the department, had a physical location in Missouri and  
16 full-time employees who routinely performed job duties within  
17 Missouri;

18 (9) "Full-time employee", an employee of the qualified  
19 company that is scheduled to work an average of at least  
20 thirty-five hours per week for a twelve-month period, and one for  
21 which the qualified company offers health insurance and pays at  
22 least fifty percent of such insurance premiums. An employee that  
23 spends less than fifty percent of the employee's work time at the  
24 facility shall be considered to be located at a facility if the  
25 employee receives his or her directions and control from that  
26 facility, is on the facility's payroll, one hundred percent of  
27 the employee's income from such employment is Missouri income,  
28 and the employee is paid at or above the applicable percentage of

1 the county average wage;

2 (10) "Industrial development authority", an industrial  
3 development authority organized under chapter 349 that has  
4 entered into a formal written memorandum of understanding with an  
5 entity of the United States Department of Defense regarding a  
6 qualified military project;

7 (11) "Infrastructure projects", highways, roads, streets,  
8 bridges, sewers, traffic control systems and devices, water  
9 distribution and supply systems, curbing, sidewalks, storm water  
10 and drainage systems, broadband internet infrastructure, and any  
11 other similar public improvements, but in no case shall  
12 infrastructure projects include private structures;

13 (12) "Local incentives", the present value of the dollar  
14 amount of direct benefit received by a qualified company for a  
15 project facility from one or more local political subdivisions,  
16 but this term shall not include loans or other funds provided to  
17 the qualified company that shall be repaid by the qualified  
18 company to the political subdivision;

19 (13) "Manufacturing capital investment", expenditures made  
20 by a qualified manufacturing company to retool or reconfigure a  
21 manufacturing project facility directly related to the  
22 manufacturing of a new product or the expansion or modification  
23 of the manufacture of an existing product;

24 (14) "Memorandum of understanding", an agreement executed  
25 by an industrial development authority and an entity of the  
26 United States Department of Defense, a copy of which is provided  
27 to the department of economic development, that states, but is  
28 not limited to:

1 (a) A requirement for the military to provide the total  
2 number of existing jobs, jobs directly created by a qualified  
3 military project, and average salaries of such jobs to the  
4 industrial development authority and the department of economic  
5 development annually for the term of the benefit;

6 (b) A requirement for the military to provide an accounting  
7 of the expenditures of capital investment made by the military  
8 directly related to the qualified military project to the  
9 industrial development authority and the department of economic  
10 development annually for the term of the benefit;

11 (c) The process by which the industrial development  
12 authority shall monetize the tax credits annually and any  
13 transaction cost or administrative fee charged by the industrial  
14 development authority to the military on an annual basis;

15 (d) A requirement for the industrial development authority  
16 to provide proof to the department of economic development of the  
17 payment made to the qualified military project annually,  
18 including the amount of such payment;

19 (e) The schedule of the maximum amount of tax credits which  
20 may be authorized in each year for the project and the specified  
21 term of the benefit, as provided by the department of economic  
22 development; and

23 (f) A requirement that the annual benefit paid shall be the  
24 lesser of:

25 a. The maximum amount of tax credits authorized; or

26 b. The actual calculated benefit derived from the number of  
27 new jobs and average salaries;

28 (15) "NAICS" or "NAICS industry classification", the

1 classification provided by the most recent edition of the North  
2 American Industry Classification System as prepared by the  
3 Executive Office of the President, Office of Management and  
4 Budget;

5 (16) "New capital investment", shall include costs incurred  
6 by the qualified company at the project facility after acceptance  
7 by the qualified company of the proposal for benefits from the  
8 department or the approval notice of intent, whichever occurs  
9 first, for real or personal property, and may include the value  
10 of finance or capital leases for real or personal property for  
11 the term of such lease at the project facility executed after  
12 acceptance by the qualified company of the proposal for benefits  
13 from the department or the approval of the notice of intent;

14 (17) "New direct local revenue", the present value of the  
15 dollar amount of direct net new tax revenues of the local  
16 political subdivisions likely to be produced by the project over  
17 a ten-year period as calculated by the department, excluding  
18 local earnings tax, and net new utility revenues, provided the  
19 local incentives include a discount or other direct incentives  
20 from utilities owned or operated by the political subdivision;

21 (18) "New job", the number of full-time employees located  
22 at the project facility that exceeds the project facility base  
23 employment less any decrease in the number of full-time employees  
24 at related facilities below the related facility base employment.  
25 No job that was created prior to the date of the notice of intent  
26 shall be deemed a new job;

27 (19) "New payroll", the amount of wages paid for all new  
28 jobs, located at the project facility during the qualified



1 company's tax year that exceeds the project facility base  
2 payroll;

3 (20) "New product", a new model or line of a manufactured  
4 good that has not been manufactured in Missouri by a qualified  
5 manufacturing company at any time prior to the date of the notice  
6 of intent, or an existing brand, model, or line of a manufactured  
7 good that is redesigned;

8 (21) "Notice of intent", a form developed by the department  
9 and available online, completed by the qualified company, and  
10 submitted to the department stating the qualified company's  
11 intent to request benefits under this program. The notice of  
12 intent shall be accompanied with a detailed plan by the  
13 qualifying company to make good faith efforts to employ, at a  
14 minimum, commensurate with the percentage of minority populations  
15 in the state of Missouri, as reported in the previous decennial  
16 census, the following: racial minorities, contractors who are  
17 racial minorities, and contractors that, in turn, employ at a  
18 minimum racial minorities commensurate with the percentage of  
19 minority populations in the state of Missouri, as reported in the  
20 previous decennial census. At a minimum, such plan shall include  
21 monitoring the effectiveness of outreach and recruitment  
22 strategies in attracting diverse applicants and linking with  
23 different or additional referral sources in the event that  
24 recruitment efforts fail to produce a diverse pipeline of  
25 applicants;

26 (22) "Percent of local incentives", the amount of local  
27 incentives divided by the amount of new direct local revenue;

28 (23) "Program", the Missouri works program established in

1 sections 620.2000 to 620.2020;

2 (24) "Project facility", the building or buildings used by  
3 a qualified company at which new or retained jobs and any new  
4 capital investment are or will be located or by a qualified  
5 manufacturing company at which a manufacturing capital investment  
6 is or will be located. A project facility may include separate  
7 buildings located within sixty miles of each other such that  
8 their purpose and operations are interrelated; provided that  
9 where the buildings making up the project facility are not  
10 located within the same county, the average wage of the new  
11 payroll shall exceed the applicable percentage of the highest  
12 county average wage among the counties in which the buildings are  
13 located. Upon approval by the department, a subsequent project  
14 facility may be designated if the qualified company demonstrates  
15 a need to relocate to the subsequent project facility at any time  
16 during the project period. For qualified military projects, the  
17 term "project facility" means the military base or installation  
18 at which such qualified military project is or shall be located;

19 (25) "Project facility base employment", the greater of the  
20 number of full-time employees located at the project facility on  
21 the date of the notice of intent or, for the twelve-month period  
22 prior to the date of the notice of intent, the average number of  
23 full-time employees located at the project facility. In the  
24 event the project facility has not been in operation for a full  
25 twelve-month period, the average number of full-time employees  
26 for the number of months the project facility has been in  
27 operation prior to the date of the notice of intent;

28 (26) "Project facility base payroll", the annualized

1 payroll for the project facility base employment or the total  
2 amount of taxable wages paid by the qualified company to  
3 full-time employees of the qualified company located at the  
4 project facility in the twelve months prior to the notice of  
5 intent. For purposes of calculating the benefits under this  
6 program, the amount of base payroll shall increase each year  
7 based on an appropriate measure, as determined by the department;

8 (27) "Project period", the time period within which  
9 benefits are awarded to a qualified company or within which the  
10 qualified company is obligated to perform under an agreement with  
11 the department, whichever is greater;

12 (28) "Projected net fiscal benefit", the total fiscal  
13 benefit to the state less any state benefits offered to the  
14 qualified company, as determined by the department;

15 (29) "Qualified company", a firm, partnership, joint  
16 venture, association, private or public corporation whether  
17 organized for profit or not, or headquarters of such entity  
18 registered to do business in Missouri that is the owner or  
19 operator of a project facility, certifies that it offers health  
20 insurance to all full-time employees of all facilities located in  
21 this state, and certifies that it pays at least fifty percent of  
22 such insurance premiums. For the purposes of sections 620.2000  
23 to 620.2020, the term "qualified company" shall not include:

24 (a) Gambling establishments (NAICS industry group 7132);

25 (b) Store front consumer-based retail trade establishments  
26 (under NAICS sectors 44 and 45), except with respect to any  
27 company headquartered in this state with a majority of its  
28 full-time employees engaged in operations not within the NAICS

1 codes specified in this subdivision;

2 (c) Food and drinking places (NAICS subsector 722);

3 (d) Public utilities (NAICS 221 including water and sewer  
4 services);

5 (e) Any company that is delinquent in the payment of any  
6 nonprotested taxes or any other amounts due the state or federal  
7 government or any other political subdivision of this state;

8 (f) Any company requesting benefits for retained jobs that  
9 has filed for or has publicly announced its intention to file for  
10 bankruptcy protection. However, a company that has filed for or  
11 has publicly announced its intention to file for bankruptcy may  
12 be a qualified company provided that such company:

13 a. Certifies to the department that it plans to reorganize  
14 and not to liquidate; and

15 b. After its bankruptcy petition has been filed, it  
16 produces proof, in a form and at times satisfactory to the  
17 department, that it is not delinquent in filing any tax returns  
18 or making any payment due to the state of Missouri, including but  
19 not limited to all tax payments due after the filing of the  
20 bankruptcy petition and under the terms of the plan of  
21 reorganization. Any taxpayer who is awarded benefits under this  
22 subsection and who files for bankruptcy under Chapter 7 of the  
23 United States Bankruptcy Code, Title 11 U.S.C., shall immediately  
24 notify the department and shall forfeit such benefits and shall  
25 repay the state an amount equal to any state tax credits already  
26 redeemed and any withholding taxes already retained;

27 (g) Educational services (NAICS sector 61);

28 (h) Religious organizations (NAICS industry group 8131);

- 1 (i) Public administration (NAICS sector 92);
- 2 (j) Ethanol distillation or production;
- 3 (k) Biodiesel production; or
- 4 (l) Health care and social services (NAICS sector 62).

5  
6 Notwithstanding any provision of this section to the contrary,  
7 the headquarters, administrative offices, or research and  
8 development facilities of an otherwise excluded business may  
9 qualify for benefits if the offices or facilities serve a  
10 multistate territory. In the event a national, state, or  
11 regional headquarters operation is not the predominant activity  
12 of a project facility, the jobs and investment of such operation  
13 shall be considered eligible for benefits under this section if  
14 the other requirements are satisfied;

15 (30) "Qualified manufacturing company", a company that:

16 (a) Is a qualified company that manufactures motor vehicles  
17 (NAICS group 3361);

18 (b) Manufactures goods at a facility in Missouri;

19 (c) Manufactures a new product or has commenced making a  
20 manufacturing capital investment to the project facility  
21 necessary for the manufacturing of such new product, or modifies  
22 or expands the manufacture of an existing product or has  
23 commenced making a manufacturing capital investment for the  
24 project facility necessary for the modification or expansion of  
25 the manufacture of such existing product; and

26 (d) Continues to meet the requirements of paragraphs (a) to  
27 (c) of this subdivision for the project period;

28 (31) "Qualified military project", the expansion or

1 improvement of a military base or installation within this state  
2 that causes:

3 (a) An increase of ten or more part-time or full-time  
4 military or civilian support personnel:

5 a. Whose average salaries equal or exceed ninety percent of  
6 the county average wage; and

7 b. Who are offered health insurance, with an entity of the  
8 United States Department of Defense paying at least fifty percent  
9 of such insurance premiums; and

10 (b) Investment in real or personal property at the base or  
11 installation expressly for the purposes of serving a new or  
12 expanded military activity or unit;

13 (32) "Related company", shall mean:

14 (a) A corporation, partnership, trust, or association  
15 controlled by the qualified company;

16 (b) An individual, corporation, partnership, trust, or  
17 association in control of the qualified company; or

18 (c) Corporations, partnerships, trusts or associations  
19 controlled by an individual, corporation, partnership, trust, or  
20 association in control of the qualified company. As used in this  
21 paragraph, "control of a qualified company" shall mean:

22 a. Ownership, directly or indirectly, of stock possessing  
23 at least fifty percent of the total combined voting power of all  
24 classes of stock entitled to vote in the case of a qualified  
25 company that is a corporation;

26 b. Ownership of at least fifty percent of the capital or  
27 profit interest in such qualified company if it is a partnership  
28 or association;

1           c. Ownership, directly or indirectly, of at least fifty  
2 percent of the beneficial interest in the principal or income of  
3 such qualified company if it is a trust, and ownership shall be  
4 determined as provided in Section 318 of the Internal Revenue  
5 Code of 1986, as amended;

6           (33) "Related facility", a facility operated by the  
7 qualified company or a related company located in this state that  
8 is directly related to the operations of the project facility or  
9 in which operations substantially similar to the operations of  
10 the project facility are performed;

11           (34) "Related facility base employment", the greater of the  
12 number of full-time employees located at all related facilities  
13 on the date of the notice of intent or, for the twelve-month  
14 period prior to the date of the notice of intent, the average  
15 number of full-time employees located at all related facilities  
16 of the qualified company or a related company located in this  
17 state;

18           (35) "Related facility base payroll", the annualized  
19 payroll of the related facility base payroll or the total amount  
20 of taxable wages paid by the qualified company to full-time  
21 employees of the qualified company located at a related facility  
22 in the twelve months prior to the filing of the notice of intent.  
23 For purposes of calculating the benefits under this program, the  
24 amount of related facility base payroll shall increase each year  
25 based on an appropriate measure, as determined by the department;

26           (36) "Rural area", a county in Missouri with a population  
27 less than seventy-five thousand or that does not contain an  
28 individual city with a population greater than fifty thousand

1 according to the most recent federal decennial census;

2 (37) "Tax credits", tax credits issued by the department to  
3 offset the state taxes imposed by chapters 143 and 148, or which  
4 may be sold or refunded as provided for in this program;

5 (38) "Withholding tax", the state tax imposed by sections  
6 143.191 to 143.265. For purposes of this program, the  
7 withholding tax shall be computed using a schedule as determined  
8 by the department based on average wages.

9 2. This section is subject to the provisions of section  
10 196.1127.

11 620.2010. 1. In exchange for the consideration provided by  
12 the new tax revenues and other economic stimuli that will be  
13 generated by the new jobs created, a qualified company may, for a  
14 period of five years from the date the new jobs are created, or  
15 for a period of six years from the date the new jobs are created  
16 if the qualified company is an existing Missouri business, retain  
17 an amount equal to the withholding tax as calculated under  
18 subdivision (38) of section 620.2005 from the new jobs that would  
19 otherwise be withheld and remitted by the qualified company under  
20 the provisions of sections 143.191 to 143.265 if:

21 (1) The qualified company creates ten or more new jobs, and  
22 the average wage of the new payroll equals or exceeds ninety  
23 percent of the county average wage;

24 (2) The qualified company creates two or more new jobs at a  
25 project facility located in a rural area, the average wage of the  
26 new payroll equals or exceeds ninety percent of the county  
27 average wage, and the qualified company commits to making at  
28 least one hundred thousand dollars of new capital investment at



1 the project facility within two years; or

2 (3) The qualified company creates two or more new jobs at a  
3 project facility located within a zone designated under sections  
4 135.950 to 135.963, the average wage of the new payroll equals or  
5 exceeds eighty percent of the county average wage, and the  
6 qualified company commits to making at least one hundred thousand  
7 dollars in new capital investment at the project facility within  
8 two years of approval.

9 2. In addition to any benefits available under subsection 1  
10 of this section, the department may award a qualified company  
11 that satisfies subdivision (1) of subsection 1 of this section  
12 additional tax credits, issued each year for a period of five  
13 years from the date the new jobs are created, or for a period of  
14 six years from the date the new jobs are created if the qualified  
15 company is an existing Missouri business, in an amount equal to  
16 or less than six percent of new payroll; provided that in no  
17 event may the total amount of benefits awarded to a qualified  
18 company under this section exceed nine percent of new payroll in  
19 any calendar year. The amount of tax credits awarded to a  
20 qualified company under this subsection shall not exceed the  
21 projected net fiscal benefit to the state, as determined by the  
22 department, and shall not exceed the least amount necessary to  
23 obtain the qualified company's commitment to initiate the  
24 project. In determining the amount of tax credits to award to a  
25 qualified company under this subsection or a qualified  
26 manufacturing company under subsection 3 of this section, the  
27 department shall consider the following factors:

28 (1) The significance of the qualified company's need for

1 program benefits;

2 (2) The amount of projected net fiscal benefit to the state  
3 of the project and the period in which the state would realize  
4 such net fiscal benefit;

5 (3) The overall size and quality of the proposed project,  
6 including the number of new jobs, new capital investment,  
7 manufacturing capital investment, proposed wages, growth  
8 potential of the qualified company, the potential multiplier  
9 effect of the project, and similar factors;

10 (4) The financial stability and creditworthiness of the  
11 qualified company;

12 (5) The level of economic distress in the area;

13 (6) An evaluation of the competitiveness of alternative  
14 locations for the project facility, as applicable; and

15 (7) The percent of local incentives committed.

16 3. (1) The department may award tax credits to a qualified  
17 manufacturing company that makes a manufacturing capital  
18 investment of at least five hundred million dollars not more than  
19 three years following the department's approval of a notice of  
20 intent and the execution of an agreement that meets the  
21 requirements of subsection 4 of this section. Such tax credits  
22 shall be issued no earlier than January 1, 2023, and may be  
23 issued each year for a period of five years. A qualified  
24 manufacturing company may qualify for an additional five-year  
25 period under this subsection if it makes an additional  
26 manufacturing capital investment of at least two hundred fifty  
27 million dollars within five years of the department's approval of  
28 the original notice of intent.

1           (2) The maximum amount of tax credits that any one  
2 qualified manufacturing company may receive under this subsection  
3 shall not exceed five million dollars per calendar year. The  
4 aggregate amount of tax credits awarded to all qualified  
5 manufacturing companies under this subsection shall not exceed  
6 ten million dollars per calendar year.

7           (3) If, at the project facility at any time during the  
8 project period, the qualified manufacturing company discontinues  
9 the manufacturing of the new product, or discontinues the  
10 modification or expansion of an existing product, and does not  
11 replace it with a subsequent or additional new product or with a  
12 modification or expansion of an existing product, the company  
13 shall immediately cease receiving any benefit awarded under this  
14 subsection for the remainder of the project period and shall  
15 forfeit all rights to retain or receive any benefit awarded under  
16 this subsection for the remainder of such period.

17           (4) Notwithstanding any other provision of law to the  
18 contrary, any qualified manufacturing company that is awarded  
19 benefits under this section shall not simultaneously receive tax  
20 credits or exemptions under sections 100.700 to 100.850 for the  
21 jobs created or retained or capital improvement that qualified  
22 for benefits under this section. The provisions of subsection 5  
23 of section 285.530 shall not apply to a qualified manufacturing  
24 company that is awarded benefits under this section.

25           4. Upon approval of a notice of intent to receive tax  
26 credits under subsection 2, 3, 6, or 7 of this section, the  
27 department and the qualified company shall enter into a written  
28 agreement covering the applicable project period. The agreement

1 shall specify, at a minimum:

2 (1) The committed number of new jobs, new payroll, and new  
3 capital investment, or the manufacturing capital investment and  
4 committed percentage of retained jobs for each year during the  
5 project period;

6 (2) The date or time period during which the tax credits  
7 shall be issued, which may be immediately or over a period not to  
8 exceed two years from the date of approval of the notice of  
9 intent;

10 (3) Clawback provisions, as may be required by the  
11 department;

12 (4) Financial guarantee provisions as may be required by  
13 the department, provided that financial guarantee provisions  
14 shall be required by the department for tax credits awarded under  
15 subsection 7 of this section; and

16 (5) Any other provisions the department may require.

17 5. In lieu of the benefits available under sections 1 and 2  
18 of this section, and in exchange for the consideration provided  
19 by the new tax revenues and other economic stimuli that will be  
20 generated by the new jobs created by the program, a qualified  
21 company may, for a period of five years from the date the new  
22 jobs are created, or for a period of six years from the date the  
23 new jobs are created if the qualified company is an existing  
24 Missouri business, retain an amount equal to the withholding tax  
25 as calculated under subdivision (38) of section 620.2005 from the  
26 new jobs that would otherwise be withheld and remitted by the  
27 qualified company under the provisions of sections 143.191 to  
28 143.265 equal to:

1           (1) Six percent of new payroll for a period of five years  
2 from the date the required number of new jobs were created if the  
3 qualified company creates one hundred or more new jobs and the  
4 average wage of the new payroll equals or exceeds one hundred  
5 twenty percent of the county average wage of the county in which  
6 the project facility is located; or

7           (2) Seven percent of new payroll for a period of five years  
8 from the date the required number of jobs were created if the  
9 qualified company creates one hundred or more new jobs and the  
10 average wage of the new payroll equals or exceeds one hundred  
11 forty percent of the county average wage of the county in which  
12 the project facility is located.

13  
14 The department shall issue a refundable tax credit for any  
15 difference between the amount of benefit allowed under this  
16 subsection and the amount of withholding tax retained by the  
17 company, in the event the withholding tax is not sufficient to  
18 provide the entire amount of benefit due to the qualified company  
19 under this subsection.

20           6. In addition to the benefits available under subsection 5  
21 of this section, the department may award a qualified company  
22 that satisfies the provisions of subsection 5 of this section  
23 additional tax credits, issued each year for a period of five  
24 years from the date the new jobs are created, or for a period of  
25 six years from the date the new jobs are created if the qualified  
26 company is an existing Missouri business, in an amount equal to  
27 or less than three percent of new payroll; provided that in no  
28 event may the total amount of benefits awarded to a qualified

1 company under this section exceed nine percent of new payroll in  
2 any calendar year. The amount of tax credits awarded to a  
3 qualified company under this subsection shall not exceed the  
4 projected net fiscal benefit to the state, as determined by the  
5 department, and shall not exceed the least amount necessary to  
6 obtain the qualified company's commitment to initiate the  
7 project. In determining the amount of tax credits to award to a  
8 qualified company under this subsection, the department shall  
9 consider the factors provided under subsection 2 of this section.

10 7. In lieu of the benefits available under subsections 1,  
11 2, 5, and 6 of this section, and in exchange for the  
12 consideration provided by the new tax revenues and other economic  
13 stimuli that will be generated by the new jobs and new capital  
14 investment created by the program, the department may award a  
15 qualified company that satisfies the provisions of subdivision  
16 (1) of subsection 1 of this section tax credits, issued within  
17 one year following the qualified company's acceptance of the  
18 department's proposal for benefits, in an amount equal to or less  
19 than nine percent of new payroll. The amount of tax credits  
20 awarded to a qualified company under this subsection shall not  
21 exceed the projected net fiscal benefit to the state, as  
22 determined by the department, and shall not exceed the least  
23 amount necessary to obtain the qualified company's commitment to  
24 initiate the project. In determining the amount of tax credits  
25 to award to a qualified company under this subsection, the  
26 department shall consider the factors provided under subsection 2  
27 of this section and the qualified company's commitment to new  
28 capital investment and new job creation within the state for a

1 period of not less than ten years. For the purposes of this  
2 subsection, each qualified company shall have an average wage of  
3 the new payroll that equals or exceeds one hundred percent of the  
4 county average wage. Notwithstanding the provisions of section  
5 620.2020 to the contrary, this subsection, shall expire on June  
6 30, 2025.

7 8. No benefits shall be available under this section for  
8 any qualified company that has performed significant,  
9 project-specific site work at the project facility, purchased  
10 machinery or equipment related to the project, or has publicly  
11 announced its intention to make new capital investment or  
12 manufacturing capital investment at the project facility prior to  
13 receipt of a proposal for benefits under this section or approval  
14 of its notice of intent, whichever occurs first.

15 9. In lieu of any other benefits under this chapter, the  
16 department of economic development may award a tax credit to an  
17 industrial development authority for a qualified military project  
18 in an amount equal to the estimated withholding taxes associated  
19 with the part-time and full-time civilian and military new jobs  
20 located at the facility and directly impacted by the project.

21 The amount of the tax credit shall be calculated by multiplying:

22 (1) The average percentage of tax withheld, as provided by  
23 the department of revenue to the department of economic  
24 development;

25 (2) The average salaries of the jobs directly created by  
26 the qualified military project; and

27 (3) The number of jobs directly created by the qualified  
28 military project.

1 If the amount of the tax credit represents the least amount  
2 necessary to accomplish the qualified military project, the tax  
3 credits may be issued, but no tax credits shall be issued for a  
4 term longer than fifteen years. No qualified military project  
5 shall be eligible for tax credits under this subsection unless  
6 the department of economic development determines the qualified  
7 military project shall achieve a net positive fiscal impact to  
8 the state.

9 Section B. Because of the need to submit a question to the  
10 voters in a timely manner and the need to provide certainty for  
11 state employees who wish to participate as candidates in the 2020  
12 election cycle, the repeal and reenactment of sections 36.155 and  
13 321.300 of this act is deemed necessary for the immediate  
14 preservation of the public health, welfare, peace and safety, and  
15 is hereby declared to be an emergency act within the meaning of  
16 the constitution, and the repeal and reenactment of sections  
17 36.155 and 321.300 of this act shall be in full force and effect  
18 upon its passage and approval.