

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 867, Page 1, Section A, Line 3, by
2 inserting after all of said section and line the following:

3
4 "32.085. 1. The following words or phrases as used in this section and section 32.087 shall
5 have the following meaning unless a different meaning clearly appears from the context:

6 (1) "Boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel"
7 are defined in section 306.010;

8 (2) "District" shall mean a subdivision defined by its geographic location that is not a city or
9 county;

10 (3) "Farm machinery" means new or used farm tractors, cultivating and harvesting
11 equipment which ordinarily is attached thereto, combines, cornpickers, cottonpickers, farm trailers,
12 and such other new or used farm equipment or machinery which are used exclusively for
13 agricultural purposes as the director of revenue may exempt by rule or regulation of the department
14 of revenue;

15 [(3)] (4) "Local sales tax" shall mean any tax levied, assessed, or payable under the local
16 sales tax law;

17 [(4)] (5) "Local sales tax law" shall refer [specifically] to [sections 66.600 to 66.630, 67.391
18 to 67.395, 67.500 to 67.545, 67.547, 67.548, 67.550 to 67.570, 67.581, 67.582, 67.583, 67.590
19 to 67.594, 67.700 to 67.727, 67.729, 67.730 to 67.739, 67.782, 67.1712 to 67.1715, 92.400 to
20 92.421, 94.500 to 94.550, 94.577, 94.600 to 94.655, and 94.700 to 94.755, and] any provision of
21 law [hereafter] enacted authorizing the imposition of a sales tax by a political subdivision of this
22 state; provided that such sales tax applies to all transactions which are subject to the taxes imposed
23 under the provisions of sections 144.010 to 144.525;

24 [(5)] (6) "Taxing entity" shall refer specifically to any political subdivision of this state
25 which is authorized by the local sales tax law to impose one or more local sales taxes.

26 2. To the extent that sections 32.085 to 32.087 conflict with the local sales and use tax law,
27 sections 32.085 to 32.087 shall control.

28 32.086. Notwithstanding any other provision of law, for all local sales and use taxes
29 collected by the department and remitted to a political jurisdiction or taxing district, the department
30 shall remit one percent of the amount collected to the general revenue fund to offset the cost of
31 collection, unless a greater amount is specified in the local sales and use tax law. The department

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1 shall not commingle the remaining amounts collected with general revenues and shall remit the
 2 remaining amounts collected to the political jurisdiction or taxing district less any credits for
 3 erroneous payments, overpayments, and dishonored checks.

4 32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption
 5 of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the
 6 governing body or official of such taxing entity shall forward to the director of revenue by United
 7 States registered mail or certified mail a certified copy of the ordinance or order. [The ordinance or
 8 order shall reflect the effective date thereof.]

9 2. Any local sales tax so adopted shall become effective [on the first day of the second
 10 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,
 11 except] as provided in subsection [18] 19 of this section, and shall be imposed on all transactions on
 12 which the Missouri state sales tax is imposed.

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

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

23 5.] (1) The ordinance or order imposing a local sales tax under the local sales tax law shall
 24 impose a tax upon all transactions upon which the Missouri state sales tax is imposed to the extent
 25 and in the manner provided in sections 144.010 to 144.525, and the rules and regulations of the
 26 director of revenue issued pursuant thereto]; except that the rate of the tax shall be the sum of the
 27 combined rate of the state sales tax or state highway use tax and all local sales taxes imposed under
 28 the provisions of the local sales tax law].

29 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
 30 except those in which voters have previously approved a local use tax under section 144.757, shall
 31 have placed on the ballot on or after the general election in November 2014, but no later than the
 32 general election in November 2016, whether to repeal application of the local sales tax to the titling
 33 of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under
 34 section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot
 35 question presented to the local voters shall contain substantially the following language:

36 Shall the (local jurisdiction's name) discontinue applying and collecting the
 37 local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were
 38 purchased from a source other than a licensed Missouri dealer?

39 Approval of this measure will result in a reduction of local revenue to provide for vital services for
 40 (local jurisdiction's name) and it will place Missouri dealers of motor vehicles,
 41 outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor

1 vehicles, outboard motors, boats, and trailers.

2 YES NO

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

5 (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of
6 the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot
7 question before the voters on or before the general election in November 2016, the local taxing
8 jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats,
9 and outboard motors that were purchased from a source other than a licensed Missouri dealer. (4)

10 In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection
11 be placed before the voters, the governing body of any local taxing jurisdiction that had previously
12 imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors may, at
13 any time, place a proposal on the ballot at any election to repeal application of the local sales tax to
14 the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than
15 a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are
16 in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales
17 tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors
18 purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the
19 registered voters voting thereon are opposed to the proposal to repeal application of the local sales
20 tax to such titling, such application shall remain in effect.

21 (5) In addition to the requirement that the ballot question set forth in subdivision (2) of this
22 subsection be placed before the voters on or after the general election in November 2014, and on or
23 before the general election in November 2016, whenever the governing body of any local taxing
24 jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard
25 motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction
26 voting in the last gubernatorial election, and calling for a proposal to be placed on the ballot at any
27 election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and
28 outboard motors purchased from a source other than a licensed Missouri dealer, the governing body
29 shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax
30 to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of
31 the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall
32 no longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors purchased
33 from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered
34 voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such
35 titling, such application shall remain in effect.

36 (6) Nothing in this subsection shall be construed to authorize the voters of any jurisdiction
37 to repeal application of any state sales or use tax.

38 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
39 purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take
40 effect on the first day of the second calendar quarter after the election. If any local sales tax on the
41 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a

1 licensed Missouri dealer is required to cease to be applied or collected due to failure of a local
2 taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation
3 shall take effect on March 1, 2017.

4 [6.] 5. On and after the effective date of any local sales tax imposed under the provisions of
5 the local sales tax law, the director of revenue shall perform all functions incident to the
6 administration, collection, enforcement, and operation of the tax, and the director of revenue shall
7 collect in addition to the sales tax for the state of Missouri all additional local sales taxes authorized
8 under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax
9 law together with all taxes imposed under the sales tax law of the state of Missouri shall be collected
10 together and reported upon such forms and under such administrative rules and regulations as may
11 be prescribed by the director of revenue.

12 [7.] 6. All applicable provisions contained in sections 144.010 to 144.525 governing the
13 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection
14 of any local sales tax imposed under the local sales tax law except as modified by the local sales tax
15 law.

16 [8.] 7. All exemptions granted to agencies of government, organizations, persons and to the
17 sale of certain articles and items of tangible personal property and taxable services under the
18 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter be
19 amended, it being the intent of this general assembly to ensure that the same sales tax exemptions
20 granted from the state sales tax law also be granted under the local sales tax law, are hereby made
21 applicable to the imposition and collection of all local sales taxes imposed under the local sales tax
22 law.

23 [9.] 8. The same sales tax permit, exemption certificate and retail certificate required by
24 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
25 the requirements of the local sales tax law, and no additional permit or exemption certificate or
26 retail certificate shall be required; except that the director of revenue may prescribe a form of
27 exemption certificate for an exemption from any local sales tax imposed by the local sales tax law.

28 [10.] 9. All discounts allowed the retailer under the provisions of the state sales tax law for
29 the collection of and for payment of taxes under the provisions of the state sales tax law are hereby
30 allowed and made applicable to any local sales tax collected under the provisions of the local sales
31 tax law.

32 [11.] 10. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a
33 violation of the provisions of those sections are hereby made applicable to violations of the
34 provisions of the local sales tax law.

35 [12. (1)] 11. For the purposes of any local sales tax imposed by an ordinance or order under
36 the local sales tax law, all sales [, except the sale of motor vehicles, trailers, boats, and outboard
37 motors required to be titled under the laws of the state of Missouri, shall be deemed to be
38 consummated at the place of business of the retailer unless the tangible personal property sold is
39 delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has more
40 than one place of business in this state which participates in the sale, the sale shall be deemed to be
41 consummated at the place of business of the retailer where the initial order for the tangible personal

1 property is taken, even though the order must be forwarded elsewhere for acceptance, approval of
2 credit, shipment or billing. A sale by a retailer's agent or employee shall be deemed to be
3 consummated at the place of business from which he works.

4 (2) For the purposes of any local sales tax imposed by an ordinance or order under the local
5 sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and outboard motors
6 shall be imposed at the rate in effect at the location of the residence of the purchaser, and remitted to
7 that local taxing entity, and not at the place of business of the retailer, or the place of business from
8 which the retailer's agent or employee works.

9 (3) For the purposes of any local tax imposed by an ordinance or under the local sales tax
10 law on charges for mobile telecommunications services, all taxes of mobile telecommunications
11 service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C.
12 Sections 116 through 124, as amended] shall be sourced as provided by sections 144.111 to 144.114.

13 [13.] 12. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers,
14 boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall be
15 collected from the purchaser by the director of revenue at the time application is made for a
16 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax
17 under the local sales tax law.

18 [14.] 13. The director of revenue and any of his deputies, assistants and employees who
19 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
20 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
21 director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds
22 payable to any and all taxing entities in whose behalf such funds have been collected under the local
23 sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of
24 revenue may enter into a blanket bond covering himself and all such deputies, assistants and
25 employees. The cost of any premium for such bonds shall be paid by the director of revenue from
26 the share of the collections under the sales tax law retained by the director of revenue for the benefit
27 of the state.

28 [15.] 14. The director of revenue shall annually report on his management of each trust fund
29 which is created under the local sales tax law and administration of each local sales tax imposed
30 under the local sales tax law. He shall provide each taxing entity imposing one or more local sales
31 taxes authorized by the local sales tax law with a detailed accounting of the source of all funds
32 received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor
33 shall annually audit each trust fund. A copy of the director's report and annual audit shall be
34 forwarded to each taxing entity imposing one or more local sales taxes.

35 [16.] 15. Within the boundaries of any taxing entity where one or more local sales taxes
36 have been imposed, if any person is delinquent in the payment of the amount required to be paid by
37 him under the local sales tax law or in the event a determination has been made against him for
38 taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection of
39 the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.
40 Where the director of revenue has determined that suit must be filed against any person for the
41 collection of delinquent taxes due the state under the state sales tax law, and where such person is

1 also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify
2 the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due
3 so that appropriate action may be taken by the taxing entity.

4 [17.] 16. Where property is seized by the director of revenue under the provisions of any
5 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
6 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
7 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in
8 any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity
9 under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the
10 state, and the remainder, if any, shall be applied to all sums due such taxing entity.

11 [18.] 17. If a local sales tax has been in effect for at least one year under the provisions of
12 the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at
13 an election as provided for in the local sales tax law prior to the date such tax is due to expire, the
14 tax [so] as reimposed shall become effective [the first day of the first calendar quarter after the
15 director receives a certified copy of the ordinance, order or resolution accompanied by a map clearly
16 showing the boundaries thereof and the results of such election, provided that such ordinance, order
17 or resolution and all necessary accompanying materials are received by the director at least thirty
18 days prior to the expiration of such tax] as provided by subsection 19 of section 32.087. Any
19 administrative cost or expense incurred by the state as a result of the provisions of this subsection
20 shall be paid by the city or county reimposing such tax.

21 18. If the boundaries of a city in which a sales tax has been imposed shall thereafter be
22 changed or altered, the city clerk shall forward to the director of revenue by United States registered
23 mail or certified mail a certified copy of the ordinance adding or detaching territory from the city
24 within ten days of adoption of the ordinance. The ordinance shall reflect the effective date of the
25 ordinance and shall be accompanied by a map of the city clearly showing the territory added or
26 detached from the city boundaries. Upon receipt of the ordinance and map, the tax imposed under
27 the local sales tax law shall be effective in the added territory or abolished in the detached territory
28 on the first day of a calendar quarter after one hundred twenty days' notice to sellers.

29 19. (1) The effective date for the imposition, repeal, or rate change for each local sales and
30 use tax is the first day of the calendar quarter after a minimum of one hundred twenty days' notice to
31 sellers. For purchases from printed catalogs wherein the purchaser computed the sales or use tax
32 based upon the local sales and use tax rates published in the catalog, the effective date is the first
33 day of the calendar quarter after a minimum of one hundred twenty days' notice to the sellers.

34 (2) The effective date for any local jurisdiction boundary change for sales and use tax
35 purposes is the first day of the calendar quarter after a minimum of one hundred twenty days' notice
36 to sellers.

37 20. Any change to any local sales tax boundary or rate shall be effective on the first day of a
38 calendar quarter after one hundred twenty days' notice to sellers.

39 66.620. 1. All county sales taxes collected by the director of revenue under sections 66.600
40 to 66.630 on behalf of any county[, less one percent for cost of collection which shall be deposited
41 in the state's general revenue fund after payment of premiums for surety bonds as provided in

1 section 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as
2 the "County Sales Tax Trust Fund". [The moneys in the county sales tax trust fund shall not be
3 deemed to be state funds and shall not be commingled with any funds of the state.] The director of
4 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
5 each county imposing a county sales tax, and the records shall be open to the inspection of officers
6 of the county and the public. Not later than the tenth day of each month, the director of revenue
7 shall distribute all moneys deposited in the trust fund during the preceding month to the county
8 which levied the tax; such funds shall be deposited with the county treasurer of the county and all
9 expenditures of funds arising from the county sales tax trust fund shall be by an appropriation act to
10 be enacted by the legislative council of the county, and to the cities, towns and villages located
11 wholly or partly within the county which levied the tax in the manner as set forth in sections 66.600
12 to 66.630.

13 2. In any county not adopting an additional sales tax and alternate distribution system as
14 provided in section 67.581, for the purposes of distributing the county sales tax, the county shall be
15 divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and
16 villages which are located wholly or partly within the county which levied the tax and which had a
17 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the
18 adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall
19 consist of all cities, towns and villages which are located wholly or partly within the county which
20 levied the tax and which had a city sales tax approved by the voters of such city under the
21 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax.
22 For the purposes of determining the location of consummation of sales for distribution of funds to
23 cities, towns and villages in group A, the boundaries of any such city, town or village shall be the
24 boundary of that city, town or village as it existed on March 19, 1984. Group B shall consist of all
25 cities, towns and villages which are located wholly or partly within the county which levied the tax
26 and which did not have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on
27 the day prior to the adoption of the county sales tax ordinance, and shall also include all
28 unincorporated areas of the county which levied the tax; except that, beginning January 1, 1980,
29 group B shall consist of all cities, towns and villages which are located wholly or partly within the
30 county which levied the tax and which did not have a city sales tax approved by the voters of such
31 city under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the
32 county sales tax and shall also include all unincorporated areas of the county which levied the tax.

33 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
34 villages in group A the taxes based on the location in which the sales were deemed consummated
35 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
36 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
37 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the
38 cities, towns and villages and the county in group B as follows: To the county which levied the tax,
39 a percentage of the distributable revenue equal to the percentage ratio that the population of the
40 unincorporated areas of the county bears to the total population of group B; and to each city, town
41 or village in group B located wholly within the taxing county, a percentage of the distributable

1 revenue equal to the percentage ratio that the population of such city, town or village bears to the
2 total population of group B; and to each city, town or village located partly within the taxing county,
3 a percentage of the distributable revenue equal to the percentage ratio that the population of that part
4 of the city, town or village located within the taxing county bears to the total population of group B.

5 4. From and after January 1, 1994, the director of revenue shall distribute to the cities,
6 towns and villages in group A a portion of the taxes based on the location in which the sales were
7 deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance with
8 the formula described in this subsection. After deducting the distribution to the cities, towns and
9 villages in group A, the director of revenue shall distribute funds in the county sales tax trust fund to
10 the cities, towns and villages and the county in group B as follows: To the county which levied the
11 tax, ten percent multiplied by the percentage of the population of unincorporated county which has
12 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues
13 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio
14 that the population of unincorporated areas of the county bears to the total population of group B;
15 and to each city, town or village in group B located wholly within the taxing county, a percentage of
16 the remaining distributable revenue equal to the percentage ratio that the population of such city,
17 town or village bears to the total population of group B; and to each city, town or village located
18 partly within the taxing county, a percentage of the remaining distributable revenue equal to the
19 percentage ratio that the population of that part of the city, town or village located within the taxing
20 county bears to the total population of group B.

21 5. (1) For purposes of administering the distribution formula of subsection 4 of this section,
22 the revenues arising each year from sales occurring within each group A city, town or village shall
23 be distributed as follows: Until such revenues reach the adjusted county average, as hereinafter
24 defined, there shall be distributed to the city, town or village all of such revenues reduced by the
25 percentage which is equal to ten percent multiplied by the percentage of the population of
26 unincorporated county which has been annexed or incorporated after April 1, 1993; and once
27 revenues exceed the adjusted county average, total revenues shall be shared in accordance with the
28 redistribution formula as defined in this subsection.

29 (2) For purposes of this subsection, the "adjusted county average" is the per capita
30 countywide average of all sales tax distributions during the prior calendar year reduced by the
31 percentage which is equal to ten percent multiplied by the percentage of the population of
32 unincorporated county which has been annexed or incorporated after April 1, 1993; the
33 "redistribution formula" is as follows: During 1994, each group A city, town and village shall
34 receive that portion of the revenues arising from sales occurring within the municipality that
35 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising
36 from sales within the municipality multiplied by the percentage which is the sum of ten percent
37 multiplied by the percentage of the population of unincorporated county which has been annexed or
38 incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5
39 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
40 cumulative per capita sales taxes arising from sales within the municipality less the adjusted county
41 average. During 1995, each group A city, town and village shall receive that portion of the revenues

1 arising from sales occurring within the municipality that remains after deducting therefrom an
2 amount equal to the cumulative sales tax revenues arising from sales within the municipality
3 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the
4 population of unincorporated county which has been annexed or incorporated after April 1, 1993,
5 and the percentage, if greater than zero, equal to the product of seventeen multiplied by the
6 logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales
7 taxes arising from sales within the municipality less the adjusted county average. From January 1,
8 1996, until January 1, 2000, each group A city, town and village shall receive that portion of the
9 revenues arising from sales occurring within the municipality that remains after deducting therefrom
10 an amount equal to the cumulative sales tax revenues arising from sales within the municipality
11 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the
12 population of unincorporated county which has been annexed or incorporated after April 1, 1993,
13 and the percentage, if greater than zero, equal to the product of 25.5 multiplied by the logarithm (to
14 base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising
15 from sales within the municipality less the adjusted county average. From and after January 1,
16 2000, the distribution formula covering the period from January 1, 1996, until January 1, 2000, shall
17 continue to apply, except that the percentage computed for sales arising within the municipalities
18 shall be not less than 7.5 percent for municipalities within which sales tax revenues exceed the
19 adjusted county average, nor less than 12.5 percent for municipalities within which sales tax
20 revenues exceed the adjusted county average by at least twenty-five percent.

21 (3) For purposes of applying the redistribution formula to a municipality which is partly
22 within the county levying the tax, the distribution shall be calculated alternately for the municipality
23 as a whole, except that the factor for annexed portion of the county shall not be applied to the
24 portion of the municipality which is not within the county levying the tax, and for the portion of the
25 municipality within the county levying the tax. Whichever calculation results in the larger
26 distribution to the municipality shall be used.

27 (4) Notwithstanding any other provision of this section, the fifty percent of additional sales
28 taxes as described in section 99.845 arising from economic activities within the area of a
29 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while
30 tax increment financing remains in effect shall be deducted from all calculations of countywide
31 sales taxes, shall be distributed directly to the municipality involved, and shall be disregarded in
32 calculating the amounts distributed or distributable to the municipality. Further, any agreement,
33 contract or covenant entered into prior to July 12, 1990, between a municipality and any other
34 political subdivision which provides for an appropriation of incremental sales tax revenues to the
35 special allocation fund of a tax increment financing project while tax increment financing remains
36 in effect shall continue to be in full force and effect and the sales taxes so appropriated shall be
37 deducted from all calculations of countywide sales taxes, shall be distributed directly to the
38 municipality involved, and shall be disregarded in calculating the amounts distributed or
39 distributable to the municipality. In addition, and notwithstanding any other provision of this
40 chapter to the contrary, economic development funds shall be distributed in full to the municipality
41 in which the sales producing them were deemed consummated. Additionally, economic

1 development funds shall be deducted from all calculations of countywide sales taxes and shall be
2 disregarded in calculating the amounts distributed or distributable to the municipality. As used in
3 this subdivision, the term "economic development funds" means the amount of sales tax revenue
4 generated in any fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in
5 connection with which such sales tax revenue was pledged as security for, or was guaranteed by a
6 developer to be sufficient to pay, outstanding obligations under any agreement authorized by chapter
7 100, entered into or adopted prior to September 1, 1993, between a municipality and another public
8 body. The cumulative amount of economic development funds allowed under this provision shall
9 not exceed the total amount necessary to amortize the obligations involved.

10 6. If the qualified voters of any city, town or village vote to change or alter its boundaries
11 by annexing any unincorporated territory included in group B or if the qualified voters of one or
12 more city, town or village in group A and the qualified voters of one or more city, town or village in
13 group B vote to consolidate, the area annexed or the area consolidated which had been a part of
14 group B shall remain a part of group B after annexation or consolidation. After the effective date of
15 the annexation or consolidation, the annexing or consolidated city, town or village shall receive a
16 percentage of the group B distributable revenue equal to the percentage ratio that the population of
17 the annexed or consolidated area bears to the total population of group B and such annexed area
18 shall not be classified as unincorporated area for determination of the percentage allocable to the
19 county. If the qualified voters of any two or more cities, towns or villages in group A each vote to
20 consolidate such cities, towns or villages, then such consolidated cities, towns or villages shall
21 remain a part of group A. For the purpose of sections 66.600 to 66.630, population shall be as
22 determined by the last federal decennial census or the latest census that determines the total
23 population of the county and all political subdivisions therein. For the purpose of calculating the
24 adjustment based on the percentage of unincorporated county population which is annexed after
25 April 1, 1993, the accumulated percentage immediately before each census shall be used as the new
26 percentage base after such census. After any annexation, incorporation or other municipal boundary
27 change affecting the unincorporated area of the county, the chief elected official of the county shall
28 certify the new population of the unincorporated area of the county and the percentage of the
29 population which has been annexed or incorporated since April 1, 1993, to the director of revenue.
30 After the adoption of the county sales tax ordinance, any city, town or village in group A may by
31 adoption of an ordinance by its governing body cease to be a part of group A and become a part of
32 group B. Within ten days after the adoption of the ordinance transferring the city, town or village
33 from one group to the other, the clerk of the transferring city, town or village shall forward to the
34 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city
35 as a part of its former group shall cease and as a part of its new group shall begin on the first day of
36 January of the year following notification to the director of revenue, provided such notification is
37 received by the director of revenue on or before the first day of July of the year in which the
38 transferring ordinance is adopted. If such notification is received by the director of revenue after
39 the first day of July of the year in which the transferring ordinance is adopted, then distribution to
40 such city as a part of its former group shall cease and as a part of its new group shall begin the first
41 day of July of the year following such notification to the director of revenue. Once a group A city,

1 town or village becomes a part of group B, such city may not transfer back to group A.

2 7. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of
3 the municipality shall forward to the director of revenue, by registered mail, a certified copy of the
4 ordinance adding or detaching territory from the municipality. The ordinance shall reflect the
5 effective date thereof, and shall be accompanied by a map of the municipality clearly showing the
6 territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax
7 imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with the
8 provisions of this section on the effective date of the change of the municipal boundary so that the
9 proper percentage of group B distributable revenue is allocated to the municipality in proportion to
10 any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to
11 the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly
12 incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated
13 municipality shall forward to the director of revenue, by registered mail, a certified copy of the
14 incorporation election returns and a map of the municipality clearly showing the boundaries thereof.
15 The certified copy of the incorporation election returns shall reflect the effective date of the
16 incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by
17 sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this
18 section on the effective date of the incorporation.

19 8. The director of revenue may [authorize the state treasurer to] make refunds from the
20 amounts in the trust fund and credited to any county for erroneous payments and overpayments
21 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
22 county abolishes the tax, the county shall notify the director of revenue of the action [at least ninety
23 days prior to the effective date of the repeal] and the director of revenue may order retention in the
24 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
25 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
26 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
27 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
28 the county and close the account of that county. The director of revenue shall notify each county of
29 each instance of any amount refunded or any check redeemed from receipts due the county.

30 9. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085 [and]
31 to 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

32 67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to
33 67.395 on behalf of any county[, less one percent for cost of collection which shall be deposited in
34 the state's general revenue fund after payment of premiums for surety bonds as provided in section
35 32.087] shall be deposited [with the state treasurer] in a special trust fund, which is hereby created,
36 to be known as the "County Anti-Drug Sales Tax Trust Fund". [The moneys in the county anti-drug
37 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any
38 funds of the state.] The director of revenue shall keep accurate records of the amount of money in
39 the trust fund which was collected in each county imposing a sales tax under sections 67.391 to
40 67.395, and the records shall be open to the inspection of officers of the county and the public. Not
41 later than the tenth day of each month, the director of revenue shall distribute all moneys deposited

1 in the trust fund during the preceding month to the county which levied the tax. Such funds shall be
2 deposited with the county treasurer of each such county, and all expenditures of funds arising from
3 the county anti-drug sales tax trust fund shall be by an appropriation act to be enacted by the
4 governing body of each such county.

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

17 3. Except as modified in sections 67.391 to 67.395, all provisions of sections 32.085 [and]
18 to 32.087 shall apply to the tax imposed under sections 67.391 to 67.395.

19 67.525. 1. All county sales taxes collected by the director of revenue under sections 67.500
20 to 67.545 on behalf of any county[, less one percent for cost of collection, which shall be deposited
21 in the state's general revenue fund after payment of premiums for surety bonds as provided in
22 section 32.087,] shall be deposited [with the state treasurer] in a county sales tax trust fund, which
23 fund shall be separate and apart from the county sales tax trust fund established by section 66.620.
24 [The moneys in such county sales tax trust fund shall not be deemed to be state funds and shall not
25 be commingled with any funds of the state.] The director of revenue shall keep accurate records of
26 the amount of money in the trust fund which was collected in each county imposing a county sales
27 tax, and the records shall be open to the inspection of officers of the county and to the public. Not
28 later than the tenth day of each month the director of revenue shall distribute all moneys deposited
29 in the trust fund during the preceding month by distributing to the county treasurer, or such other
30 officer as may be designated by the county ordinance or order, of each county imposing the tax
31 authorized by sections 67.500 to 67.545, the sum due the county as certified by the director of
32 revenue.

33 2. The director of revenue may [authorize the state treasurer to] make refunds from the
34 amounts in the trust fund and credited to any county for erroneous payments and overpayments
35 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
36 county abolishes the tax, the county shall notify the director of revenue of the action [at least ninety
37 days prior to the effective date of the repeal], and the director of revenue may order retention in the
38 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
39 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
40 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
41 abolition of the tax in such county, the director of revenue shall [authorize the state treasurer to]

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

4 3. Except as modified in sections 67.500 to 67.545, all provisions of sections 32.085 [and]
5 to 32.087 shall apply to the tax imposed under sections 67.500 to 67.545.

6 67.571. 1. The governing body of any county of the first classification with a population of
7 more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in
8 addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority vote,
9 impose a sales tax for the funding of museums and festivals. For purposes of this section, the term
10 "funding of museums and festivals" shall mean:

11 (1) Funding of museums operating in the county, which are registered with the United
12 States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the board
13 to be tourism attractions; and

14 (2) Funding of organizations that are registered as 501(C)(3) corporations which promote
15 cultural heritage tourism including festivals and the arts.

16 2. Any question submitted to the voters of such county to establish a sales tax pursuant to
17 this section shall be submitted in substantially the following form:

18 Shall the county of (insert the name of the county) impose a sales tax of
19 (insert rate of percent) percent to be used to fund (museums, cultural heritage, festivals)
20 in certain areas of the county?

21 YES NO

22 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
23 favor of the proposal, and the tax takes effect pursuant to this section, the museums and festivals
24 board appointed pursuant to subsection 5 of this section shall determine in what manner the tax
25 revenue moneys will be expended, and disbursements of these moneys shall be made strictly in
26 accordance with directions of the board which are consistent with the provisions of sections 67.571
27 to 67.577. Expenditures of these tax moneys may be made for the employment of personnel
28 selected by the board to assist in carrying out the duties of the board, and the board is expressly
29 authorized to employ such personnel. Expenditures of these tax moneys may be made directly to
30 corporations pursuant to subsection 1 of this section. No such tax revenue moneys shall be
31 disbursed to or on behalf of any corporation, organization or entity that is not duly registered with
32 the Internal Revenue Service as a 501(C)(3) organization.

33 4. Any sales tax imposed pursuant to this section shall be imposed at a rate not to exceed
34 two-tenths of one percent on receipts from the sale of certain tangible personal property or taxable
35 services within the county pursuant to sections 67.571 to 67.577.

36 5. The governing body of any county which imposes a sales tax pursuant to this section may
37 establish a museums and festivals board for the purpose of expending funds collected from any sales
38 tax submitted and approved by the county's voters pursuant to this section. The board shall be
39 comprised of six members who are appointed by the governing body of the county from a list of
40 candidates supplied by the chair of each of the two major political parties of the county. The board
41 shall be comprised of three members from each of the two political parties. Members shall serve for

1 three-year terms, but of the members first appointed, one shall be appointed for a term of one year,
2 two shall be appointed for a term of two years, and two shall be appointed for a term of three years.
3 Each member shall be a resident of the county from which he or she is appointed. The members of
4 the board shall not receive compensation for service on the board, but shall be reimbursed from the
5 tax revenue money for any reasonable and necessary expenses incurred in service on the board.

6 6. In the area of each county in which a sales tax has been imposed in the manner provided
7 by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed by the
8 provisions of sections 67.571 to 67.577 to his sale price, and this tax shall be a debt of the purchaser
9 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

10 7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order to
11 permit sellers required to collect and report the sales tax to collect the amount required to be
12 reported and remitted, but not to change the requirements of reporting or remitting the tax, or to
13 serve as a levy of the tax, and in order to avoid fractions of pennies, the [governing body may
14 authorize the use of a bracket system similar to that] tax shall be calculated as authorized by the
15 provisions of section 144.285[, and notwithstanding the provisions of that section, this new bracket
16 system shall be used where this tax is imposed and shall apply to all taxable transactions].

17 8. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall apply
18 to the tax imposed under this section.

19 67.576. 1. The following provisions shall govern the collection of the tax imposed by the
20 provisions of sections 67.571 to 67.577:

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

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

27 2. The same sales tax permit, exemption certificate and retail certificate required by sections
28 144.010 to 144.510 for the administration and collection of the state sales tax shall satisfy the
29 requirements of sections 67.571 to 67.577, and no additional permit or exemption certificate or
30 retail certificate shall be required; except that, the director of revenue may prescribe a form of
31 exemption certificate for an exemption from the tax imposed by sections 67.571 to 67.577.

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

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

37 5. [For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to
38 67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer]
39 Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087 shall
40 apply to the tax imposed under sections 67.571 to 67.577.

41 67.578. 1. The governing authority of any county of the third classification without a

1 township form of government and with more than sixteen thousand four hundred but less than
 2 sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed one-
 3 fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to
 4 sections 144.010 to 144.525, to be used solely for the funding of museums. For purposes of this
 5 section, the term "museums" means museums operating in the county, which are registered with the
 6 United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the
 7 board to be a tourism attraction. The tax authorized by this section shall be in addition to any and
 8 all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this
 9 section unless the governing authority submits to the voters of the county, at a county or state
 10 general, primary, or special election, a proposal to authorize the governing authority to impose the
 11 tax.

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

14 Shall the county of (insert the name of the county) impose a sales tax of (insert
 15 rate of percent) percent for the funding of museums? "Museums" means museums operating in the
 16 county, which are registered with the United States Internal Revenue Service as a 501(c)(3)
 17 corporation and which are considered by the museum board to be a tourism attraction.

18 YES NO

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

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 22 the proposal, then the sales tax shall become effective [on the first day of the second calendar
 23 quarter after the director of revenue receives notice of the adoption of the tax] as provided by
 24 subsection 19 of section 32.087. If the proposal receives less than the required majority of votes,
 25 then the governing authority shall have no power to impose the tax unless and until the governing
 26 authority has again submitted another proposal to authorize the governing authority to impose the
 27 sales tax authorized by this section and such proposal is approved by the required majority of the
 28 qualified voters voting thereon.

29 3. On or after the effective date of the tax, the director of revenue shall be responsible for
 30 the administration, collection, enforcement, and operation of the tax, and sections 32.085 [and] to
 31 32.087 shall apply. The director may retain an amount not to exceed one percent for deposit in the
 32 general revenue fund to offset the costs of collection. In order to permit sellers required to collect
 33 and report the sales tax to collect the amount required to be reported and remitted, but not to change
 34 the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to
 35 avoid fractions of pennies, the [governing authority may authorize the use of a bracket system
 36 similar to that] tax shall be calculated as authorized [in] by section 144.285], and notwithstanding
 37 the provisions of that section, this new bracket system shall be used where this tax is imposed and
 38 shall apply to all taxable transactions]. Beginning with the effective date of the tax, every retailer in
 39 the county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the
 40 retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For
 41 purposes of this section, all retail sales shall be deemed to be consummated at the place of business

1 of the retailer.

2 4. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,
 3 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,
 4 and all exemptions granted to agencies of government, organizations, and persons pursuant to
 5 sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax.
 6 The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010
 7 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements
 8 of this section, and no additional permit or exemption certificate or retail certificate shall be
 9 required; except that, the director of revenue may prescribe a form of exemption certificate for an
 10 exemption from the tax. All discounts allowed the retailer pursuant to the state sales tax law for the
 11 collection of and for payment of taxes are hereby allowed and made applicable to the tax. The
 12 penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made
 13 applicable to violations of this section. If any person is delinquent in the payment of the amount
 14 required to be paid pursuant to this section, or in the event a determination has been made against
 15 the person for taxes and penalty pursuant to this section, the limitation for bringing suit for the
 16 collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to
 17 144.525.

18 5. The governing authority may authorize any museum board already existing in the county,
 19 or may establish a museum board, to expend revenue collected pursuant to this section. In the event
 20 that no museum board already exists, the board established pursuant to this section shall consist of
 21 six members who are appointed by the governing authority from a list of candidates supplied by the
 22 chair of each of the two major political parties of the county, with three members from each of the
 23 two parties. Members shall serve for three-year terms, but of the members first appointed, [one]
 24 two shall be appointed for a term of one year, two shall be appointed for a term of two years, and
 25 two shall be appointed for a term of three years. Each member shall be a resident of the county.
 26 The members shall not receive compensation for service on the board, but shall be reimbursed from
 27 the revenues collected pursuant to this section for any reasonable and necessary expenses incurred in
 28 service on the board. The board shall determine in what manner the revenues will be expended, and
 29 disbursements of these moneys shall be made strictly in accordance with this section. Expenditures
 30 may be made for the employment of personnel selected by the board to assist in carrying out the
 31 duties of the board, and the board is expressly authorized to employ such personnel.

32 6. The governing authority may submit the question of repeal of the tax to the voters at any
 33 county or state general, primary, or special election. The ballot of submission shall contain, but
 34 need not be limited to, the following language:

35 Shall the county of (insert name of county) repeal the sales tax of (insert
 36 rate of percent) percent for the funding of museums?

37 YES NO

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

40 [If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 41 effective on December thirty-first of the calendar year in which the repeal was approved.]

1 67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county of
 2 the first class having a charter form of government and having a population of nine hundred
 3 thousand or more may impose an additional countywide sales tax upon approval by a vote of the
 4 qualified voters of the county. The proposal may be submitted to the voters by the governing body
 5 of the county and shall be submitted to the voters at the next general election upon petitions signed
 6 by a number of qualified voters residing in the county equal to at least eight percent of the votes cast
 7 in the county in the next preceding gubernatorial election filed with the governing body of the
 8 county. The submission shall include the levying of a sales tax at a rate of not to exceed two
 9 hundred seventy-five one-thousandths of one percent on the receipts from the sale at retail of all
 10 tangible personal property or taxable services within the county which are also taxable under the
 11 provisions of sections 66.600 to 66.630, and shall provide for the distribution of the proceeds in the
 12 manner provided in either subsection 4 or subsection 5 of this section. If either of the alternative
 13 distribution systems as provided in subsection 4 or subsection 5 of this section is approved by the
 14 voters, then the alternative system of distribution may not be submitted to the voters for at least
 15 three years from the date of such voter approval.

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

17 Shall the County of levy an additional sales tax at the rate of (insert rate)
 18 and distribute the proceeds in the manner provided in (insert proper reference)
 19 (subsection 4)(subsection 5) of section 67.581, RSMo?

20 YES NO

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 22 the proposal, the additional sales tax shall be levied and collected and the proceeds from the
 23 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this section.
 24 If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal,
 25 then the governing body of the county shall have no power to impose the additional sales tax
 26 authorized by this section unless and until a proposal for the levy of such tax is submitted to and
 27 approved by the voters of the county.

28 3. The provisions of sections 66.600 to 66.630 and sections 32.085 [and] to 32.087, except
 29 to the extent otherwise provided in this section, shall govern the levy, collection, distribution and
 30 other procedures related to an additional sales tax imposed pursuant to this section.

31 4. In any county adopting an additional sales tax pursuant to the provisions of this section,
 32 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax
 33 imposed pursuant to this section, less one percent collection cost, shall be distributed first to those
 34 municipalities that did not receive during the preceding calendar year ninety-five percent of the
 35 amount the municipality would have received by multiplying the population of the municipality by
 36 the average per capita sales tax receipt for such county in an amount which will bring each
 37 municipality receipt of sales tax moneys up to ninety-five percent of the average per capita receipts
 38 from the proceeds of the sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of
 39 the money received from the sales tax imposed pursuant to this section shall be distributed to all
 40 municipalities on the ratio that the population of each municipality bears to the total population of
 41 the county. The average per capita sales tax distribution shall be calculated by dividing the sum of

1 the total sales tax revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by
 2 the total population of the county. Population of each municipality, of the unincorporated area of
 3 the county, and the total population of the county shall be determined on the basis of the most recent
 4 federal decennial census. For the purposes of this subsection, any city, town, village or the
 5 unincorporated area of the county shall be considered a municipality.

6 5. In any county adopting an additional sales tax pursuant to the provisions of this section
 7 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax
 8 imposed pursuant to this section, less one percent collection cost, shall be distributed to all cities,
 9 towns and villages, and the unincorporated areas of the county in group B and to such cities, towns
 10 and villages in group A as necessary so that no city, town, or village in group A receives from the
 11 combined proceeds of both the sales tax imposed pursuant to this section and the sales tax imposed
 12 pursuant to sections 66.600 to 66.630, less than the per capita amount received by the cities, towns
 13 and villages and the unincorporated area of the county in group B receives from the total proceeds
 14 from both sales taxes.

15 6. The governing body of any county which is imposing a sales tax under the provisions of
 16 sections 66.600 to 66.630 may on its own motion and shall, upon petitions filed with the governing
 17 body of the county signed by a number of qualified voters residing in the county equal to at least
 18 eight percent of the votes cast in the county at the next preceding gubernatorial election, submit to
 19 the qualified voters of the county a proposal to change the method of distribution of sales tax
 20 proceeds from the manner provided in subsection 2 of section 66.620 to the method provided in this
 21 subsection. The ballot of submission shall be in substantially the following form:

22 Shall the proceeds from the county sales tax be distributed among the county of
 23 and the various cities, towns and villages therein in the manner provided in subdivisions (1) and (2)
 24 of subsection 6 of section 67.581, RSMo, in lieu of the present manner of distribution?

25 YES NO

26 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
 27 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
 28 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
 29 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the qualified
 30 voters of the county voting thereon are opposed to the proposal, then the governing body of the
 31 county shall have no power to order the proceeds from the sales tax imposed pursuant to the
 32 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the
 33 method provided in subsection 2 of section 66.620, unless and until a proposal authorizing such
 34 method of distribution is submitted to and approved by the voters of the county. If the voters
 35 approve the change in the method of distribution of the sales tax proceeds in the manner provided in
 36 this subsection, the county clerk of the county shall notify the director of revenue of the change in
 37 the method of distribution within ten days after adoption of the proposal and shall inform the
 38 director of the effective date of the change in the method of distribution, which shall be on the first
 39 day of the third calendar quarter after the director of revenue receives notice. After the effective
 40 date of the change in the manner of distribution, the director of revenue shall distribute the proceeds
 41 of the sales tax imposed by such county under the provisions of sections 66.600 to 66.630 in the

1 manner provided in this subsection in lieu of the manner of distribution provided in subsection 2 of
2 section 66.620. The proceeds of the sales tax imposed under the provisions of sections 66.600 to
3 66.630 in any county which elects to have the proceeds distributed in the manner provided in this
4 subsection shall be distributed in the following manner:

5 (1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages in
6 group A and to the cities, towns and villages, and the county in group B as defined in section 66.620
7 in the manner provided in subsection 2 of section 66.620, until an amount equal to the total amount
8 distributed under section 66.620 for the twelve-month period immediately preceding the effective
9 date of the tax levied pursuant to the provisions of this section has been distributed;

10 (2) All moneys received in excess of the total amount distributed under section 66.620 for
11 the twelve-month period immediately preceding the effective date of the tax levied pursuant to the
12 provisions of this section shall be distributed to all cities, towns and villages and to the county on
13 the basis that the population of each city, town or village, and in the case of the county the basis that
14 the population of the unincorporated area of the county, bears to the total population of the county.
15 The average per capita sales tax distribution shall be calculated by dividing the sum of the
16 remaining amount of the total sales tax revenues by the total population of the county. Population
17 of each city, town or village, of the unincorporated area of the county, and the total population of
18 the county shall be determined on the basis of the most recent federal decennial census.

19 7. No municipality incorporated after the adoption of the tax authorized by this section shall
20 be included as other than part of the unincorporated area of the county nor receive any share of
21 either the proceeds from the tax levied pursuant to the provisions of this section or the tax levied
22 pursuant to the provisions of sections 66.600 to 66.630 unless, at the time of incorporation, such
23 municipality had a population of ten thousand or more.

24 8. The county sales tax imposed pursuant to this section on the purchase and sale of motor
25 vehicles shall not be collected and remitted by the seller, but shall be collected by the director of
26 revenue at the time application is made for a certificate of title, if the address of the applicant is
27 within the county imposing the additional sales tax. [The amounts so collected, less one percent
28 collection cost, shall be deposited in the county sales tax trust fund to be distributed in accordance
29 with section 66.620. The purchase or sale of motor vehicles shall be deemed to be consummated at
30 the address of the applicant for a certificate of title.]

31 9. No tax shall be imposed pursuant to this section for the purpose of funding in whole or in
32 part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor
33 recreational facility, center, playing field, parking facility or anything incidental or necessary to a
34 complex suitable for any type of professional sport, either upon, above or below the ground.

35 10. The director of revenue may [authorize the state treasurer to] make refunds from the
36 amounts in the trust fund and credited to any county for erroneous payments and overpayments
37 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
38 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety
39 days prior to the effective date of the repeal and the director of revenue may order retention in the
40 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
41 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and

1 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
 2 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
 3 the county and close the account of that county. The director of revenue shall notify each county of
 4 each instance of any amount refunded or any check redeemed from receipts due the county.

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

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

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

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

21 YES NO

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

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

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

32 YES NO

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

35
 36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 37 the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order
 38 and any amendments thereto shall be in effect [on the first day of the second quarter immediately
 39 following the election approving the proposal] as provided by subsection 19 of section 32.087. If
 40 the constitutionally required percentage of the voters voting thereon are in favor of the proposal
 41 submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any

1 amendments thereto shall be in effect [on the first day of the second quarter immediately following
2 the election approving the proposal] as provided by subsection 19 of section 32.087. If a proposal
3 receives less than the required majority, then the governing body of the county shall have no power
4 to impose the sales tax herein authorized unless and until the governing body of the county shall
5 again have submitted another proposal to authorize the governing body of the county to impose the
6 sales tax authorized by this section and such proposal is approved by the required majority of the
7 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be
8 submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this
9 section.

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

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

21 5. All sales taxes collected by the director of revenue under this section on behalf of any
22 county[, less one percent for cost of collection which shall be deposited in the state's general
23 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be
24 deposited in a special trust fund, which is hereby created, to be known as the "County Law
25 Enforcement Sales Tax Trust Fund". [The moneys in the county law enforcement sales tax trust
26 fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.]
27 The director of revenue shall keep accurate records of the amount of money in the trust and which
28 was collected in each county imposing a sales tax under this section, and the records shall be open to
29 the inspection of officers of the county and the public. Not later than the tenth day of each month
30 the director of revenue shall distribute all moneys deposited in the trust fund during the preceding
31 month to the county which levied the tax; such funds shall be deposited with the county treasurer of
32 each such county, and all expenditures of funds arising from the county law enforcement sales tax
33 trust fund shall be by an appropriation act to be enacted by the governing body of each such county.
34 Expenditures may be made from the fund for any law enforcement functions authorized in the
35 ordinance or order adopted by the governing body submitting the law enforcement tax to the voters.

36 6. The director of revenue may [authorize the state treasurer to] make refunds from the
37 amounts in the trust fund and credited to any county for erroneous payments and overpayments
38 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
39 county abolishes the tax, the repeal of such tax shall become effective as provided in subsection 19
40 of section 32.087. The county shall notify the director of revenue of the action [at least ninety days]
41 prior to the effective date of the repeal and the director of revenue may order retention in the trust

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

7 7. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
 8 apply to the tax imposed under this section.

9 67.583. 1. The governing body of any county of the second class with a population of more
 10 than forty thousand but less than sixty thousand and which contains institutions operated by the
 11 department of corrections and by the department of mental health is hereby authorized to impose, by
 12 ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in
 13 such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The
 14 tax authorized by this section shall be in addition to any and all other sales taxes allowed by law;
 15 provided, however, that no ordinance or order imposing a sales tax under the provisions of this
 16 section shall be effective unless the governing body of the county submits to the voters of the
 17 county, at a county or state general, primary or special election, a proposal to authorize the
 18 governing body of the county to impose a tax.

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

21 Shall the county of (county's name) impose a countywide sales tax of
 22 (insert amount) for the purpose of providing retirement and health care benefits for county
 23 employees and their dependents?

24 YES NO

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

27
 28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 29 the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
 30 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 31 governing body of the county shall have no power to impose the sales tax herein authorized unless
 32 and until the governing body of the county shall again have submitted another proposal to authorize
 33 the governing body of the county to impose the sales tax authorized by this section and such
 34 proposal is approved by a majority of the qualified voters voting thereon. However, in no event
 35 shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from
 36 the date of the last proposal pursuant to this section.

37 3. All revenue received by a county from the tax authorized under the provisions of this
 38 section shall be deposited in a special trust fund and shall be used solely for providing retirement
 39 and health care benefits for county employees and their dependents.

40 4. All sales taxes collected by the director of revenue under this section on behalf of any
 41 county[, less one percent for cost of collection which shall be deposited in the state's general

1 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be
 2 deposited in a special trust fund, which is hereby created, to be known as the "County Employee
 3 Benefit Sales Tax Trust Fund". [The moneys in the county employee benefit sales tax trust fund
 4 shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The
 5 director of revenue shall keep accurate records of the amount of money in the trust and which was
 6 collected in each county imposing a sales tax under this section, and the records shall be open to the
 7 inspection of officers of the county and the public. Not later than the tenth day of each month, the
 8 director of revenue shall distribute all moneys deposited in the trust fund during the preceding
 9 month to the county which levied the tax. Such funds shall be deposited with the county treasurer
 10 of each such county, and all expenditures of funds arising from the county employee benefit sales
 11 tax trust fund shall be for the provision of retirement benefits or health care benefits for employees
 12 of the county and their dependents and for no other purpose.

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

24 6. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
 25 apply to the tax imposed under this section.

26 67.584. 1. The governing body of any county of the first classification with more than one
 27 hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
 28 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to
 29 one-half percent on all retail sales made in such county which are subject to taxation pursuant to
 30 sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county.
 31 The tax authorized by this section shall be in addition to any and all other sales taxes allowed by
 32 law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective
 33 unless the governing body of the county submits to the voters of the county, at a county or state
 34 general, primary, or special election, a proposal to authorize the governing body of the county to
 35 impose a tax.

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

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

40 YES NO

41 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to

1 the question, place an "X" in the box opposite "NO".

2
3 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
4 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments
5 thereto shall be in effect [on the first day of the second quarter immediately following the election
6 approving the proposal] as provided by subsection 19 of section 32.087. If a proposal receives less
7 than the required majority, then the governing body of the county shall have no power to impose the
8 sales tax herein authorized unless and until the governing body of the county shall again have
9 submitted another proposal to authorize the governing body of the county to impose the sales tax
10 authorized by this section and such proposal is approved by the required majority of the qualified
11 voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted
12 to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

13 3. Twenty-five percent of the revenue received by a county treasurer from the tax authorized
14 pursuant to this section shall be deposited in a special trust fund and shall be used solely by a
15 prosecuting attorney's office for such county for so long as the tax shall remain in effect. The
16 remainder of revenue shall be deposited in the county law enforcement sales tax trust fund
17 established pursuant to section 67.582 of the county levying the tax pursuant to this section. The
18 revenue derived from the tax imposed pursuant to this section shall be used for public law
19 enforcement services only. No revenue derived from the tax imposed pursuant to this section shall
20 be used for any private contractor providing law enforcement services or for any private jail.

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

26 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
27 any county[, less one percent for cost of collection which shall be deposited in the state's general
28 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be
29 deposited in a special trust fund, which is hereby created, to be known as the "County Prosecuting
30 Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax trust fund,
31 pursuant to the deposit ratio in subsection 3 of this section. [The moneys in the trust funds shall not
32 be deemed to be state funds and shall not be commingled with any funds of the state.] The director
33 of revenue shall keep accurate records of the amount of money in the trusts and which was collected
34 in each county imposing a sales tax pursuant to this section, and the records shall be open to the
35 inspection of officers of the county and the public. Not later than the tenth day of each month the
36 director of revenue shall distribute all moneys deposited in the trust funds during the preceding
37 month to the county which levied the tax; such funds shall be deposited with the county treasurer of
38 each such county, and all expenditures of funds arising from either trust fund shall be by an
39 appropriation act to be enacted by the governing body of each such county. Expenditures may be
40 made from the funds for any functions authorized in the ordinance or order adopted by the
41 governing body submitting the tax to the voters.

1 6. The director of revenue may [authorize the state treasurer to] make refunds from the
2 amounts in the trust funds and credited to any county for erroneous payments and overpayments
3 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
4 county abolishes the tax, the repeal of such tax shall become effective as provided in subsection 19
5 of section 32.087. The county shall notify the director of revenue of the action [at least ninety days]
6 before the effective date of the repeal and the director of revenue may order retention in the
7 appropriate trust fund, for a period of one year, of two percent of the amount collected after receipt
8 of such notice to cover possible refunds or overpayments of the tax and to redeem dishonored
9 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
10 effective date of abolition of the tax in such county, the director of revenue shall remit the balance
11 in the account to the county and close the account of that county established pursuant to this section.
12 The director of revenue shall notify each county of each instance of any amount refunded or any
13 check redeemed from receipts due the county.

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

16 67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
17 67.727 on behalf of any county[, less one percent for the cost of collection, which shall be deposited
18 in the state's general revenue fund after payment of premiums for surety bonds as provided in
19 section 32.087,] shall be deposited [with the state treasurer] in a special trust fund, which is hereby
20 created, to be known as the "County Alternate Sales Tax Trust Fund". [The moneys in the county
21 alternate sales tax trust fund shall not be deemed to be state funds and shall not be commingled with
22 any funds of the state.] The director of revenue shall keep accurate records of the amount of money
23 in the trust fund which was collected in each county imposing a sales tax under sections 67.700 to
24 67.727, and the records shall be open to the inspection of officers of each county and the general
25 public. Not later than the tenth day of each month the director of revenue shall distribute all
26 moneys deposited in the trust fund during the preceding month by distributing to the county
27 treasurer, or such other officer as may be designated by the county ordinance or order, of each
28 county imposing the tax authorized by sections 67.700 to 67.727, the sum, as certified by the
29 director of revenue, due the county.

30 2. The director of revenue may [authorize the state treasurer to] make refunds from the
31 amounts in the trust fund and credited to any county for erroneous payments and overpayments
32 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
33 county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the director
34 of revenue of the action [at least ninety days] prior to the effective date of the repeal and the repeal
35 shall be effective as provided by subsection 19 of section 32.087. The director of revenue may
36 order retention in the trust fund, for a period of one year, of two percent of the amount collected
37 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
38 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
39 after the effective date of repeal of the tax authorized by sections 67.700 to 67.727 in such county,
40 the director of revenue shall [authorize the state treasurer to] remit the balance in the account to the
41 county and close the account of that county. The director of revenue shall notify each county of

1 each instance of any amount refunded or any check redeemed from receipts due the county.

2 3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085 [and
3 to 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

4 67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
5 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales
6 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf of any
7 county of the first class having a charter form of government and having a population of nine
8 hundred thousand or more[, less one percent for cost of collection, which shall be deposited in the
9 state's general revenue fund after payment of premiums for surety bonds as provided in sections
10 67.700 to 67.727,] shall be deposited in a special trust fund, which is hereby created, to be known as
11 the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund". [The moneys in the
12 county-municipal storm water and public works sales tax trust fund shall not be deemed to be state
13 funds and shall not be commingled with any funds of the state.] The director of revenue shall keep
14 accurate records of the amount of money in the trust fund which was collected in each county and
15 the records shall be open to the inspection of officers of the county and of the municipalities within
16 the county and the public. Not later than the tenth day of each month, the director of the department
17 of revenue shall distribute all moneys deposited in the county-municipal storm water and public
18 works sales tax trust fund during the preceding month to the county which levied the tax, and the
19 municipalities which are located wholly or partially within such county as follows:

20 (1) The county which levied the sales tax shall receive a percentage of the distributable
21 revenue equal to the percentage ratio that the population of the unincorporated areas of the county
22 bears to the total population of the county;

23 (2) Each municipality located wholly within the county which levied the tax shall receive a
24 percentage of the distributable revenue equal to the percentage ratio that the population of such
25 municipality bears to the total population of the county; and

26 (3) Each municipality located partially within the county which levied the tax shall receive a
27 percentage of the distributable revenue equal to the percentage ratio that the population of that part
28 of the municipality located within the county bears to the total population of the county.

29 2. The director of revenue may make refunds from the amounts in the county-municipal
30 storm water and public works sales tax trust fund and credited to any county or municipality for
31 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
32 deposited to the credit of such county or municipality. If any county abolishes the tax, the county
33 shall notify the director of revenue of the action at least ninety days prior to the effective date of the
34 repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director
35 of revenue may order retention in the county-municipal storm water and public works sales tax trust
36 fund, for a period of one year, of two percent of the amount collected after receipt of such notice to
37 cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
38 deposited to the credit of such accounts. After one year has elapsed after the effective date of
39 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
40 the county or municipality and close the account of that county or municipality. The director of
41 revenue shall notify each county or municipality of each instance of any amount refunded or any

1 check redeemed from receipts due the county or municipality.

2 3. If the governing body of any municipality located wholly or partially within the county
3 so requests by resolution, no funds shall be expended from the proceeds of any tax imposed under
4 section 67.701 within the corporate boundaries of the requesting municipality for the construction,
5 reconstruction or widening of any road established or to be established pursuant to section 137.558,
6 the total cost of which exceeds one hundred thousand dollars unless: (a) a public hearing is first
7 held at a place near such proposed action; and (b) plans and specifications of such proposed action
8 are prepared and a cost-benefit analysis prepared in accordance with accepted accounting principles
9 of such proposed action is presented to such public hearing. Such cost-benefit analysis and its work
10 papers shall be a public document and subject to inspection as provided in chapter 610. The
11 provisions of this subsection shall not apply to proposed projects in unincorporated areas of the
12 county.

13 67.729. 1. Any county except any first class county having a charter form of government
14 and having a population of nine hundred thousand or more may, in the same manner and by the
15 same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose a
16 sales tax of not more than one-tenth of one percent for the purpose of funding storm water control
17 and public works projects other than stadiums or other sports facilities. This sales tax shall be in
18 addition to any other sales tax authorized by law.

19 2. Notwithstanding the provisions of section 67.712 as to the disposition of any other sales
20 tax imposed under the provisions of sections 67.700 to 67.727, all sales taxes collected by the
21 director of revenue from the tax authorized by this section on behalf of any county[, less one percent
22 for cost of collection, which shall be deposited in the state's general revenue fund after payment of
23 premiums for surety bonds as provided in section 32.087,] shall be deposited [with the state
24 treasurer] in a special trust fund, which is hereby created, to be known as the "County Storm Water
25 and Public Works Sales Tax Trust Fund". [The moneys in the county storm water and public works
26 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any
27 funds of the state.] The director of revenue shall keep accurate records of the amount of money in
28 the trust fund which was collected in each county imposing a sales tax under this section and the
29 records shall be open to the inspection of officers of the county and the public. Not later than the
30 tenth day of each month the director of revenue shall distribute all moneys deposited in the county
31 storm water and public works sales tax trust fund during the preceding month to the county which
32 levied the tax, and the municipalities which are located wholly or partially within such county as
33 follows:

34 (1) The county which levied the sales tax shall receive a percentage of the distributable
35 revenue equal to the percentage ratio that the population of the unincorporated areas of the county
36 bears to the total population of the county;

37 (2) Each municipality located wholly within the county which levied the tax shall receive a
38 percentage of the distributable revenue equal to the percentage ratio that the population of such
39 municipality bears to the total population of the county; and

40 (3) Each municipality located partially within the county which levied the tax shall receive a
41 percentage of the distributable revenue equal to the percentage ratio that the population of that part

1 of the municipality located within the county bears to the total population of the county.

2 3. The director of revenue may [authorize the state treasurer to] make refunds from the
3 amounts in the county storm water and public works sales tax trust fund and credited to any county
4 for erroneous payments and overpayments made, and may redeem dishonored checks and drafts
5 deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the
6 director of revenue of the action [at least ninety days] prior to the effective date of the repeal and the
7 repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue
8 may order retention in the county storm water and public works sales tax trust fund, for a period of
9 one year, of two percent of the amount collected after receipt of such notice to cover possible
10 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
11 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in
12 such county, the director of revenue shall [authorize the state treasurer to] remit the balance in the
13 account to the county and close the account of that county. The director of revenue shall notify each
14 county of each instance of any amount refunded or any check redeemed from receipts due the
15 county.

16 67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections 32.085
17 [and] to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

18 67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
19 67.739 on behalf of any county [, less one percent for the cost of collection, which shall be
20 deposited in the state's general revenue fund after payment of premiums for surety bonds as
21 provided in section 32.087,] shall be deposited [with the state treasurer] in a special trust fund,
22 which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust
23 Fund". [The moneys in the county capital improvement bond sales tax trust fund shall not be
24 deemed to be state funds and shall not be commingled with any funds of the state.] The director of
25 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
26 each county imposing a sales tax under sections 67.730 to 67.739, and the records shall be open to
27 the inspection of officers of each county and the general public. Not later than the tenth day of each
28 month the director of revenue shall distribute all moneys deposited in the trust fund during the
29 preceding month by distributing to the county treasurer, or such other officer as may be designated
30 by the county ordinance or order, of each county imposing the tax authorized by sections 67.730 to
31 67.739, the sum, as certified by the director of revenue, due the county.

32 2. The director of revenue may [authorize the state treasurer to] make [refund] refunds from
33 the amounts in the trust fund and credited to any county for erroneous payments and overpayments
34 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
35 county repeals the tax authorized by sections 67.730 to 67.739, the county shall notify the director
36 of revenue of the action [at least ninety days] prior to the effective date of the repeal or expiration
37 and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of
38 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount
39 collected after receipt of such notice to cover possible refunds or overpayment of such tax and to
40 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
41 elapsed after the effective date of repeal or expiration of the tax authorized by sections 67.730 to

1 67.739 in such county, the director of revenue shall remit the balance in the account to the county
 2 and close the account of that county. The director of revenue shall notify each county of each
 3 instance of any amount refunded or any check redeemed from receipts due the county.

4 67.745. 1. Any county of the third classification without a township form of government
 5 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight
 6 hundred fifty inhabitants may impose a sales tax throughout the county for public recreational
 7 projects and programs, but the sales tax authorized by this section shall not become effective unless
 8 the governing body of such county submits to the qualified voters of the county a proposal to
 9 authorize the county to impose the sales tax.

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

11 Shall the County of impose a sales tax of up to one percent for the purpose of funding
 12 the financing, acquisition, construction, operation, and maintenance of recreational projects and
 13 programs, including the acquisition of land for such purposes?

14 YES NO

15 3. If approved by a majority of qualified voters voting on the issue in the county, the
 16 governing body of the county shall appoint a board of directors consisting of nine members. Of the
 17 initial members appointed to the board, three members shall be appointed for a term of three years,
 18 three members shall be appointed for a term of two years, and three members shall be appointed for
 19 a term of one year. After the initial appointments, board members shall be appointed to three-year
 20 terms.

21 4. The sales tax may be imposed at a rate of up to one percent on the receipts from the retail
 22 sale of all tangible personal property or taxable service within the county[, if such property and
 23 services are subject to taxation by the state of Missouri under sections 144.010 to 144.525].

24 5. All revenue collected from the sales tax under this section by the director of revenue on
 25 behalf of a county[, less one percent for the cost of collection which shall be deposited in the state's
 26 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]
 27 shall be deposited [with the state treasurer] in a special trust fund, which is hereby created, to be
 28 known as the "County Recreation Sales Trust Fund". [Moneys in the fund shall not be deemed to be
 29 state funds and shall not be commingled with any funds of the state.] The director of revenue shall
 30 keep accurate records of the amount of money in the trust fund collected in each county imposing a
 31 sales tax under this section, and the records shall be open to the inspection of officers of such county
 32 and the general public. Not later than the tenth day of each calendar month, the director of revenue
 33 shall distribute all moneys deposited in the trust fund during the preceding calendar month by
 34 distributing to the county treasurer, or such officer as may be designated by county ordinance or
 35 order, of each county imposing the tax under this section the sum due the county as certified by the
 36 director of revenue.

37 6. The director of revenue may [authorize the state treasurer to] make refunds from the
 38 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 39 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each
 40 county shall notify the director of revenue [at least ninety days] prior to the effective date of the
 41 expiration of the sales tax authorized by this section and the repeal shall be effective as provided by

1 subsection 19 of section 32.087. The director of revenue may order retention in the trust fund for a
 2 period of one year of two percent of the amount collected after receipt of such notice to cover
 3 possible refunds or overpayments of such tax and to redeem dishonored checks and drafts deposited
 4 to the credit of such accounts. After one year has elapsed after the date of expiration of the tax
 5 authorized by this section in a county, the director of revenue shall remit the balance in the account
 6 to the county and close the account of such county. The director of revenue shall notify each county
 7 of each instance of any amount refunded or any check redeemed from receipts due such county.

8 7. The tax authorized under this section may be imposed in accordance with this section by
 9 a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780.

10 8. The sales tax imposed under this section shall expire twenty years from the effective date
 11 thereof unless an extension of the tax is submitted to and approved by the qualified voters in the
 12 county in the manner provided in this section. Each extension of the sales tax shall be for a period
 13 of ten years.

14 9. The provisions of this section shall not in any way affect or limit the powers granted to
 15 any county to establish, maintain, and conduct parks and other recreational grounds for public
 16 recreation.

17 10. Except as modified in this section, the provisions of sections 32.085 [and] to 32.087
 18 shall apply to the tax imposed under this section.

19 67.782. 1. Any county of the third class having a population of more than ten thousand and
 20 less than fifteen thousand and any county of the second class having a population of more than fifty-
 21 eight thousand and less than seventy thousand adjacent to such third class county, both counties
 22 making up the same judicial circuit, may jointly impose a sales tax throughout each of their
 23 respective counties for public recreational purposes including the financing, acquisition,
 24 construction, operation and maintenance of recreational projects and programs, but the sales taxes
 25 authorized by this section shall not become effective unless the governing body of each such county
 26 submits to the voters of their respective counties a proposal to authorize the counties to impose the
 27 sales tax.

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

29 Shall the County of impose a sales tax of percent in conjunction with
 30 the county of for the purpose of funding the financing, acquisition, construction,
 31 operation and maintenance of recreational projects and programs, including the acquisition of land
 32 for such purposes?

33 YES NO

34 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in each
 35 county are in favor of the proposal, then the tax shall be in effect in both counties. If a majority of
 36 the votes cast by the qualified voters voting thereon in either county are opposed to the proposal,
 37 then the governing body of neither county shall have power to impose the sales tax authorized by
 38 this section unless or until the governing body of the county that has not approved the tax shall
 39 again have submitted another proposal to authorize the governing body to impose the tax, and the
 40 proposal is approved by a majority of the qualified voters voting thereon in that county.

41 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at

1 retail of all tangible personal property or taxable service at retail within the county adopting such
2 tax, if such property and services are subject to taxation by the state of Missouri under the
3 provisions of sections 144.010 to 144.525.

4 4. All sales taxes collected by the director of revenue under this section on behalf of any
5 county[, less one percent for the cost of collection, which shall be deposited in the state's general
6 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be
7 deposited [with the state treasurer] in a special trust fund, which is hereby created, to be known as
8 the "County Recreation Sales Tax Trust Fund". [The moneys in the county recreation sales tax trust
9 fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.]
10 The director of revenue shall keep accurate records of the amount of money in the trust fund which
11 was collected in each county imposing a sales tax under this section, and the records shall be open to
12 the inspection of officers of each county and the general public. Not later than the tenth day of each
13 month, the director of revenue shall distribute all moneys deposited in the trust fund during the
14 preceding month by distributing to the county treasurer, or such other officer as may be designated
15 by the county ordinance or order, of each county imposing the tax authorized by this section, the
16 sum, as certified by the director of revenue, due the county.

17 5. The director of revenue may [authorize the state treasurer to] make refunds from the
18 amounts in the trust fund and credited to any county for erroneous payments and overpayments
19 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each
20 county shall notify the director of revenue [at least ninety days] prior to the effective date of the
21 expiration of the sales tax authorized by this section and the repeal shall be effective as provided by
22 subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a
23 period of one year, of two percent of the amount collected after receipt of such notice to cover
24 possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited
25 to the credit of such accounts. After one year has elapsed after the date of expiration of the tax
26 authorized by this section in such county, the director of revenue shall remit the balance in the
27 account to the county and close the account of that county. The director of revenue shall notify each
28 county of each instance of any amount refunded or any check redeemed from receipts due the
29 county.

30 6. The tax authorized by this section may be imposed, in accordance with this section, by a
31 county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

32 7. Any county imposing a sales tax pursuant to the provisions of this section may contract
33 with the authority of any other county or with any city or political subdivision for the financing,
34 acquisition, operation, construction, maintenance, or utilization of any recreation facility or project
35 or program funded in whole or in part from revenues derived from the tax levied pursuant to the
36 provisions of this section.

37 8. The sales tax imposed pursuant to the provisions of this section shall expire twenty-five
38 years from the effective date thereof unless an extension of the tax is submitted to and approved by
39 the voters in each county in the manner provided in this section. Each extension of the sales tax
40 shall be for a period of ten years.

41 9. The governing body of each of the counties imposing a sales tax under the provisions of

1 this section may cooperate with the governing body of any county or other political subdivision of
 2 this state in carrying out the provisions of this section, and may establish and conduct jointly a
 3 system of public recreation. The respective governing bodies administering programs jointly may
 4 provide by agreement among themselves for all matters connected with the programs and determine
 5 what items of cost and expense shall be paid by each.

6 10. The provisions of this section shall not in any way repeal, affect or limit the powers
 7 granted to any county to establish, maintain and conduct parks and other recreational grounds for
 8 public recreation.

9 11. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
 10 shall apply to the tax imposed under this section.

11 67.799. 1. A regional recreational district may, by a majority vote of its board of directors,
 12 impose an annual property tax for the establishment and maintenance of public parks and
 13 recreational facilities and grounds within the boundaries of the regional recreational district not to
 14 exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within
 15 the district, except that no such tax shall become effective unless the board of directors of the
 16 district submits to the voters of the district, at a county or state general, primary or special election,
 17 a proposal to authorize the tax.

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

19 Shall a cent tax per one hundred dollars assessed valuation be levied for public parks
 20 and recreational facilities?

21 YES NO

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 23 the proposal, then the tax shall become effective as provided by subsection 19 of section 32.087. If
 24 a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 25 board of directors shall have no power to impose the tax unless and until the board of directors of
 26 the district submits another proposal to authorize the tax and such proposal is approved by a
 27 majority of the qualified voters voting thereon.

28 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and
 29 collected in the same manner as other ad valorem property taxes are levied and collected.

30 4. (1) A regional recreational district may, by a majority vote of its board of directors,
 31 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
 32 sections 144.010 to 144.525 for the purpose of funding the creation, operation and maintenance of
 33 public parks, recreational facilities and grounds within the boundaries of a regional recreational
 34 district. The tax authorized by this subsection shall be in addition to all other sales taxes allowed by
 35 law. No tax pursuant to this subsection shall become effective unless the board of directors submits
 36 to the voters of the district, at a county or state general, primary or special election, a proposal to
 37 authorize the tax, and such tax shall become effective only after the majority of the voters voting on
 38 such tax approve such tax.

39 (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the
 40 question shall be submitted in substantially the following form:

41 Shall a cent sales tax be levied on all retail sales within the district for public parks and

1 recreational facilities?

2 YES NO

3 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
4 the proposal, then the tax shall become effective as provided by subsection 19 of section 32.087. If
5 a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
6 board of directors shall have no power to impose the tax unless and until another proposal to
7 authorize the tax is submitted to the voters of the district and such proposal is approved by a
8 majority of the qualified voters voting thereon. The provisions of sections 32.085 [and] to 32.087
9 shall apply to any tax approved pursuant to this subsection.

10 5. As used in this section, "qualified voters" or "voters" means any individuals residing
11 within the proposed district who are eligible to be registered voters and who have registered to vote
12 under chapter 115 or, if no individuals eligible and registered to vote reside within the proposed
13 district, all of the owners of real property located within the proposed district who have
14 unanimously petitioned for or consented to the adoption of an ordinance by the governing body
15 imposing a tax authorized in this section. If the owner of the property within the proposed district is
16 a political subdivision or corporation of the state, the governing body of such political subdivision
17 or corporation shall be considered the owner for purposes of this section.

18 67.997. 1. The governing body of any county of the third classification without a township
19 form of government and with more than eighteen thousand one hundred but fewer than eighteen
20 thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales
21 made within the county which are subject to sales tax under chapter 144. The tax authorized in this
22 section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of
23 funding senior services and youth programs provided by the county. One-half of all revenue
24 collected under this section[, less one-half the cost of collection,] shall be used solely to fund any
25 service or activity deemed necessary by the senior service tax commission established in this
26 section, and one-half of all revenue collected under this section[, less one-half the cost of
27 collection,] shall be used solely to fund all youth programs administered by an existing county
28 community task force. The tax authorized in this section shall be in addition to all other sales taxes
29 imposed by law, and shall be stated separately from all other charges and taxes. The order or
30 ordinance shall not become effective unless the governing body of the county submits to the voters
31 residing within the county at a state general, primary, or special election a proposal to authorize the
32 governing body of the county to impose a tax under this section.

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

35 Shall (insert the name of the county) impose a sales tax at a rate
36 of (insert rate of percent) percent, with half of the revenue from the tax, less one-half the
37 cost of collection, to be used solely to fund senior services provided by the county and half of the
38 revenue from the tax, less one-half the cost of collection, to be used solely to fund youth programs
39 provided by the county?

40 YES NO

41 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to

1 the question, place an "X" in the box opposite "NO".

2
3 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
4 the question, then the tax shall become effective [on the first day of the second calendar quarter
5 immediately following the approval of the tax or notification to the department of revenue if such
6 tax will be administered by the department of revenue] as provided by subsection 19 of section
7 32.087. If a majority of the votes cast on the question by the qualified voters voting thereon are
8 opposed to the question, then the tax shall not become effective unless and until the question is
9 resubmitted under this section to the qualified voters and such question is approved by a majority of
10 the qualified voters voting on the question.

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

26 4. [In order to permit sellers required to collect and report the sales tax to collect the amount
27 required to be reported and remitted, but not to change the requirements of reporting or remitting
28 the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing
29 body of the county may authorize the use of a bracket system similar to that authorized in section
30 144.285 and notwithstanding the provisions of that section, this new bracket system shall be used
31 where this tax is imposed and shall apply to all taxable transactions.] Beginning with the effective
32 date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax shall
33 be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same
34 manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be
35 consummated at the place of business of the retailer.

36 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,
37 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax[,
38 and all exemptions granted to agencies of government, organizations, and persons under sections
39 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The
40 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to
41 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of

1 this section, and no additional permit or exemption certificate or retail certificate shall be required;
 2 except that, the director of revenue may prescribe a form of exemption certificate for an exemption
 3 from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for
 4 payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations
 5 provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to
 6 violations of this section. If any person is delinquent in the payment of the amount required to be
 7 paid under this section, or in the event a determination has been made against the person for taxes
 8 and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax
 9 and penalty shall be the same as that provided in sections 144.010 to 144.525].

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

13 Shall (insert the name of the county) repeal the sales tax imposed at a
 14 rate of (insert rate of percent) percent for the purpose of funding senior services and youth
 15 programs provided by the county?

16 YES NO

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

19
 20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 21 repeal, that repeal shall become effective [on December thirty-first of the calendar year in which
 22 such repeal was approved] as provided by subsection 19 of section 32.087.

23
 24 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 25 the repeal, then the sales tax authorized in this section shall remain effective until the question is
 26 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
 27 qualified voters voting on the question.

28 7. Whenever the governing body of any county that has adopted the sales tax authorized in
 29 this section receives a petition, signed by ten percent of the registered voters of the county voting in
 30 the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
 31 section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a
 32 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
 33 repeal, the repeal shall become effective [on December thirty-first of the calendar year in which
 34 such repeal was approved] as provided by subsection 19 of section 32.087. If a majority of the
 35 votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the
 36 sales tax authorized in this section shall remain effective until the question is resubmitted under this
 37 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
 38 on the question.

39 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 40 fund shall continue to be used solely for the designated purposes, and the county shall notify the
 41 director of the department of revenue of the action [at least thirty days] before the effective date of

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

8 9. Each county imposing the tax authorized in this section shall establish a senior services
 9 tax commission to administer the portion of the sales tax revenue dedicated to providing senior
 10 services. Such commission shall consist of seven members appointed by the county commission.
 11 The county commission shall determine the qualifications, terms of office, compensation, powers,
 12 duties, restrictions, procedures, and all other necessary functions of the commission.

13 67.1300. 1. The governing body of any of the following counties or any municipality
 14 therein may impose, by ordinance or order, a sales tax on all retail sales made in such county or
 15 municipality which are subject to taxation under the provisions of sections 144.010 to 144.525:

16 (1) Any of the following contiguous counties of the third classification without a township
 17 form of government [enumerated in subdivisions (1) to (5) of this subsection or] :

18 (a) A county with a population of at least four thousand two hundred inhabitants but not
 19 more than four thousand five hundred inhabitants;

20 (b) A county with a population of at least four thousand three hundred inhabitants but not
 21 more than four thousand five hundred inhabitants;

22 (c) A county with a population of at least four thousand seven hundred inhabitants but not
 23 more than four thousand nine hundred inhabitants;

24 (d) A county with a population of at least seven thousand three hundred inhabitants but not
 25 more than seven thousand six hundred inhabitants; or

26 (e) A county with a population of at least ten thousand one hundred inhabitants but not
 27 more than ten thousand three hundred inhabitants;

28 (2) In any county of the fourth classification acting as a county of the second classification,
 29 having a population of at least forty thousand but less than forty-five thousand with a state
 30 university, and adjoining a county of the first classification with part of a city with a population of
 31 three hundred fifty thousand or more inhabitants [or] ;

32 (3) A county of the third classification with a township form of government and with a
 33 population of at least eight thousand but less than eight thousand four hundred inhabitants [or] ;

34 (4) A county of the third classification with more than fifteen townships having a
 35 population of at least twenty-one thousand inhabitants [or] ;

36 (5) A county of the third classification without a township form of government and with a
 37 population of at least seven thousand four hundred but less than eight thousand inhabitants [or any] ;

38 (6) A county of the third classification with a population greater than three thousand but less
 39 than four thousand [or any] ;

40 (7) A county of the third classification with a population greater than six thousand one
 41 hundred but less than six thousand four hundred [or any] ;

1 (8) A county of the third classification with a population greater than six thousand eight
2 hundred but less than seven thousand [or any] ;

3 (9) A county of the third classification with a population greater than seven thousand eight
4 hundred but less than seven thousand nine hundred [or any] ;

5 (10) A county of the third classification with a population greater than eight thousand four
6 hundred sixty but less than eight thousand five hundred [or any] ;

7 (11) A county of the third classification with a population greater than nine thousand but
8 less than nine thousand two hundred [or any] ;

9 (12) A county of the third classification with a population greater than ten thousand five
10 hundred but less than ten thousand six hundred [or any] ;

11 (13) A county of the third classification with a population greater than twenty-three
12 thousand five hundred but less than twenty-three thousand seven hundred [or] ;

13 (14) A county of the third classification with a population greater than thirty-three thousand
14 but less than thirty-four thousand [or] ;

15 (15) A county of the third classification with a population greater than twenty thousand
16 eight hundred but less than twenty-one thousand [or] ;

17 (16) A county of the third classification with a population greater than fourteen thousand
18 one hundred but less than fourteen thousand five hundred [or] ;

19 (17) A county of the third classification with a population greater than twenty thousand
20 eight hundred fifty but less than twenty-two thousand [or] ;

21 (18) A county of the third classification with a population greater than thirty-nine thousand
22 but less than forty thousand [or] ;

23 (19) A county of the third classification with a township form of organization and a
24 population greater than twenty-eight thousand but less than twenty-nine thousand [or] ;

25 (20) A county of the third classification with a population greater than fifteen thousand but
26 less than fifteen thousand five hundred [or] ;

27 (21) A county of the third classification with a population greater than eighteen thousand
28 but less than nineteen thousand seventy [or] ;

29 (22) A county of the third classification with a population greater than thirteen thousand
30 nine hundred but less than fourteen thousand four hundred [or] ;

31 (23) A county of the third classification with a population greater than twenty-seven
32 thousand but less than twenty-seven thousand five hundred [or] ;

33 (24) A county of the first classification without a charter form of government and a
34 population of at least eighty thousand but not greater than eighty-three thousand [or] ;

35 (25) A county of the third classification with a population greater than fifteen thousand but
36 less than fifteen thousand nine hundred without a township form of government which does not
37 adjoin any county of the first, second or fourth classification [or] ;

38 (26) A county of the third classification with a population greater than twenty-three
39 thousand but less than twenty-five thousand without a township form of government which does not
40 adjoin any county of the second or fourth classification and does adjoin a county of the first
41 classification with a population greater than one hundred twenty thousand but less than one hundred

1 fifty thousand; or [in any]

2 (27) A county of the fourth classification acting as a county of the second classification,
3 having a population of at least forty-eight thousand [or any governing body of a municipality
4 located in any of such counties may impose, by ordinance or order, a sales tax on all retail sales
5 made in such county or municipality which are subject to taxation pursuant to the provisions of
6 sections 144.010 to 144.525:

7 (1) A county with a population of at least four thousand two hundred inhabitants but not
8 more than four thousand five hundred inhabitants;

9 (2) A county with a population of at least four thousand seven hundred inhabitants but not
10 more than four thousand nine hundred inhabitants;

11 (3) A county with a population of at least seven thousand three hundred inhabitants but not
12 more than seven thousand six hundred inhabitants;

13 (4) A county with a population of at least ten thousand one hundred inhabitants but not
14 more than ten thousand three hundred inhabitants; and

15 (5) A county with a population of at least four thousand three hundred inhabitants but not
16 more than four thousand five hundred inhabitants].

17 2. The maximum rate for a sales tax pursuant to this section shall be one percent for
18 municipalities and one-half of one percent for counties.

19 3. The tax authorized by this section shall be in addition to any and all other sales taxes
20 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of
21 this section shall be effective unless the governing body of the county or municipality submits to the
22 voters of the county or municipality, at a regularly scheduled county, municipal or state general or
23 primary election, a proposal to authorize the governing body of the county or municipality to
24 impose a tax. Any sales tax imposed pursuant to this section shall not be authorized for a period of
25 more than five years.

26 4. Such proposal shall be submitted in substantially the following form:

27 Shall the (city, town, village or county) of impose a sales tax of (insert
28 amount) for the purpose of economic development in the (city, town, village or county)?

29 YES

NO

30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
31 the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first
32 day of the second quarter after the director of revenue receives notice of adoption of the tax. If a
33 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
34 governing body of the county or municipality shall not impose the sales tax authorized in this
35 section until the governing body of the county or municipality resubmits another proposal to
36 authorize the governing body of the county or municipality to impose the sales tax authorized by
37 this section and such proposal is approved by a majority of the qualified voters voting thereon;
38 however no such proposal shall be resubmitted to the voters sooner than twelve months from the
39 date of the submission of the last such proposal.

40 5. All revenue received by a county or municipality from the tax authorized pursuant to the
41 provisions of this section shall be deposited in a special trust fund and shall be used solely for

1 economic development purposes within such county or municipality for so long as the tax shall
2 remain in effect.

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

8 7. All sales taxes collected by the director of revenue pursuant to this section on behalf of
9 any county or municipality[, less one percent for cost of collection which shall be deposited in the
10 state's general revenue fund after payment of premiums for surety bonds as provided in section
11 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the
12 "Local Economic Development Sales Tax Trust Fund".

13 8. [The moneys in the local economic development sales tax trust fund shall not be deemed
14 to be state funds and shall not be commingled with any funds of the state.] The director of revenue
15 shall keep accurate records of the amount of money in the trust fund and which was collected in
16 each county or municipality imposing a sales tax pursuant to this section, and the records shall be
17 open to the inspection of officers of the county or municipality and the public.

18 9. Not later than the tenth day of each month the director of revenue shall distribute all
19 moneys deposited in the trust fund during the preceding month to the county or municipality which
20 levied the tax. Such funds shall be deposited with the county treasurer of each such county or the
21 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising
22 from the local economic development sales tax trust fund shall be by an appropriation act to be
23 enacted by the governing body of each such county or municipality. Expenditures may be made
24 from the fund for any economic development purposes authorized in the ordinance or order adopted
25 by the governing body submitting the tax to the voters.

26 10. The director of revenue may [authorize the state treasurer to] make refunds from the
27 amounts in the trust fund and credited to any county or municipality for erroneous payments and
28 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
29 counties and municipalities.

30 11. If any county or municipality abolishes the tax, the county or municipality shall notify
31 the director of revenue of the action [at least ninety days] prior to the effective date of the repeal and
32 the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue
33 may order retention in the trust fund, for a period of one year, of two percent of the amount
34 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
35 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
36 elapsed after the effective date of abolition of the tax in such county or municipality, the director of
37 revenue shall remit the balance in the account to the county or municipality and close the account of
38 that county or municipality. The director of revenue shall notify each county or municipality of
39 each instance of any amount refunded or any check redeemed from receipts due the county or
40 municipality.

41 12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087

1 shall apply to the tax imposed pursuant to this section.

2 13. For purposes of this section, the term "economic development" is limited to the
3 following:

4 (1) Operations of economic development or community development offices, including the
5 salaries of employees;

6 (2) Provision of training for job creation or retention;

7 (3) Provision of infrastructure and sites for industrial development or for public
8 infrastructure projects; and

9 (4) Refurbishing of existing structures and property relating to community development.

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

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

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

33 YES NO

34 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
35 the question, then the tax shall become effective [on the first day of the second calendar quarter
36 following the calendar quarter in which the election was held] as provided by subsection 19 of
37 section 32.087. If a majority of the votes cast on the question by the qualified voters voting thereon
38 are opposed to the question, then the tax shall not become effective unless and until the question is
39 resubmitted under this section to the qualified voters and such question is approved by a majority of
40 the qualified voters voting on the question, provided that no proposal shall be resubmitted to the
41 voters sooner than twelve months from the date of the submission of the last proposal.

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

5 (1) Acquisition of land;

6 (2) Installation of infrastructure for industrial or business parks;

7 (3) Improvement of water and wastewater treatment capacity;

8 (4) Extension of streets;

9 (5) Providing matching dollars for state or federal grants;

10 (6) Marketing;

11 (7) Construction and operation of job training and educational facilities; and

12 (8) Providing grants and low-interest loans to companies for job training, equipment
13 acquisition, site development, and infrastructure. Not more than twenty-five percent of the revenue
14 generated may be used annually for administrative purposes, including staff and facility costs.

15 4. All revenue generated by the tax shall be deposited in a special trust fund and shall be
16 used solely for the designated purposes. If the tax is repealed, all funds remaining in the special
17 trust fund shall continue to be used solely for the designated purposes. Any funds in the special
18 trust fund which are not needed for current expenditures may be invested by the governing body in
19 accordance with applicable laws relating to the investment of other city or county funds.

20 5. The director of revenue may make refunds from the amounts in the trust fund and
21 credited to any city or county for erroneous payments in the trust fund and credited to any city or
22 county for erroneous payments and overpayments made and may redeem dishonored checks and
23 drafts deposited to the credit of such counties. If any city or county abolishes the tax authorized
24 under this section, the repeal of such tax shall become effective as provided by subsection 19 of
25 section 32.087. Each city or county shall notify the director of revenue prior to the effective date of
26 the expiration of the sales tax authorized by this section, and the repeal shall be effective as
27 provided by subsection 19 of section 32.087. The director of revenue may order retention in the
28 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
29 notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and
30 drafts deposited to the credit of such accounts. After one year has elapsed after the date of
31 expiration of the tax authorized by this section in such city or county, the director of revenue shall
32 remit the balance in the account to the city or county and close the account of that city or county.
33 The director of revenue shall notify each city or county of each instance of any amount refunded or
34 any check redeemed from receipts due to the city or county.

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

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

40 (2) One member shall be appointed, in any manner agreed upon by the affected districts, to
41 represent all other districts levying ad valorem taxes within the area selected for an economic

1 development project or area funded by the sales tax authorized in this section, excluding
 2 representatives of the governing body of the city or county;

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

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

6 (5) In each city, two members shall be appointed by the governing body of the county in
 7 which the city is located. In each county, two members shall be appointed by the governing body of
 8 the county. At the option of the members appointed by a city or county the members who are
 9 appointed by the school boards and other taxing districts may serve on the board for a term to
 10 coincide with the length of time an economic development project, plan, or designation of an
 11 economic development area is considered for approval by the board, or for the definite terms as
 12 provided in this subsection. If the members representing school districts and other taxing districts
 13 are appointed for a term coinciding with the length of time an economic development project, plan,
 14 or area is approved, such term shall terminate upon final approval of the project, plan, or
 15 designation of the area by the governing body of the city or county. If any school district or other
 16 taxing jurisdiction fails to appoint members of the board within thirty days of receipt of written
 17 notice of a proposed economic development plan, economic development project, or designation of
 18 an economic development area, the remaining members may proceed to exercise the power of the
 19 board. Of the members first appointed by the city or county, three shall be designated to serve for
 20 terms of two years, three shall be designated to serve for a term of three years, and the remaining
 21 members shall be designated to serve for a term of four years from the date of such initial
 22 appointments. Thereafter, the members appointed by the city or county shall serve for a term of
 23 four years, except that all vacancies shall be filled for unexpired terms in the same manner as were
 24 the original appointments.

25 [6.] 7. The board, subject to approval of the governing body of the city or county, shall
 26 develop economic development plans, economic development projects, or designations of an
 27 economic development area, and shall hold public hearings and provide notice of any such hearings.
 28 The board shall vote on all proposed economic development plans, economic development projects,
 29 or designations of an economic development area, and amendments thereto, within thirty days
 30 following completion of the hearing on any such plan, project, or designation, and shall make
 31 recommendations to the governing body within ninety days of the hearing concerning the adoption
 32 of or amendment to economic development plans, economic development projects, or designations
 33 of an economic development area.

34 [7.] 8. The board shall report at least annually to the governing body of the city or county
 35 on the use of the funds provided under this section and on the progress of any plan, project, or
 36 designation adopted under this section.

37 [8.] 9. The governing body of any city or county that has adopted the sales tax authorized
 38 in this section may submit the question of repeal of the tax to the voters on any date available for
 39 elections for the city or county. The ballot of submission shall be in substantially the following
 40 form:

41 Shall (insert the name of the city or county) repeal the sales tax

1 imposed at a rate of (insert rate of percent) percent for economic development purposes?

2 YES NO

3 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
4 effective [on December thirty-first of the calendar year in which such repeal was approved] as
5 provided by subsection 19 of section 32.087. If a majority of the votes cast on the question by the
6 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section
7 shall remain effective until the question is resubmitted under this section to the qualified voters of
8 the city or county, and the repeal is approved by a majority of the qualified voters voting on the
9 question.

10 [9.] 10. Whenever the governing body of any city or county that has adopted the sales tax
11 authorized in this section receives a petition, signed by ten percent of the registered voters of the
12 city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax
13 imposed under this section, the governing body shall submit to the voters a proposal to repeal the
14 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in
15 favor of the repeal, that repeal shall become effective [on December thirty-first of the calendar year
16 in which such repeal was approved] as provided by subsection 19 of section 32.087. If a majority of
17 the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then
18 the tax shall remain effective until the question is resubmitted under this section to the qualified
19 voters and the repeal is approved by a majority of the qualified voters voting on the question. If the
20 city or county abolishes the tax, the city or county shall notify the director of revenue of the action
21 at least one hundred twenty days prior to the effective date of the repeal.

22 11. After the effective date of any tax imposed under the provisions of this section, the
23 director of revenue shall perform all functions incident to the administration, collection,
24 enforcement, and operation of the tax and collect, in addition to the sales tax for the state of
25 Missouri, the additional tax authorized under this section. The tax imposed under this section and
26 the tax imposed under the sales tax law of the state of Missouri shall be collected together and
27 reported upon such forms and under such administrative rules and regulations as may be prescribed
28 by the director of revenue.

29 12. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall
30 apply to the tax imposed under this section.

31 67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town,
32 or village.

33 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing
34 body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in
35 the city or county which are subject to sales tax under chapter 144. The tax authorized in this
36 section shall not be more than one-half of one percent. The order or ordinance imposing the tax
37 shall not become effective unless the governing body of the city or county submits to the voters of
38 the city or county at any citywide, county or state general, primary or special election a proposal to
39 authorize the governing body to impose a tax under this section. The tax authorized in this section
40 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
41 other charges and taxes. The tax authorized in this section shall not be imposed by any city or

1 county that has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed under those
2 sections has expired or been repealed.

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

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

7 YES NO

8 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
9 the question, then the tax shall become effective [on the first day of the second calendar quarter
10 following the calendar quarter in which the election was held] as provided by subsection 19 of
11 section 32.087. If a majority of the votes cast on the question by the qualified voters voting thereon
12 are opposed to the question, then the tax shall not become effective unless and until the question is
13 resubmitted under this section to the qualified voters and such question is approved by a majority of
14 the qualified voters voting on the question, provided that no proposal shall be resubmitted to the
15 voters sooner than twelve months from the date of the submission of the last proposal.

16 4. All sales taxes collected by the director of revenue under this section on behalf of any
17 county or municipality[, less one percent for cost of collection which shall be deposited in the state's
18 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]
19 shall be deposited in a special trust fund, which is hereby created, to be known as the "Local Option
20 Economic Development Sales Tax Trust Fund".

21 5. [The moneys in the local option economic development sales tax trust fund shall not be
22 deemed to be state funds and shall not be commingled with any funds of the state.] The director of
23 revenue shall keep accurate records of the amount of money in the trust fund and which was
24 collected in each city or county imposing a sales tax pursuant to this section, and the records shall
25 be open to the inspection of officers of the city or county and the public.

26 6. Not later than the tenth day of each month the director of revenue shall distribute all
27 moneys deposited in the trust fund during the preceding month to the city or county which levied
28 the tax. Such funds shall be deposited with the county treasurer of each such county or the
29 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising
30 from the local economic development sales tax trust fund shall be in accordance with this section.

31 7. The director of revenue may [authorize the state treasurer to] make refunds from the
32 amounts in the trust fund and credited to any city or county for erroneous payments and
33 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
34 cities and counties.

35 8. If any county or municipality abolishes the tax, the city or county shall notify the director
36 of revenue of the action [at least ninety days] prior to the effective date of the repeal and the repeal
37 shall be effective as provided by subsection 19 of section 32.087. The director of revenue may
38 order retention in the trust fund, for a period of one year, of two percent of the amount collected
39 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
40 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
41 after the effective date of abolition of the tax in such city or county, the director of revenue shall

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

4 9. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
5 apply to the tax imposed pursuant to this section.

6 10. (1) No revenue generated by the tax authorized in this section shall be used for any
7 retail development project, except for the redevelopment of downtown areas and historic districts.
8 Not more than twenty-five percent of the revenue generated shall be used annually for
9 administrative purposes, including staff and facility costs.

10 (2) At least twenty percent of the revenue generated by the tax authorized in this section
11 shall be used solely for projects directly related to long-term economic development preparation,
12 including, but not limited to, the following:

13 (a) Acquisition of land;

14 (b) Installation of infrastructure for industrial or business parks;

15 (c) Improvement of water and wastewater treatment capacity;

16 (d) Extension of streets;

17 (e) Public facilities directly related to economic development and job creation; and

18 (f) Providing matching dollars for state or federal grants relating to such long-term projects.

19 (3) The remaining revenue generated by the tax authorized in this section may be used for,
20 but shall not be limited to, the following:

21 (a) Marketing;

22 (b) Providing grants and loans to companies for job training, equipment acquisition, site
23 development, and infrastructures;

24 (c) Training programs to prepare workers for advanced technologies and high skill jobs;

25 (d) Legal and accounting expenses directly associated with the economic development
26 planning and preparation process;

27 (e) Developing value-added and export opportunities for Missouri agricultural products.

28 11. All revenue generated by the tax shall be deposited in a special trust fund and shall be
29 used solely for the designated purposes. If the tax is repealed, all funds remaining in the special
30 trust fund shall continue to be used solely for the designated purposes. Any funds in the special
31 trust fund which are not needed for current expenditures may be invested by the governing body in
32 accordance with applicable laws relating to the investment of other city or county funds.

33 12. (1) Any city or county imposing the tax authorized in this section shall establish an
34 economic development tax board. The volunteer board shall receive no compensation or operating
35 budget.

36 (2) The economic development tax board established by a city shall consist of at least five
37 members, but may be increased to nine members. Either a five-member or nine-member board shall
38 be designated in the order or ordinance imposing the sales tax authorized by this section, and the
39 members are to be appointed as follows:

40 (a) One member of a five-member board, or two members of a nine-member board, shall be
41 appointed by the school districts included within any economic development plan or area funded by

1 the sales tax authorized in this section. Such member or members shall be appointed in any manner
2 agreed upon by the affected districts;

3 (b) Three members of a five-member board, or five members of a nine-member board, shall
4 be appointed by the chief elected officer of the city with the consent of the majority of the
5 governing body of the city;

6 (c) One member of a five-member board, or two members of a nine-member board, shall be
7 appointed by the governing body of the county in which the city is located.

8 (3) The economic development tax board established by a county shall consist of seven
9 members, to be appointed as follows:

10 (a) One member shall be appointed by the school districts included within any economic
11 development plan or area funded by the sales tax authorized in this section. Such member shall be
12 appointed in any manner agreed upon by the affected districts;

13 (b) Four members shall be appointed by the governing body of the county; and

14 (c) Two members from the cities, towns, or villages within the county appointed in any
15 manner agreed upon by the chief elected officers of the cities or villages. Of the members initially
16 appointed, three shall be designated to serve for terms of two years, except that when a nine-
17 member board is designated, seven of the members initially appointed shall be designated to serve
18 for terms of two years, and the remaining members shall be designated to serve for a term of four
19 years from the date of such initial appointments. Thereafter, the members appointed shall serve for
20 a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner
21 as were the original appointments.

22 (4) If an economic development tax board established by a city is already in existence on
23 August 28, 2012, any increase in the number of members of the board shall be designated in an
24 order or ordinance. The four board members added to the board shall be appointed to a term with
25 an expiration coinciding with the expiration of the terms of the three board member positions that
26 were originally appointed to terms of two years. Thereafter, the additional members appointed shall
27 serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the
28 same manner as were the additional appointments.

29 13. The board, subject to approval of the governing body of the city or county, shall
30 consider economic development plans, economic development projects, or designations of an
31 economic development area, and shall hold public hearings and provide notice of any such hearings.
32 The board shall vote on all proposed economic development plans, economic development projects,
33 or designations of an economic development area, and amendments thereto, within thirty days
34 following completion of the hearing on any such plan, project, or designation, and shall make
35 recommendations to the governing body within ninety days of the hearing concerning the adoption
36 of or amendment to economic development plans, economic development projects, or designations
37 of an economic development area. The governing body of the city or county shall have the final
38 determination on use and expenditure of any funds received from the tax imposed under this
39 section.

40 14. The board may consider and recommend using funds received from the tax imposed
41 under this section for plans, projects or area designations outside the boundaries of the city or

1 county imposing the tax if, and only if:

2 (1) The city or county imposing the tax or the state receives significant economic benefit
3 from the plan, project or area designation; and

4 (2) The board establishes an agreement with the governing bodies of all cities and counties
5 in which the plan, project or area designation is located detailing the authority and responsibilities
6 of each governing body with regard to the plan, project or area designation.

7 15. Notwithstanding any other provision of law to the contrary, the economic development
8 sales tax imposed under this section when imposed within a special taxing district, including but not
9 limited to a tax increment financing district, neighborhood improvement district, or community
10 improvement district, shall be excluded from the calculation of revenues available to such districts,
11 and no revenues from any sales tax imposed under this section shall be used for the purposes of any
12 such district unless recommended by the economic development tax board established under this
13 section and approved by the governing body imposing the tax.

14 16. The board and the governing body of the city or county imposing the tax shall report at
15 least annually to the governing body of the city or county on the use of the funds provided under
16 this section and on the progress of any plan, project, or designation adopted under this section and
17 shall make such report available to the public.

18 17. Not later than the first day of March each year the board shall submit to the joint
19 committee on economic development a report, not exceeding one page in length, which must
20 include the following information for each project using the tax authorized under this section:

21 (1) A statement of its primary economic development goals;

22 (2) A statement of the total economic development sales tax revenues received during the
23 immediately preceding calendar year;

24 (3) A statement of total expenditures during the preceding calendar year in each of the
25 following categories:

26 (a) Infrastructure improvements;

27 (b) Land and/or buildings;

28 (c) Machinery and equipment;

29 (d) Job training investments;

30 (e) Direct business incentives;

31 (f) Marketing;

32 (g) Administration and legal expenses; and

33 (h) Other expenditures.

34 18. The governing body of any city or county that has adopted the sales tax authorized in
35 this section may submit the question of repeal of the tax to the voters on any date available for
36 elections for the city or county. The ballot of submission shall be in substantially the following
37 form:

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

40 YES

NO

41 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become

1 effective [on December thirty-first of the calendar year in which such repeal was approved] as
2 provided by subsection 19 of section 32.087. If a majority of the votes cast on the question by the
3 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section
4 shall remain effective until the question is resubmitted under this section to the qualified voters of
5 the city or county, and the repeal is approved by a majority of the qualified voters voting on the
6 question.

7 19. Whenever the governing body of any city or county that has adopted the sales tax
8 authorized in this section receives a petition, signed by ten percent of the registered voters of the
9 city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax
10 imposed under this section, the governing body shall submit to the voters a proposal to repeal the
11 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in
12 favor of the repeal, that repeal shall become effective [on December thirty-first of the calendar year
13 in which such repeal was approved] as provided by subsection 19 of section 32.087. If a majority of
14 the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then
15 the tax shall remain effective until the question is resubmitted under this section to the qualified
16 voters and the repeal is approved by a majority of the qualified voters voting on the question.

17 20. If any provision of this section or section 67.1303 or the application thereof to any
18 person or circumstance is held invalid, the invalidity shall not affect other provisions or application
19 of this section or section 67.1303 which can be given effect without the invalid provision or
20 application, and to this end the provisions of this section and section 67.1303 are declared severable.

21 67.1545. 1. Any district formed as a political subdivision may impose by resolution a
22 district sales and use tax on all retail sales made in such district which are subject to taxation
23 pursuant to sections 144.010 to 144.525, except sales of motor vehicles, [trailers, boats or outboard
24 motors and sales to or by public utilities and providers of communications, cable, or video services]
25 watercraft, electricity, piped natural or artificial gas, or other fuels delivered by the seller. Any sales
26 and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one
27 percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any
28 district purpose designated by the district in its ballot of submission to its qualified voters; except
29 that, no resolution adopted pursuant to this section shall become effective unless the board of
30 directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to
31 authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified
32 voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a
33 majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is
34 void.

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

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

41 YES NO

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

3 3. Within ten days after the qualified voters have approved the imposition of the sales and
4 use tax, the district shall, in accordance with section 32.087, notify the director of the department of
5 revenue. The sales and use tax authorized by this section shall become effective [on the first day of
6 the second calendar quarter after the director of the department of revenue receives notice of the
7 adoption of such tax] as provided by subsection 19 of section 32.087.

8 4. [The director of the department of revenue shall collect any tax adopted pursuant to this
9 section pursuant to section 32.087] After the effective date of any tax imposed under the provisions
10 of this section, the director of revenue shall perform all functions incident to the administration,
11 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for the state
12 of Missouri, the additional tax authorized under the authority of this section. The tax imposed under
13 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected
14 together and reported upon such forms and under such administrative rules and regulations as may
15 be prescribed by the director of revenue.

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

20 6. [In order to allow retailers to collect and report the sales and use tax authorized by this
21 section as well as all other sales and use taxes required by law in the simplest and most efficient
22 manner possible, a district may establish appropriate brackets to be used in the district imposing a
23 tax pursuant to this section in lieu of the brackets provided in section 144.285.

24 7.] The penalties provided in sections 144.010 to 144.525 shall apply to violations of this
25 section.

26 [8.] 7. All revenue received by the district from a sales and use tax imposed pursuant to this
27 section which is designated for a specific purpose shall be deposited into a special trust fund and
28 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to
29 this section, all funds remaining in the special trust fund shall continue to be used solely for the
30 specific purpose designated in the resolution adopted by the qualified voters. Any funds in such
31 special trust fund which are not needed for current expenditures may be invested by the board of
32 directors pursuant to applicable laws relating to the investment of other district funds.

33 [9.] 8. A district may repeal by resolution any sales and use tax imposed pursuant to this
34 section before the expiration date of such sales and use tax unless the repeal of such sales and use
35 tax will impair the district's ability to repay any liabilities the district has incurred, moneys the
36 district has borrowed or obligation the district has issued to finance any improvements or services
37 rendered for the district.

38 [10.] 9. Notwithstanding the provisions of chapter 115, an election for a district sales and
39 use tax under this section shall be conducted in accordance with the provisions of this section.

40 10. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall
41 apply to the tax imposed under this section.

1 67.1712. 1. The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the
4 creation, operation and maintenance of a metropolitan park and recreation district.

5 2. In addition to the tax authorized in subsection 1 of this section, the governing body of
6 any county located within the metropolitan district as of January 1, 2012, is authorized to impose by
7 ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail sales subject to
8 taxation under sections 144.010 to 144.525 for the purpose of funding the operation and
9 maintenance of the metropolitan park and recreation district. Such incremental sales tax shall not be
10 implemented unless approved by the voters of the county with the largest population within the
11 district and at least one other such county under subsection 2 of section 67.1715.

12 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all other sales
13 taxes allowed by law. The governing body of any county within the metropolitan district enacting
14 such an ordinance shall submit to the voters of such county a proposal to approve its ordinance
15 imposing or increasing the tax. Such ordinance shall become effective only after the majority of the
16 voters voting on such ordinance approve such ordinance. The provisions of sections 32.085 [and] to
17 32.087 shall apply to any tax and increase in tax approved pursuant to this section and sections
18 67.1715 to 67.1721.

19 67.1775. 1. The governing body of a city not within a county, or any county of this state
20 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in
21 the county or city, or city not within a county, for the purpose of providing services described in
22 section 210.861, including counseling, family support, and temporary residential services to persons
23 nineteen years of age or less. The question shall be submitted to the qualified voters of the county
24 or city, or city not within a county, at a county or city or state general, primary or special election
25 upon the motion of the governing body of the county or city, or city not within a county or upon the
26 petition of eight percent of the qualified voters of the county or city, or city not within a county,
27 determined on the basis of the number of votes cast for governor in such county at the last
28 gubernatorial election held prior to the filing of the petition. The election officials of the county or
29 city, or city not within a county, shall give legal notice as provided in chapter 115. The question
30 shall be submitted in substantially the following form:

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

35 YES NO

36 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
37 the question, then the ordinance or order and any amendments thereto shall be in effect [on the first
38 day of the second calendar quarter after the director receives notification of the local sales tax] as
39 provided by subsection 19 of section 32.087. If a question receives less than the required majority,
40 then the governing authority of the city or county, or city not within a county, shall have no power
41 to impose the sales tax unless and until the governing authority of the city or county, or city not

1 within a county, has submitted another question to authorize the imposition of the sales tax
2 authorized by this section and such question is approved by the required majority of the qualified
3 voters voting thereon. However, in no event shall a question under this section be submitted to the
4 voters sooner than twelve months from the date of the last question under this section.

5 2. After the effective date of any tax imposed under the provisions of this section, the
6 director of revenue shall perform all functions incident to the administration, collection,
7 enforcement, and operation of the tax and the director of revenue shall collect in addition to the
8 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
9 The tax imposed under this section and the tax imposed under the sales tax law of the state of
10 Missouri shall be collected together and reported upon such forms and under such administrative
11 rules and regulations as may be prescribed by the director of revenue.

12 3. All sales taxes collected by the director of revenue under this section on behalf of any
13 city or county, or city not within a county[, less one percent for the cost of collection, which shall be
14 deposited in the state's general revenue fund after payment of premiums for surety bonds as
15 provided in section 32.087,] shall be deposited [with the state treasurer] in a special fund, which is
16 hereby created, to be known as the "Community Children's Services Fund". [The moneys in the city
17 or county, or city not within a county, community children's services fund shall not be deemed to be
18 state funds and shall not be commingled with any funds of the state.] The director of revenue shall
19 keep accurate records of the amount of money in the fund which was collected in each city or
20 county, or city not within a county, imposing a sales tax under this section, and the records shall be
21 open to the inspection of officers of each city or county, or city not within a county, and the general
22 public. Not later than the tenth day of each month, the director of revenue shall distribute all
23 moneys deposited in the fund during the preceding month by distributing to the city or county
24 treasurer, or the treasurer of a city not within a county, or such other officer as may be designated by
25 a city or county ordinance or order, or ordinance or order of a city not within a county, of each city
26 or county, or city not within a county, imposing the tax authorized by this section, the sum, as
27 certified by the director of revenue, due the city or county.

28 4. The director of revenue may [authorize the state treasurer to] make refunds from the
29 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
30 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the
31 credit of such counties. Each city or county, or city not within a county, shall notify the director of
32 revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by
33 this section and the repeal shall be effective as provided by subsection 19 of section 32.087. The
34 director of revenue may order retention in the fund, for a period of one year, of two percent of the
35 amount collected after receipt of such notice to cover possible refunds or overpayment of such tax
36 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
37 has elapsed after the date of expiration of the tax authorized by this section in such city not within a
38 county or such city or county, the director of revenue shall remit the balance in the account to the
39 city or county, or city not within a county, and close the account of that city or county, or city not
40 within a county. The director of revenue shall notify each city or county, or city not within a
41 county, of each instance of any amount refunded or any check redeemed from receipts due the city

1 or county.

2 5. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 shall
3 apply to the tax imposed under this section.

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

9 67.2000. 1. This section shall be known as the "Exhibition Center and Recreational Facility
10 District Act".

11 2. An exhibition center and recreational facility district may be created under this section in
12 the following counties:

13 (1) Any county of the first classification with more than seventy-one thousand three
14 hundred but less than seventy-one thousand four hundred inhabitants;

15 (2) Any county of the first classification with more than one hundred ninety-eight thousand
16 but less than one hundred ninety-nine thousand two hundred inhabitants;

17 (3) Any county of the first classification with more than eighty-five thousand nine hundred
18 but less than eighty-six thousand inhabitants;

19 (4) Any county of the second classification with more than fifty-two thousand six hundred
20 but less than fifty-two thousand seven hundred inhabitants;

21 (5) Any county of the first classification with more than one hundred four thousand six
22 hundred but less than one hundred four thousand seven hundred inhabitants;

23 (6) Any county of the third classification without a township form of government and with
24 more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

25 (7) Any county of the first classification with more than thirty-seven thousand but less than
26 thirty-seven thousand one hundred inhabitants;

27 (8) Any county of the third classification without a township form of government and with
28 more than twenty-three thousand five hundred but less than twenty-three thousand six hundred
29 inhabitants;

30 (9) Any county of the third classification without a township form of government and with
31 more than nineteen thousand three hundred but less than nineteen thousand four hundred
32 inhabitants;

33 (10) Any county of the first classification with more than two hundred forty thousand three
34 hundred but less than two hundred forty thousand four hundred inhabitants;

35 (11) Any county of the third classification with a township form of government and with
36 more than eight thousand nine hundred but fewer than nine thousand inhabitants;

37 (12) Any county of the third classification without a township form of government and with
38 more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

39 (13) Any county of the third classification with a township form of government and with
40 more than eight thousand but fewer than eight thousand one hundred inhabitants;

41 (14) Any county of the third classification with a township form of government and with

1 more than eleven thousand five hundred but fewer than eleven thousand six hundred inhabitants.

2 3. Whenever not less than fifty owners of real property located within any county listed in
3 subsection 2 of this section desire to create an exhibition center and recreational facility district, the
4 property owners shall file a petition with the governing body of each county located within the
5 boundaries of the proposed district requesting the creation of the district. The district boundaries
6 may include all or part of the counties described in this section. The petition shall contain the
7 following information:

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

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

12 (3) The name of the proposed district.

13 4. Upon the filing of a petition pursuant to this section, the governing body of any county
14 described in this section may, by resolution, approve the creation of a district. Any resolution to
15 establish such a district shall be adopted by the governing body of each county located within the
16 proposed district, and shall contain the following information:

17 (1) A description of the boundaries of the proposed district;

18 (2) The time and place of a hearing to be held to consider establishment of the proposed
19 district;

20 (3) The proposed sales tax rate to be voted on within the proposed district; and

21 (4) The proposed uses for the revenue generated by the new sales tax.

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

24 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of
25 general circulation in each county located within the proposed district, with the first publication to
26 occur not more than thirty days before the hearing, and the second publication to occur not more
27 than fifteen days or less than ten days before the hearing;

28 (2) Hear all protests and receive evidence for or against the establishment of the proposed
29 district; and

30 (3) Rule upon all protests, which determinations shall be final.

31 6. Following the hearing, if the governing body of each county located within the proposed
32 district decides to establish the proposed district, it shall adopt an order to that effect; if the
33 governing body of any county located within the proposed district decides to not establish the
34 proposed district, the boundaries of the proposed district shall not include that county. The order
35 shall contain the following:

36 (1) The description of the boundaries of the district;

37 (2) A statement that an exhibition center and recreational facility district has been
38 established;

39 (3) The name of the district;

40 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section; and

41 (5) A declaration that the district is a political subdivision of the state.

1 7. A district established pursuant to this section may, at a general, primary, or special
2 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of one
3 percent, for a period not to exceed twenty-five years, on all retail sales within the district, which are
4 subject to taxation pursuant to sections 144.010 to 144.525, to fund the acquisition, construction,
5 maintenance, operation, improvement, and promotion of an exhibition center and recreational
6 facilities. The ballot of submission shall be in substantially the following form:

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

11 YES NO

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

14
15 If a majority of the votes cast in the portion of any county that is part of the proposed district favor
16 the proposal, then the sales tax shall become effective in that portion of the county [that is part of
17 the proposed district on the first day of the first calendar quarter immediately following the election]
18 as provided by subsection 19 of section 32.087. If a majority of the votes cast in the portion of a
19 county that is a part of the proposed district oppose the proposal, then that portion of such county
20 shall not impose the sales tax authorized in this section until after the county governing body has
21 submitted another such sales tax proposal and the proposal is approved by a majority of the
22 qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing
23 body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than
24 twelve months from the date of the last proposal submitted pursuant to this section. If the qualified
25 voters in two or more counties that have contiguous districts approve the sales tax proposal, the
26 districts shall combine to become one district.

27 8. There is hereby created a board of trustees to administer any district created and the
28 expenditure of revenue generated pursuant to this section consisting of four individuals to represent
29 each county approving the district, as provided in this subsection. The governing body of each
30 county located within the district, upon approval of that county's sales tax proposal, shall appoint
31 four members to the board of trustees; at least one shall be an owner of a nonlodging business
32 located within the taxing district, or their designee, at least one shall be an owner of a lodging
33 facility located within the district, or their designee, and all members shall reside in the district
34 except that one nonlodging business owner, or their designee, and one lodging facility owner, or
35 their designee, may reside outside the district. Each trustee shall be at least twenty-five years of age
36 and a resident of this state. Of the initial trustees appointed from each county, two shall hold office
37 for two years, and two shall hold office for four years. Trustees appointed after expiration of the
38 initial terms shall be appointed to a four-year term by the governing body of the county the trustee
39 represents, with the initially appointed trustee to remain in office until a successor is appointed, and
40 shall take office upon being appointed. Each trustee may be reappointed. Vacancies shall be filled
41 in the same manner in which the trustee vacating the office was originally appointed. The trustees

1 shall not receive compensation for their services, but may be reimbursed for their actual and
2 necessary expenses. The board shall elect a chair and other officers necessary for its membership.
3 Trustees may be removed if:

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

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

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

9 (1) To have and use a corporate seal;

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

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

19 (4) To borrow money and incur indebtedness and evidence the same by certificates, notes,
20 or debentures, to issue bonds and use any one or more lawful funding methods the district may
21 obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and
22 other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of
23 trust of any or all of the property and income of the district. Every issue of such bonds, notes, or
24 other obligations shall be payable out of property and revenues of the district and may be further
25 secured by other property of the district, which may be pledged, assigned, mortgaged, or a security
26 interest granted for such payment, without preference or priority of the first bonds issued, subject to
27 any agreement with the holders of any other bonds pledging any specified property or revenues.
28 Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and
29 shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty
30 years, as the resolution shall specify. Such bonds, notes, or other obligations shall be in such
31 denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be
32 issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or
33 zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to
34 redemption as such resolution may provide, notwithstanding section 108.170. The bonds, notes, or
35 other obligations may be sold at either public or private sale, at such interest rates, and at such price
36 or prices as the district shall determine;

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

39 (6) To refund any bonds, notes, or other obligations of the district without an election. The
40 terms and conditions of refunding obligations shall be substantially the same as those of the original
41 issue, and the board shall provide for the payment of interest at not to exceed the legal rate, and the

1 principal of such refunding obligations in the same manner as is provided for the payment of
2 interest and principal of obligations refunded;

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

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

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

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

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

14 10. There is hereby created the "Exhibition Center and Recreational Facility District Sales
15 Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The
16 director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used
17 solely for the purposes authorized in this section. Moneys in the trust fund shall be considered
18 nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The director of revenue
19 shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest
20 and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected
21 by the director of revenue pursuant to this section on behalf of the district, less one percent for the
22 cost of collection which shall be deposited in the state's general revenue fund after payment of
23 premiums for surety bonds as provided in section 32.087, shall be deposited in the trust fund. The
24 director of revenue shall keep accurate records of the amount of moneys in the trust fund which was
25 collected in the district imposing a sales tax pursuant to this section, and the records shall be open to
26 the inspection of the officers of each district and the general public. Not later than the tenth day of
27 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the
28 preceding month to the district. The director of revenue may authorize refunds from the amounts in
29 the trust fund and credited to the district for erroneous payments and overpayments made, and may
30 redeem dishonored checks and drafts deposited to the credit of the district.

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

39 12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
40 apply to the sales tax imposed pursuant to this section.

41 [12.] 13. Any sales tax imposed pursuant to this section shall not extend past the initial

1 term approved by the voters unless an extension of the sales tax is submitted to and approved by the
 2 qualified voters in each county in the manner provided in this section. Each extension of the sales
 3 tax shall be for a period not to exceed twenty years. The ballot of submission for the extension shall
 4 be in substantially the following form:

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

8 YES NO

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

11
 12 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the rate
 13 and for the time period approved by the voters. If a sales tax extension is not approved, the district
 14 may submit another sales tax proposal as authorized in this section, but the district shall not submit
 15 such a proposal to the voters sooner than twelve months from the date of the last extension
 16 submitted.

17 [13.] 14. Once the sales tax authorized by this section is abolished or terminated by any
 18 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
 19 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while
 20 the district has any financing or other obligations outstanding; provided that any new financing,
 21 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation
 22 incurred more than ten years after voter approval of the sales tax provided in this section or more
 23 than ten years after any voter-approved extension thereof shall not cause the extension of the sales
 24 tax provided in this section or cause the final maturity of any financing or other obligations
 25 outstanding to be extended. Any funds in the trust fund which are not needed for current
 26 expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of
 27 subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the district
 28 abolishes the sales tax, the district shall notify the director of revenue of the action [at least ninety
 29 days] before the effective date of the repeal, and the director of revenue may order retention in the
 30 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 31 notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks
 32 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective
 33 date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the
 34 account to the district and close the account of the district. The director of revenue shall notify the
 35 district of each instance of any amount refunded or any check redeemed from receipts due the
 36 district.

37 [14.] 15. In the event that the district is dissolved or terminated by any means, the
 38 governing bodies of the counties in the district shall appoint a person to act as trustee for the district
 39 so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and
 40 subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient
 41 security, approved by the governing bodies of the counties, to the use of the dissolved or terminated

1 district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary
 2 to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay
 3 over to the county treasurer of each county in the district and take receipt for all remaining moneys
 4 in amounts based on the ratio the levy of each county bears to the total levy for the district in the
 5 previous three years or since the establishment of the district, whichever time period is shorter.

6 Upon payment to the county treasurers, the trustee shall deliver to the clerk of the governing body
 7 of any county in the district all books, papers, records, and deeds belonging to the dissolved district.

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

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

20 Shall the city of (city's name) impose a citywide sales tax of (insert amount)
 21 for the purpose of promoting tourism in the city?

22 YES NO

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

25
 26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 27 the proposal, then the ordinance or order and any amendments thereto shall be in effect [on the first
 28 day of the first calendar quarter immediately following notification to the director of the department
 29 of revenue of the election approving the proposal] as provided by subsection 19 of section 32.087.

30 If a proposal receives less than the required majority, then the governing authority of the city shall
 31 have no power to impose the sales tax unless and until the governing authority of the city has
 32 submitted another proposal to authorize the imposition of the sales tax authorized by this section
 33 and such proposal is approved by the required majority of the qualified voters voting thereon.
 34 However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than
 35 twelve months from the date of the last proposal pursuant to this section.

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

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

40 (2) The city may enter into an agreement with the director of revenue of the state of
 41 Missouri for the purpose of collecting the tax authorized in this section. In the event any city enters

1 into an agreement with the director of revenue of the state of Missouri for the collection of the tax
 2 authorized in this section, the director of revenue shall perform all functions incident to the
 3 administration, collection, enforcement, and operation of such tax, and the director of revenue shall
 4 collect the additional tax authorized in this section. The tax authorized in this section shall be
 5 collected and reported upon such forms and under such administrative rules and regulations as may
 6 be prescribed by the director of revenue, and the director of revenue shall retain an amount not to
 7 exceed one percent for cost of collection.

8 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of one
 9 percent and interest not to exceed two percent per month on unpaid taxes which shall be considered
 10 delinquent thirty days after the last day of each quarter] After the effective date of any tax imposed
 11 under the provisions of this section, the director of revenue shall perform all functions incident to
 12 the administration, collection, enforcement, and operation of the tax and collect, in addition to the
 13 sales tax for the state of Missouri, the additional tax authorized under the authority of this section.
 14 The tax imposed under this section and the tax imposed under the sales tax law of the state of
 15 Missouri shall be collected together and reported upon such forms and under such administrative
 16 rules and regulations as may be prescribed by the director of revenue.

17 [5.] 4. (1) The governing authority of any city that has adopted any sales tax pursuant to
 18 this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at least
 19 ten percent of the qualified voters in the city, submit the question of repeal of the sales tax to the
 20 qualified voters at any primary or general election. The ballot of submission shall be in
 21 substantially the following form:

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

24 YES NO

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

27
 28 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 29 effective [on December thirty-first of the calendar year in which such repeal was approved] as
 30 provided by subsection 19 of section 32.087. If the city or county abolishes the tax, the city or
 31 county shall notify the director of revenue of the action prior to the effective date of the repeal.

32 (2) Once the tax is repealed as provided in this section, all funds remaining in any trust fund
 33 or account established to receive revenues generated by the tax shall be used solely for the original
 34 stated purpose of the tax. Any funds which are not needed for current expenditures may be invested
 35 by the governing authority in accordance with applicable laws relating to the investment of other
 36 city funds.

37 (3) The governing authority of a city repealing a tax pursuant to this section shall notify the
 38 director of revenue of the action at least forty-five days before the effective date of the repeal and
 39 the director of revenue may order retention in any trust fund created in the state treasury associated
 40 with the tax, for a period of one year, of two percent of the amount collected after receipt of such
 41 notice to cover refunds or overpayment of the tax and to redeem dishonored checks and drafts

1 deposited to the credit of such accounts. After one year has elapsed after the effective date of repeal
 2 of the tax in the city, the director of revenue shall remit the balance in the trust fund to the city and
 3 close the account of that city. The director of revenue shall notify each city of each instance of any
 4 amount refunded or any check redeemed from receipts due the city.

5 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or terminates
 6 a taxing district, the governing authority of the city shall appoint a person to act as trustee for the
 7 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take
 8 and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with
 9 sufficient security, approved by the governing authority of the city, to the use of the dissolved or
 10 terminated district, for the faithful discharge of duties. The trustee shall have and exercise all
 11 powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the
 12 district, shall pay over to the city treasurer or the equivalent official and take receipt for all
 13 remaining moneys. Upon payment to the city treasurer, the trustee shall deliver to the clerk of the
 14 governing authority of the city all books, papers, records, and deeds belonging to the dissolved
 15 district.

16 [6.] 5. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
 17 shall apply to the tax imposed pursuant to this section.

18 67.2525. 1. Each member of the board of directors shall have the following qualifications:

19 (1) As to those subdistricts in which there are registered voters, a resident registered voter in
 20 the subdistrict that he or she represents, or be a property owner or, as to those subdistricts in which
 21 there are not registered voters who are residents, a property owner or representative of a property
 22 owner in the subdistrict he or she represents;

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

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

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

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

1 members of the board of directors.

2 5. The property owners, when assembled, shall organize by the election of a temporary
3 chairman and secretary of the meeting who shall conduct the election. An election shall be
4 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the
5 election, each acre of real property within the subdistrict shall represent one share, and each owner,
6 including corporations and other entities, may have one vote in person or for every acre of real
7 property owned by such person within the subdistrict. Each voter which is not an individual shall
8 determine how to cast its vote as provided for in its articles of incorporation, articles of
9 organization, articles of partnership, bylaws, or other document which sets forth an appropriate
10 mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its
11 vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the
12 voter. The results of the meeting shall be certified by the temporary chairman and secretary to the
13 municipal clerk if the district is established by a municipality described in this section, or to the
14 circuit clerk if the district is established by a circuit court.

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

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

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

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

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

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

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

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

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

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

1 13. At the first meeting, the board, by resolution, shall receive the certification of the
2 election regarding the sales tax, and may impose the sales tax in all subdistricts approving the
3 imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become
4 effective [on the first day of the first calendar quarter immediately following the action by the
5 district board of directors imposing the tax] as provided by section 32.087.

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

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

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

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

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

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

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

24 (6) To collect taxes and other revenues;

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

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

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

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

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

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

41 (13) To contract for transfer to a city, town, or village such district facilities and

1 improvements free of cost or encumbrance on such terms set forth by contract;

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

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

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

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

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

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

14 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued as
15 current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero
16 coupon bonds, be issued in such manner, be payable in such place or places and subject to
17 redemption as such resolution may provide; and

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

20
21 The provisions of this subsection are applicable to the district notwithstanding the provisions of
22 section 108.170.

23 67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any
24 time by the district by issuing refunding bonds in such amount as the district may deem necessary.
25 Such bonds shall be subject to and shall have the benefit of the foregoing provisions regarding
26 notes, bonds, and other obligations. Without limiting the generality of the foregoing, refunding
27 bonds may include amounts necessary to finance any premium, unpaid interest, and costs of
28 issuance in connection with the refunding bonds. Any such refunding may be effected whether the
29 bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the
30 refunding bonds and the application of the proceeds thereof to the payment of the obligations being
31 refunded or the exchange of the refunding bonds for the obligations being refunded with the consent
32 of the holders of the obligations being refunded.

33 2. Notes, bonds, or other indebtedness of the district shall be exclusively the responsibility
34 of the district payable solely out of the district funds and property and shall not constitute a debt or
35 liability of the state of Missouri or any agency or political subdivision of the state. Any notes,
36 bonds, or other indebtedness of the district shall state on their face that they are not obligations of
37 the state of Missouri or any agency or political subdivision thereof other than the district.

38 3. Any district may by resolution impose a district sales tax of up to one-half of one percent
39 on all retail sales made in such district that are subject to taxation pursuant to the provisions of
40 sections 144.010 to 144.525. Upon voter approval, and receiving the necessary certifications from
41 the governing body of the municipality in which the district is located, or from the circuit court if

1 the district was formed by the circuit court, the board of directors shall have the power to impose a
2 sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the
3 imposing sales tax shall be in accordance with section 67.2520. [The sales tax shall become
4 effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter
5 immediately following the passage of a resolution by the board of directors imposing the sales tax.

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

11 5. In order to permit sellers required to collect and report the sales tax authorized by this
12 section to collect the amount required to be reported and remitted, but not to change the
13 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
14 fractions of pennies, the district may establish appropriate brackets which shall be used in the
15 district imposing a tax pursuant to this section in lieu of those brackets provided in section 144.285.

16 6.] 4. All revenue received by a district from the sales tax authorized by this section shall
17 be deposited in a special trust fund and shall be used solely for the purposes of the district. Any
18 funds in such special trust fund which are not needed for the district's current expenditures may be
19 invested by the district board of directors in accordance with applicable laws relating to the
20 investment of other district funds.

21 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the
22 receipts from the sale at retail of all tangible personal property or taxable services at retail within the
23 district adopting such tax, if such property and services are subject to taxation by the state of
24 Missouri pursuant to the provisions of sections 144.010 to 144.525. Any district sales tax imposed
25 pursuant to this section shall be imposed at a rate that shall be uniform throughout the subdistricts
26 approving the sales tax.

27 [8. The resolution imposing the sales tax pursuant to this section shall impose upon all
28 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
29 rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to
30 144.525 and the rules and regulations of the director of revenue issued pursuant thereto; except that
31 the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be
32 reported and returned to and collected by the district.

33 9. (1) On and after the effective date of any sales tax imposed pursuant to this section, the
34 district shall perform all functions incident to the administration, collection, enforcement, and
35 operation of the tax. The sales tax imposed pursuant to this section shall be collected and reported
36 upon such forms and under such administrative rules and regulations as may be prescribed by the
37 district.

38 (2)] 6. After the effective date of any tax imposed under the provisions of this section, the
39 director of revenue shall perform all functions incident to the administration, collection,
40 enforcement, and operation of the tax and collect, in addition to the sales tax for the state of
41 Missouri, the additional tax authorized under the authority of this section. The tax imposed under

1 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected
2 together and reported upon such forms and under such administrative rules and regulations as may
3 be prescribed by the director of revenue.

4 7. All [such] sales taxes [collected by the district] shall be deposited by the district in a
5 special fund to be expended for the purposes authorized in this section. The district shall keep
6 accurate records of the amount of money which was collected pursuant to this section, and the
7 records shall be open to the inspection of officers of each district and the general public.

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

14 10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing the
15 state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality
16 provision, shall apply to the collection of the tax imposed by this section, except as modified in this
17 section.

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

22 (3) The same sales tax permit, exemption certificate, and retail certificate required by
23 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
24 the requirements of this section, and no additional permit or exemption certificate or retail
25 certificate shall be required; except that the district may prescribe a form of exemption certificate
26 for an exemption from the tax imposed by this section.

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

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

32 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail
33 sales shall be deemed to be consummated at the place of business of the retailer unless the tangible
34 personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination
35 or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more
36 than one place of business in this state which participates in the sale, the sale shall be deemed to be
37 consummated at the place of business of the retailer where the initial order for the tangible personal
38 property is taken, even though the order must be forwarded elsewhere for acceptance, approval of
39 credit, shipment, or billing. A sale by a retailer's employee shall be deemed to be consummated at
40 the place of business from which the employee works.

41 (7)] 8. Subsequent to the initial approval by the voters and implementation of a sales tax in

1 the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one
2 percent on retail sales as provided in this subsection. The election shall be conducted in accordance
3 with section 67.2520; provided, however, that the district board of directors may place the question
4 of the increase of the sales tax before the voters of the district by resolution, and the municipal clerk
5 of the city, town, or village which originally conducted the incorporation of the district, or the
6 circuit clerk of the court which originally conducted the incorporation of the district, shall conduct
7 the subsequent election. In subsequent elections, the election judges shall certify the election results
8 to the district board of directors. The ballot of submission shall be in substantially the following
9 form:

10 Shall (name of district) increase the (insert amount) percent district
11 sales tax now in effect to..... (insert amount) in the (name of district)?

12 YES NO

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

15
16 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
17 are in favor of the increase, the increase shall become effective [December thirty-first of the
18 calendar year in which such increase was approved] as provided by subsection 19 of section 32.087.

19 [11.] 9. (1) There shall not be any election as provided for in this section while the district
20 has any financing or other obligations outstanding.

21 (2) The board, when presented with a petition signed by at least one-third of the registered
22 voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of
23 property owners of the district, calling for an election to dissolve and repeal the tax shall submit the
24 question to the voters using the same procedure by which the imposing tax was voted. The ballot of
25 submission shall be in substantially the following form:

26 Shall (name of district) dissolve and repeal the (insert amount) percent
27 district sales tax now in effect in the (name of district)?

28 YES NO

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

31
32 Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with
33 section 67.2520; provided, however, that the district board of directors may place the question of the
34 repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or
35 village which originally conducted the incorporation of the district, or the circuit clerk of the court
36 which originally conducted the incorporation of the district, shall conduct the subsequent election.
37 In subsequent elections the election judges shall certify the election results to the district board of
38 directors.

39 (3) If a majority of the votes cast on the proposal by the qualified voters of the district
40 voting thereon are in favor of repeal, that repeal shall become effective [December thirty-first of the
41 calendar year in which such repeal was approved or after the repayment of the district's

1 indebtedness, whichever occurs later] as provided by subsection 19 of section 32.087. If the district
 2 abolishes the tax, the district shall notify the director of revenue of the action prior to the effective
 3 date of the repeal.

4 [12.] 10. (1) At such time as the board of directors of the district determines that further
 5 operation of the district is not in the best interests of the inhabitants of the district, and that the
 6 district should dissolve, the board shall submit for a vote in an election held throughout the district
 7 the question of whether the district should be abolished. The question shall be submitted in
 8 substantially the following form:

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

10 YES NO

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

13 (2) The district board shall not propose the question to abolish the district while there are
 14 outstanding claims or causes of action pending against the district, while the district liabilities
 15 exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent,
 16 in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to
 17 abolish the district to a vote of the entire district, the state auditor shall audit the district to
 18 determine the financial status of the district, and whether the district may be abolished pursuant to
 19 law. The vote on the abolition of the district shall be conducted by the municipal clerk of the city,
 20 town, or village in which the district is located. The procedure shall be the same as in section
 21 67.2520, except that the question shall be determined by the qualified voters of the entire district.
 22 No individual subdistrict may be abolished, except at such time as the district is abolished.

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

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

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

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

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

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

41 (5) The legal existence of the district shall not cease for a period of two years after voter

1 approval of the abolition.

2 11. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall
3 apply to the tax imposed under this section."; and

4
5 Further amend said bill, Page 6, Section 72.418, Line 194, by inserting after all of said section and
6 line the following:

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

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

25 Shall (insert the name of the city) impose a sales tax at a rate of
26(insert rate of percent) percent for [a] capital improvements purposes in the city's center city
27 for a period of (insert number of years, not to exceed three) years?

28 YES NO

29 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
30 the question, then the tax shall become effective [on the first day of the second calendar quarter
31 after the director of revenue receives notice of the adoption of the sales tax] as provided by
32 subsection 19 of section 32.087. If a majority of the votes cast on the question by the qualified
33 voters voting thereon are opposed to the question, then the tax shall not become effective unless and
34 until the question is resubmitted under this section to the qualified voters and such question is
35 approved by a majority of the qualified voters voting on the question. In no case shall a tax be
36 resubmitted to the qualified voters of the city sooner than twelve months from the date of the
37 proposal under this section.

38 3. Any sales tax imposed under this section shall be administered, collected, enforced, and
39 operated as required in [section] sections 32.085 to 32.087. All revenue generated by the tax shall
40 be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is
41 repealed, all funds remaining in the special trust fund shall continue to be used solely for the

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

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

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

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

20 YES NO

21 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 22 effective [on December thirty-first of the calendar year in which such repeal was approved] as
 23 provided by subsection 19 of section 32.087. If a majority of the votes cast on the question by the
 24 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section
 25 shall remain effective until the question is resubmitted under this section to the qualified voters, and
 26 the repeal is approved by a majority of the qualified voters voting on the question. If the city or
 27 county abolishes the tax, the city or county shall notify the director of revenue of the action prior to
 28 the effective date of the repeal.

29 6. Whenever the governing body of any city that has adopted the sales tax authorized in this
 30 section receives a petition, signed by ten percent of the registered voters of the city voting in the last
 31 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the
 32 governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of
 33 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that
 34 repeal shall become effective [on December thirty-first of the calendar year in which such repeal
 35 was approved] as provided by subsection 19 of section 32.087. If a majority of the votes cast on the
 36 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
 37 effective until the question is resubmitted under this section to the qualified voters and the repeal is
 38 approved by a majority of the qualified voters voting on the question.

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

41 94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing

1 body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

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

6 3. With respect to any tax increment financing plan originally approved by ordinance of the
7 city council after March 31, 2009, in any home rule city with more than four hundred thousand
8 inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed
9 under sections 94.600 to 94.655 shall not be considered economic activity taxes as such term is
10 defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall not be
11 subject to allocation under the provisions of subsection 3 of section 99.845 or subsection 4 of
12 section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections 94.600 to
13 94.655 for constructing and operating a light-rail transit system shall not be considered economic
14 activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived
15 from such tax shall not be subject to allocation under the provisions of subsection 3 of section
16 99.845 or subsection 4 of section 99.957.

17 [4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be
18 changed or altered, the city or county clerk shall forward to the director of revenue by United States
19 registered mail or certified mail a certified copy of the ordinance adding or detaching territory from
20 the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map
21 of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the
22 ordinance and map, the tax imposed by sections 94.600 to 94.655 shall be effective in the added
23 territory or abolished in the detached territory on the effective date of the change of the city
24 boundary.]

25 94.660. 1. The governing body of any city not within a county and any county of the first
26 classification having a charter form of government with a population of over nine hundred thousand
27 inhabitants may propose, by ordinance or order, a transportation sales tax of up to one percent for
28 submission to the voters of that city or county at an authorized election date selected by the
29 governing body.

30 2. Any sales tax approved under this section shall be imposed on the receipts from the sale
31 at retail of all tangible personal property or taxable services within the city or county adopting the
32 tax, if such property and services are subject to taxation by the state of Missouri under sections
33 144.010 to 144.525.

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

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

39 YES NO

40 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county or
41 city not within a county on the proposal by the qualified voters voting thereon are in favor of the

1 proposal, then the tax shall go into effect [on the first day of the next calendar quarter beginning
2 after its adoption and notice to the director of revenue, but no sooner than thirty days after such
3 adoption and notice] as provided by subsection 19 of section 32.087. If a majority of the votes cast
4 in that county or city not within a county by the qualified voters voting are opposed to the proposal,
5 then the additional sales tax shall not be imposed in that county or city not within a county unless
6 and until the governing body of that county or city not within a county shall have submitted another
7 proposal to authorize the local option transportation sales tax authorized in this section, and such
8 proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal
9 pursuant to this section be submitted to the voters sooner than twelve months from the date of the
10 last proposal.

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

14 5. The provisions of subsection 4 of this section requiring both the city and county to
15 approve a transportation sales tax before a transportation sales tax may go into effect in either
16 jurisdiction shall not apply to any transportation sales tax submitted to and approved by the voters in
17 such city or such county on or after August 28, 2007.

18 6. All sales taxes collected by the director of revenue under this section on behalf of any
19 city or county, less one percent for cost of collection which shall be deposited in the state's general
20 revenue fund after payment of premiums for surety bonds, shall be deposited [with the state
21 treasurer] in a special trust fund, which is hereby created, to be known as the "County Public Transit
22 Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087. The
23 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any
24 funds of the state. The director of revenue shall keep accurate records of the amount of money in
25 the trust fund which was collected in each city or county approving a sales tax under this section,
26 and the records shall be open to inspection by officers of the city or county and the public. Not later
27 than the tenth day of each month the director of revenue shall distribute all moneys deposited in the
28 trust fund during the preceding month to the city or county which levied the tax, and such funds
29 shall be deposited with the treasurer of each such city or county and all expenditures of funds
30 arising from the county public transit sales tax trust fund shall be by an appropriation act to be
31 enacted by the governing body of each such county or city not within a county.

32 7. The revenues derived from any transportation sales tax under this section shall be used
33 only for the planning, development, acquisition, construction, maintenance and operation of public
34 transit facilities and systems other than highways.

35 8. The director of revenue may [authorize the state treasurer to] make refunds from the
36 amount in the trust fund and credited to any city or county for erroneous payments and
37 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
38 cities or counties. If any city or county abolishes the tax, the city or county shall notify the director
39 of revenue of the action [at least ninety days] prior to the effective date of the repeal and the director
40 of revenue may order retention in the trust fund, for a period of one year, of two percent of the
41 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax

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

7 94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for
8 transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for transportation
9 purposes which shall be retired by the revenues received from the sales tax authorized by this
10 section. The tax authorized by this section shall be in addition to any and all other sales taxes
11 allowed by law. No ordinance imposing a sales tax pursuant to the provisions of this section shall
12 become effective unless the council or other governing body submits to the voters of the city, at a
13 city or state general, primary, or special election, a proposal to authorize the council or other
14 governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds
15 authorized pursuant to this section, to authorize such bonds and their retirement by such tax; except
16 that no vote shall be required in any city that imposed and collected such tax under sections 94.600
17 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to,
18 the following language:

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

21 Shall the city of (city's name) impose a sales tax of
22 . (insert amount) for transportation purposes?

23 YES NO

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

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

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

31 YES NO

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

34
35 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by the
36 qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments
37 thereto shall be in effect as provided by subsection 19 of section 32.087. If the four-sevenths
38 majority of the votes, as required by the Missouri Constitution, article VI, section 26, cast on the
39 proposal, provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to
40 retire such bonds, by the qualified voters voting thereon are in favor of the proposal, then the
41 ordinance and any amendments thereto shall be in effect as provided by subsection 19 of section

1 32.087. If a majority of the votes cast on the proposal, as provided in subdivision (1) of this
 2 subsection, by the qualified voters voting thereon are opposed to the proposal, then the council or
 3 other governing body of the city shall have no power to impose the tax authorized in subdivision (1)
 4 of this subsection unless and until the council or other governing body of the city submits another
 5 proposal to authorize the council or other governing body of the city to impose the tax and such
 6 proposal is approved by a majority of the qualified voters voting thereon. If more than three-
 7 sevenths of the votes cast by the qualified voters voting thereon are opposed to the proposal, as
 8 provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such
 9 bonds, then the council or other governing body of the city shall have no power to issue any bonds
 10 or to impose the tax authorized in subdivision (2) of this subsection unless and until the council or
 11 other governing body of the city submits another proposal to authorize the council or other
 12 governing body of the city to issue such bonds or impose the tax to retire such bonds and such
 13 proposal is approved by four-sevenths of the qualified voters voting thereon.

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

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

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

30 5.] No tax imposed pursuant to this section for the purpose of retiring bonds issued pursuant
 31 to this section may be terminated until all of such bonds have been retired."; and

32
 33 Further amend said bill, Page 21, Section 137.565, Line 13, by inserting after all of said section and
 34 line the following:

35
 36 "184.845. 1. The board of the district may impose a museum and cultural district sales tax
 37 by resolution on all retail sales made in such museum and cultural district which are subject to
 38 taxation pursuant to the provisions of sections 144.010 to 144.525. Such museum and cultural
 39 district sales tax may be imposed for any museum or cultural purpose designated by the board of the
 40 museum and cultural district. If the resolution is adopted the board of the district may submit the
 41 question of whether to impose a sales tax authorized by this section to the qualified voters, who

1 shall have the same voting interests as with the election of members of the board of the district.

2 2. The sales tax authorized by this section shall become effective on the first day of the
3 second calendar quarter [following adoption of the tax by the board or qualified voters, if the board
4 elects to submit the question of whether to impose a sales tax to the qualified voters] after the
5 director of revenue receives notification of the adoption of the local sales tax.

6 3. In each museum and cultural district in which a sales tax has been imposed in the manner
7 provided by this section, every retailer shall add the tax imposed by the museum and cultural district
8 pursuant to this section to the retailer's sale price, and when so added such tax shall constitute a part
9 of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law
10 in the same manner as the purchase price.

11 4. In order to permit sellers required to collect and report the sales tax authorized by this
12 section to collect the amount required to be reported and remitted, but not to change the
13 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
14 fractions of pennies, the museum and cultural district may establish appropriate brackets which shall
15 be used in the district imposing a tax pursuant to this section in lieu of those brackets provided in
16 section 144.285.

17 5. All revenue received by a museum and cultural district from the tax authorized by this
18 section which has been designated for a certain museum or cultural purpose shall be deposited in a
19 special trust fund and shall be used solely for such designated purpose. All funds remaining in the
20 special trust fund shall continue to be used solely for such designated museum or cultural purpose.
21 Any funds in such special trust fund which are not needed for current expenditures may be invested
22 by the board of directors in accordance with applicable laws relating to the investment of other
23 museum or cultural district funds.

24 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
25 percent or one percent on the receipts from the sale at retail of all tangible personal property or
26 taxable services at retail within the museum and cultural district adopting such tax, if such property
27 and services are subject to taxation by the state of Missouri pursuant to the provisions of sections
28 144.010 to 144.525. Any museum and cultural district sales tax imposed pursuant to this section
29 shall be imposed at a rate that shall be uniform throughout the district.

30 7. On and after the effective date of any tax imposed pursuant to this section, the [museum
31 and cultural district] director of revenue shall perform all functions incident to the administration,
32 collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall be
33 collected and reported upon such forms and under such administrative rules and regulations as may
34 be prescribed by the [museum and cultural district] director.

35 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state
36 sales tax, sections 32.085 [and] to 32.087, and section 32.057, the uniform confidentiality provision,
37 shall apply to the collection of the tax imposed by this section, except as modified in this section.
38 All revenue collected under this section by the director of the department of revenue on behalf of
39 the museum and cultural districts, except for one percent for the cost of collection which shall be
40 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
41 hereby created and shall be known as the "Missouri Museum and Cultural District Tax Fund", and

1 shall be used solely for such designated purpose. [Moneys in the fund shall not be deemed to be
2 state funds, and shall not be commingled with any funds of the state.] The director may make
3 refunds from the amounts in the fund and credited to the district for erroneous payments and
4 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
5 county.

6 9. All exemptions granted to agencies of government, organizations, persons and to the sale
7 of certain articles and items of tangible personal property and taxable services pursuant to the
8 provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
9 collection of the tax imposed by this section.

10 10. The same sales tax permit, exemption certificate and retail certificate required by
11 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
12 the requirements of this section, and no additional permit or exemption certificate or retail
13 certificate shall be required; except that the museum and cultural district may prescribe a form of
14 exemption certificate for an exemption from the tax imposed by this section.

15 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation
16 of those sections are hereby made applicable to violations of this section.

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

27 13. All sales taxes collected by the museum and cultural district shall be deposited by the
28 museum and cultural district in a special fund to be expended for the purposes authorized in this
29 section. The museum and cultural district shall keep accurate records of the amount of money
30 which was collected pursuant to this section, and the records shall be open to the inspection by the
31 officers and directors of each museum and cultural district and the Missouri department of revenue.
32 Tax returns filed by businesses within the district shall otherwise be considered as confidential in the
33 same manner as sales tax returns filed with the Missouri department of revenue.

34 14. No museum and cultural district imposing a sales tax pursuant to this section may repeal
35 or amend such sales tax unless such repeal or amendment will not impair the district's ability to
36 repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or
37 other obligations which it has issued or which have been issued to finance any project or projects.

38 221.407. 1. The commission of any regional jail district may impose, by order, a sales tax
39 in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent,
40 or one-half of one percent on all retail sales made in such region which are subject to taxation
41 pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services

1 and court facilities and equipment for such region. The tax authorized by this section shall be in
 2 addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax
 3 pursuant to this section shall be effective unless the commission submits to the voters of the district,
 4 on any election date authorized in chapter 115, a proposal to authorize the commission to impose a
 5 tax.

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

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

11 YES NO

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

14
 15 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
 16 are in favor of the proposal, then the order and any amendment to such order shall be in effect [on
 17 the first day of the second quarter immediately following the election approving the proposal] as
 18 provided by subsection 19 of section 32.087. If the proposal receives less than the required
 19 majority, the commission shall have no power to impose the sales tax authorized pursuant to this
 20 section unless and until the commission shall again have submitted another proposal to authorize the
 21 commission to impose the sales tax authorized by this section and such proposal is approved by the
 22 required majority of the qualified voters of the district voting on such proposal; however, in no
 23 event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months
 24 from the date of the last submission of a proposal pursuant to this section.

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

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

33 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
 34 any district, less one percent for cost of collection which shall be deposited in the state's general
 35 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be
 36 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District
 37 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be
 38 deemed to be state funds and shall not be commingled with any funds of the state. The director of
 39 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
 40 each district imposing a sales tax pursuant to this section, and the records shall be open to the
 41 inspection of officers of each member county and the public. Not later than the tenth day of each

1 month the director of revenue shall distribute all moneys deposited in the trust fund during the
 2 preceding month to the district which levied the tax. Such funds shall be deposited with the
 3 treasurer of each such district, and all expenditures of funds arising from the regional jail district
 4 sales tax trust fund shall be paid pursuant to an appropriation adopted by the commission and shall
 5 be approved by the commission. Expenditures may be made from the fund for any function
 6 authorized in the order adopted by the commission submitting the regional jail district tax to the
 7 voters.

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

20 7. Except as provided in this section, all provisions of sections 32.085 [and] to 32.087 shall
 21 apply to the tax imposed pursuant to this section.

22 8. The provisions of this section shall expire September 30, 2015."; and

23
 24 Further amend said bill, Page 25, Section 233.295, Line 105, by inserting after all of said section
 25 and line the following:

26
 27 "238.235. 1. (1) Any transportation development district may by resolution impose a
 28 transportation development district sales tax on all retail sales made in such transportation
 29 development district which are subject to taxation pursuant to the provisions of sections 144.010 to
 30 144.525, except such transportation development district sales tax shall not apply to the sale or use
 31 of motor vehicles, trailers, boats, or outboard motors [nor to all sales of electricity or electrical
 32 current, water and gas, natural or artificial, nor to sales of service to telephone subscribers, either
 33 local or long distance]. Such transportation development district sales tax may be imposed for any
 34 transportation development purpose designated by the transportation development district in its
 35 ballot of submission to its qualified voters, except that no resolution enacted pursuant to the
 36 authority granted by this section shall be effective unless:

37 (a) The board of directors of the transportation development district submits to the qualified
 38 voters of the transportation development district a proposal to authorize the board of directors of the
 39 transportation development district to impose or increase the levy of an existing tax pursuant to the
 40 provisions of this section; or

41 (b) The voters approved the question certified by the petition filed pursuant to subsection 5

1 of section 238.207.

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

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

11 YES NO

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

14
15 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
16 the proposal, then the resolution and any amendments thereto shall be in effect as provided by
17 subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting are
18 opposed to the proposal, then the board of directors of the transportation development district shall
19 have no power to impose the sales tax authorized by this section unless and until the board of
20 directors of the transportation development district shall again have submitted another proposal to
21 authorize it to impose the sales tax pursuant to the provisions of this section and such proposal is
22 approved by a majority of the qualified voters voting thereon.

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

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

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

36 (6) All revenue received by a transportation development district from the tax authorized
37 by this section which has been designated for a certain transportation development purpose shall be
38 deposited in a special trust fund and shall be used solely for such designated purpose. Upon the
39 expiration of the period of years approved by the qualified voters pursuant to subdivision (2) of this
40 subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of this section,
41 all funds remaining in the special trust fund shall continue to be used solely for such designated

1 transportation development purpose. Any funds in such special trust fund which are not needed for
2 current expenditures may be invested by the board of directors in accordance with applicable laws
3 relating to the investment of other transportation development district funds.

4 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one percent, up to a
5 maximum of one percent on the receipts from the sale at retail of all tangible personal property or
6 taxable services at retail within the transportation development district adopting such tax, if such
7 property and services are subject to taxation by the state of Missouri pursuant to the provisions of
8 sections 144.010 to 144.525, except such transportation development district sales tax shall not
9 apply to the sale or use of motor vehicles [, trailers,] and boats [or outboard motors nor to public
10 utilities]. Any transportation development district sales tax imposed pursuant to this section shall be
11 imposed at a rate that shall be uniform throughout the district.

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

18 3. [On and after the effective date of any tax imposed pursuant to this section, the director
19 of revenue shall perform all functions incident to the administration, collection, enforcement, and
20 operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes
21 imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to
22 this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be
23 collected together and reported upon such forms and pursuant to such administrative rules and
24 regulations as may be prescribed by the director of revenue.

25 4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the
26 state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality provision,
27 shall apply to the collection of the tax imposed by this section, except as modified in this section.

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

32 (3) The same sales tax permit, exemption certificate and retail certificate required by
33 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
34 the requirements of this section, and no additional permit or exemption certificate or retail
35 certificate shall be required; except that the transportation development district may prescribe a
36 form of exemption certificate for an exemption from the tax imposed by this section.

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

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

1 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail
2 sales except retail sales of motor vehicles shall be deemed to be consummated at the place of
3 business of the retailer unless the tangible personal property sold is delivered by the retailer or the
4 retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state
5 destination. In the event a retailer has more than one place of business in this state which
6 participates in the sale, the sale shall be deemed to be consummated at the place of business of the
7 retailer where the initial order for the tangible personal property is taken, even though the order
8 must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a
9 retailer's employee shall be deemed to be consummated at the place of business from which the
10 employee works.

11 5.] All sales taxes received by the transportation development district shall be deposited by
12 the director of revenue in a special fund to be expended for the purposes authorized in this section.
13 The director of revenue shall keep accurate records of the amount of money which was collected
14 pursuant to this section, and the records shall be open to the inspection of officers of each
15 transportation development district and the general public.

16 [6.] 4. (1) No transportation development district imposing a sales tax pursuant to this
17 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
18 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
19 revenue bonds, notes or other obligations which it has issued or which have been issued by the
20 commission or any local transportation authority to finance any project or projects.

21 (2) Whenever the board of directors of any transportation development district in which a
22 transportation development sales tax has been imposed in the manner provided by this section
23 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal such
24 transportation development sales tax, the board of directors shall, if such repeal will not impair the
25 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
26 revenue bonds, notes or other obligations which it has issued or which have been issued by the
27 commission or any local transportation authority to finance any project or projects, submit to the
28 qualified voters of such transportation development district a proposal to repeal the transportation
29 development sales tax imposed pursuant to the provisions of this section. If a majority of the votes
30 cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the
31 transportation development sales tax, then the resolution imposing the transportation development
32 sales tax, along with any amendments thereto, is repealed as provided by subsection 19 of section
33 32.087. If a majority of the votes cast by the qualified voters voting thereon are opposed to the
34 proposal to repeal the transportation development sales tax, then the ordinance or resolution
35 imposing the transportation development sales tax, along with any amendments thereto, shall remain
36 in effect.

37 [7.] 5. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the
38 contrary, the sales tax imposed by a district whose project is a public mass transportation system
39 shall not be considered economic activity taxes as such term is defined under sections 99.805 and
40 99.918 and shall not be subject to allocation under the provisions of subsection 3 of section 99.845,
41 or subsection 4 of section 99.957.

1 6. After the effective date of any tax imposed under the provisions of this section, the
 2 director of revenue shall perform all functions incident to the administration, collection,
 3 enforcement, and operation of the tax and collect, in addition to the sales tax for the state of
 4 Missouri, the additional tax authorized under the authority of this section. The tax imposed under
 5 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected
 6 together and reported upon such forms and under such administrative rules and regulations as may
 7 be prescribed by the director of revenue.

8 7. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
 9 to the tax imposed under this section.

10 238.410. 1. Any county transit authority established pursuant to section 238.400 may
 11 impose a sales tax of up to one percent on all retail sales made in such county which are subject to
 12 taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section
 13 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed
 14 under the provisions of this section shall be effective unless the governing body of the county, on
 15 behalf of the transit authority, submits to the voters of the county, at a county or state general,
 16 primary or special election, a proposal to authorize the transit authority to impose a tax.

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

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

22 YES NO

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

25
 26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 27 the proposal, then the tax shall become effective [on the first day of the second calendar quarter
 28 following notification to the department of revenue of adoption of the tax] as provided by
 29 subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting are
 30 opposed to the proposal, then the transit authority shall have no power to impose the sales tax
 31 authorized by this section unless and until another proposal to authorize the transit authority to
 32 impose the sales tax authorized by this section has been submitted and such proposal is approved by
 33 a majority of the qualified voters voting thereon.

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

40 4. No transit authority imposing a sales tax pursuant to this section may repeal or amend
 41 such sales tax unless such repeal or amendment is submitted to and approved by the voters of the

1 county in the same manner as provided in subsection 1 of this section for approval of such tax.
2 Whenever the governing body of any county in which a sales tax has been imposed in the manner
3 provided by this section receives a petition, signed by ten percent of the registered voters of such
4 county voting in the last gubernatorial election, calling for an election to repeal such sales tax, the
5 governing body shall submit to the voters of such county a proposal to repeal the sales tax imposed
6 under the provisions of this section. If a majority of the votes cast on the proposal by the registered
7 voters voting thereon are in favor of the proposal to repeal the sales tax, then such sales tax is
8 repealed as provided by subsection 19 of section 32.087. If a majority of the votes cast by the
9 registered voters voting thereon are opposed to the proposal to repeal the sales tax, then such sales
10 tax shall remain in effect.

11 5. The sales tax imposed under the provisions of this section shall impose upon all sellers a
12 tax for the privilege of engaging in the business of selling tangible personal property or rendering
13 taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525
14 and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate
15 of the tax shall be the rate approved pursuant to this section. The amount reported and returned to
16 the director of revenue by the seller shall be computed on the basis of the combined rate of the tax
17 imposed by sections 144.010 to 144.525 and the tax imposed by this section, plus any amounts
18 imposed under other provisions of law.

19 6. After the effective date of any tax imposed under the provisions of this section, the
20 director of revenue shall perform all functions incident to the administration, collection,
21 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the
22 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
23 The tax imposed under this section and the tax imposed under the sales tax law of the state of
24 Missouri shall be collected together and reported upon such forms and under such administrative
25 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
26 required to collect and report the sales tax to collect the amount required to be reported and
27 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the
28 tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285 shall
29 apply to all taxable transactions.

30 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
31 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of
32 the tax imposed by this section, except as modified in this section. All exemptions granted to
33 agencies of government, organizations, persons and to the sale of certain articles and items of
34 tangible personal property and taxable services under the provisions of sections 144.010 to 144.525
35 are hereby made applicable to the imposition and collection of the tax imposed by this section. The
36 same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to
37 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of
38 this section, and no additional permit or exemption certificate or retail certificate shall be required;
39 except that the director of revenue may prescribe a form of exemption certificate for an exemption
40 from the tax imposed by this section. All discounts allowed the retailer under the provisions of the
41 state sales tax law for the collection of and for payment of taxes under chapter 144 are hereby

1 allowed and made applicable to any taxes collected under the provisions of this section. The
2 penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of those
3 sections are hereby made applicable to violations of this section.

4 8. [For the purposes of a sales tax imposed pursuant to this section, all retail sales shall be
5 deemed to be consummated at the place of business of the retailer, except for tangible personal
6 property sold which is delivered by the retailer or his agent to an out-of-state destination or to a
7 common carrier for delivery to an out-of-state destination and except for the sale of motor vehicles,
8 trailers, boats and outboard motors, which is provided for in subsection 12 of this section. In the
9 event a retailer has more than one place of business in this state which participates in the sale, the
10 sale shall be deemed to be consummated at the place of business of the retailer where the initial
11 order for the tangible personal property is taken, even though the order must be forwarded
12 elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee
13 shall be deemed to be consummated at the place of business from which he works.

14 9.] All sales taxes collected by the director of revenue under this section on behalf of any
15 transit authority, less one percent for cost of collection which shall be deposited in the state's general
16 revenue fund after payment of premiums for surety bonds as provided in this section, shall be
17 deposited [in the state treasury] in a special trust fund, which is hereby created, to be known as the
18 "County Transit Authority Sales Tax Trust Fund". The moneys in the county transit authority sales
19 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
20 the state. The director of revenue shall keep accurate records of the amount of money in the trust
21 fund which was collected in each transit authority imposing a sales tax under this section, and the
22 records shall be open to the inspection of officers of the county and the public. Not later than the
23 tenth day of each month the director of revenue shall distribute all moneys deposited in the trust
24 fund during the preceding month to the transit authority which levied the tax.

25 [10.] 9. The director of revenue may [authorize the state treasurer to] make refunds from the
26 amounts in the trust fund and credited to any transit authority for erroneous payments and
27 overpayments made, and may [authorize the state treasurer to] redeem dishonored checks and drafts
28 deposited to the credit of such transit authorities. If any transit authority abolishes the tax, the
29 transit authority shall notify the director of revenue of the action [at least ninety days] prior to the
30 effective date of the repeal and the director of revenue may order retention in the trust fund, for a
31 period of one year, of two percent of the amount collected after receipt of such notice to cover
32 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
33 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
34 in such transit authority, the director of revenue shall [authorize the state treasurer to] remit the
35 balance in the account to the transit authority and close the account of that transit authority. The
36 director of revenue shall notify each transit authority of each instance of any amount refunded or
37 any check redeemed from receipts due the transit authority. The director of revenue shall annually
38 report on his management of the trust fund and administration of the sales taxes authorized by this
39 section. He shall provide each transit authority imposing the tax authorized by this section with a
40 detailed accounting of the source of all funds received by him for the transit authority.

41 [11.] 10. The director of revenue and any of his deputies, assistants and employees who

1 shall have any duties or responsibilities in connection with the collection, deposit, transfer,
2 transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands
3 of the director of revenue under the provisions of this section shall enter a surety bond or bonds
4 payable to any and all transit authorities in whose behalf such funds have been collected under this
5 section in the amount of one hundred thousand dollars; but the director of revenue may enter into a
6 blanket bond or bonds covering himself and all such deputies, assistants and employees. The cost of
7 the premium or premiums for the surety bond or bonds shall be paid by the director of revenue from
8 the share of the collection retained by the director of revenue for the benefit of the state.

9 [12.] 11. Sales taxes imposed pursuant to this section and use taxes on the purchase and sale
10 of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the
11 seller, but shall be collected by the director of revenue at the time application is made for a
12 certificate of title, if the address of the applicant is within a county where a sales tax is imposed
13 under this section. The amounts so collected, less the one percent collection cost, shall be deposited
14 in the county transit authority sales tax trust fund. The purchase or sale of motor vehicles, trailers,
15 boats, and outboard motors shall be deemed to be consummated at the address of the applicant. As
16 used in this subsection, the term "boat" shall only include motorboats and vessels as the terms
17 "motorboat" and "vessel" are defined in section 306.010.

18 [13.] 12. In any county where the transit authority sales tax has been imposed, if any person
19 is delinquent in the payment of the amount required to be paid by him under this section or in the
20 event a determination has been made against him for taxes and penalty under this section, the
21 limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as
22 that provided in sections 144.010 to 144.525. Where the director of revenue has determined that
23 suit must be filed against any person for the collection of delinquent taxes due the state under the
24 state sales tax law, and where such person is also delinquent in payment of taxes under this section,
25 the director of revenue shall notify the transit authority to which delinquent taxes are due under this
26 section by United States registered mail or certified mail at least ten days before turning the case
27 over to the attorney general. The transit authority, acting through its attorney, may join in such suit
28 as a party plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority.
29 In the event any person fails or refuses to pay the amount of any sales tax due under this section, the
30 director of revenue shall promptly notify the transit authority to which the tax would be due so that
31 appropriate action may be taken by the transit authority.

32 [14.] 13. Where property is seized by the director of revenue under the provisions of any
33 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
34 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
35 imposed by this section, the director of revenue shall permit the transit authority to join in any sale
36 of property to pay the delinquent taxes and penalties due the state and to the transit authority under
37 this section. The proceeds from such sale shall first be applied to all sums due the state, and the
38 remainder, if any, shall be applied to all sums due such transit authority under this section.

39 [15. The transit authority created under the provisions of sections 238.400 to 238.412 shall
40 notify any and all affected businesses of the change in tax rate caused by the imposition of the tax
41 authorized by sections 238.400 to 238.412.

1 16.] 14. In the event that any transit authority in any county with a charter form of
 2 government and with more than two hundred fifty thousand but fewer than three hundred fifty
 3 thousand inhabitants submits a proposal in any election to increase the sales tax under this section,
 4 and such proposal is approved by the voters, the county shall be reimbursed for the costs of
 5 submitting such proposal from the funds derived from the tax levied under this section.

6 15. Except as provided in sections 238.400 to 238.412, all provisions of sections 32.085 to
 7 32.087 shall apply to the tax imposed under sections 238.410 to 238.412."; and
 8

9 Further amend said bill, Page 27, Section 347.048, Line 18, by inserting after all of said section and
 10 line the following:
 11

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

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

25 Shall the municipality (county) of impose a sales tax of (insert amount) for
 26 the purpose of providing funding for (insert either storm water control, or local parks, or
 27 storm water control and local parks) for the municipality (county)?

28 YES NO

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

40 3. All revenue received by a municipality or county from the tax authorized under the
 41 provisions of this section and section 644.033 shall be deposited in a special trust fund and shall be

1 used to provide funding for storm water control or for local parks, or both, within such municipality
2 or county, provided that such revenue may be used for local parks outside such municipality or
3 county if the municipality or county is engaged in a cooperative agreement pursuant to section
4 70.220.

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

8 5. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply
9 to the tax imposed under this section."; and

10
11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.