SECOND REGULAR SESSION

SENATE BILL NO. 1173

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRAY.

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

TERRY L. SPIELER, Secretary.

AN ACT

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

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

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144.030, 144.046, 144.100, 144.517, 144.625, 144.655, 144.805, 221.407, 238.235, 238.410, and 644.032, RSMo, are repealed and thirty-nine new sections enacted in lieu thereof, to be known as sections 32.087, 67.576, 67.582, 67.584, 67.671, 67.672, 67.673, 67.674, 67.676, 67.1303,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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. The director of revenue shall annually report on his management of each trust fund which is created under the local sales tax law and administration of each local sales tax imposed under the local sales tax law. He shall provide each taxing entity imposing one or more local sales taxes authorized by the local sales tax law with a detailed accounting of the source of all funds received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor shall annually audit each trust fund. A copy of the director's report and
SB 1173 5

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

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

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

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

19. If the boundaries of a city in which a sales tax has been
imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city within ten days of adoption of the ordinance. The ordinance shall reflect the effective date of the ordinance and shall be accompanied by a map of the city clearly showing the territory added or detached from the city boundaries. Upon receipt of the ordinance and map, the tax imposed under the local sales tax law shall be effective in the added territory or abolished in the detached territory on the first day of the second calendar quarter after the director of revenue receives notice of the boundary change.

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

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

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

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

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

4. The penalties provided in section 32.057, RSMo, and sections 144.010 to 144.510, RSMo, for a violation of those acts are hereby made applicable to violations of the provisions of sections 67.571 to 67.577.
5. [For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to 67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer.] **Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under section 67.571 to 67.577.**

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

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

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

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

   □ YES □ NO

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

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

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

☐ YES  ☐ NO

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

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

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

4. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for providing law enforcement services for the county. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.
5. All sales taxes collected by the director of revenue under this section on behalf of any county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Law Enforcement Sales Tax Trust Fund". The moneys in the county law enforcement sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county which levied the tax; such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from the county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county. Expenditures may be made from the fund for any law enforcement functions authorized in the ordinance or order adopted by the governing body submitting the law enforcement tax to the voters.

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

7. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.
more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half percent on all retail sales made in such county which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax.

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

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

☐ YES ☐ NO

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

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

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

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

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

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

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

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

2. The ballot of submission shall be in substantially the following form:
Shall the county of ......................... (Insert the name of the county) impose
a tourism sales tax of ......................... (Insert rate of percent) percent in certain
areas of the county?

☐ YES    ☐ NO

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

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

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

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

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

   (3) Or both.

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

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

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

   □ YES          □ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the tax unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the tax, and such proposal is approved by a majority of the qualified voters voting
thereon. The tourism tax may be imposed at a rate of not more than two percent on the receipts from the sale or rental at retail of certain tangible personal property or taxable services as provided in this subsection within that part of the county for which such tax has been adopted.

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

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

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

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

2. In counties imposing a tax under the provisions of sections 67.671 to 67.685, in order to permit sellers required to collect and report the tourism sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax,
and in order to avoid fractions of pennies, the governing body may authorize the use of a bracket system similar to that authorized by the provisions of section 144.285, RSMo, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.

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

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

☐ YES  ☐ NO

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

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

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

2. On or after the effective date of any tax imposed throughout a county
under the provisions of sections 67.671 to 67.685, the county collector shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the county collector shall collect the additional tax authorized by the provisions of sections 67.671 to 67.685, unless the tax is imposed on all sales within the entire county that are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, in which case the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax so imposed, the provisions of sections 67.671 to 67.685 to the contrary notwithstanding. If the director of revenue is responsible for collection of the tax, an amount not to exceed one percent shall be retained by the director of revenue for deposit in the general revenue fund to offset the costs of collection. Any other tax imposed throughout a county under sections 67.671 to 67.685 shall be collected and reported upon such forms as may be prescribed by the county collector.

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

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

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

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

3. All discounts allowed the retailer under the provisions of the state sales tax law for the collection of and for payment of taxes under that act are hereby allowed and made applicable to any taxes collected under the provisions of
sections 67.671 to 67.685.

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

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

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

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

Shall ......................... (insert the name of the city or county) impose a sales tax at a rate of ............ (insert rate of percent) percent for economic development purposes?
If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal after the director of revenue receives notification of adoption of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting on the question are opposed, then the tax shall not become effective unless the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question. No proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

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

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

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

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

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

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

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

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

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

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

At the option of the members appointed by a city or county the members who are appointed by the school boards and other taxing districts may serve on the board for a term to coincide with the length of time an economic development project, plan, or designation of an economic development area is considered for approval by the board, or for the definite terms as provided in this subsection. If the members representing school districts and other taxing districts are appointed for a term coinciding with the length of time an economic development project, plan, or area is approved, such term shall terminate upon final approval of the project, plan, or designation of the area by the governing body of the city or county. If any school district or other taxing jurisdiction fails to appoint members of the board within thirty days of receipt of written notice of a proposed economic development plan, economic development project, or designation of an economic
development area, the remaining members may proceed to exercise the power of
the board. Of the members first appointed by the city or county, three shall be
designated to serve for terms of two years, three shall be designated to serve for
a term of three years, and the remaining members shall be designated to serve
for a term of four years from the date of such initial appointments. Thereafter,
the members appointed by the city or county shall serve for a term of four years,
except that all vacancies shall be filled for unexpired terms in the same manner
as were the original appointments.

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

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

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

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

☐ YES ☐ NO

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

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

11. There is hereby created the "Economic Development Sales
Tax Trust Fund", which shall consist of all sales tax revenue collected
under this section. The director of revenue shall be custodian of the
trust fund, and moneys in the trust fund shall be used solely for the
purposes authorized in this section. Moneys in the trust fund shall be
considered nonstate funds under section 15, article IV, constitution of
Missouri. The director of revenue shall invest moneys in the trust fund
in the same manner as other funds are invested. Any interest and
moneys earned on such investments shall be credited to the trust
fund. All sales taxes collected by the director of revenue under this
section on behalf of the city or county, less one percent for the cost of
collection which shall be deposited in the state's general revenue fund
after payment of premiums for surety bonds as provided in section
32.087, RSMo, shall be deposited in the trust fund. The director of
revenue shall keep accurate records of the amount of moneys in the
trust fund that was collected in the city or county imposing a sales tax
under this section, and the records shall be open to the inspection of
the officers of each city or county and the general public. Not later
than the tenth day of each month, the director of revenue shall
distribute all moneys deposited in the trust fund during the preceding
month to the city or county.

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

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

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

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you
are opposed to the question, place an "X" in the box opposite "No".
3. Within ten days after the qualified voters have approved the imposition of the sales and use tax, the district shall, in accordance with section [32.097] 32.087, RSMo, notify the director of the department of revenue. The sales and use tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of the department of revenue receives notice of the adoption of such tax.

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

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

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

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

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

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

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

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

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

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

☐ YES ☐ NO

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

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

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

4. The director of revenue may authorize the state treasurer to make
refunds from the amounts in the fund and credited to any city or county, or city
not within a county, for erroneous payments and overpayments made, and may
redeem dishonored checks and drafts deposited to the credit of such
counties. Each city or county, or city not within a county, shall notify the director
of revenue at least ninety days prior to the effective date of the expiration of the
sales tax authorized by this section and the director of revenue may order
retention in the fund, for a period of one year, of two percent of the amount
collected after receipt of such notice to cover possible refunds or overpayment of
such tax and to redeem dishonored checks and drafts deposited to the credit of
such accounts. After one year has elapsed after the date of expiration of the tax
authorized by this section in such city not within a county or such city or county,
the director of revenue shall remit the balance in the account to the city or
county, or city not within a county, and close the account of that city or county,
or city not within a county. The director of revenue shall notify each city or
county, or city not within a county, of each instance of any amount refunded or
any check redeemed from receipts due the city or county.
5. Except as modified in this section, all provisions of sections 32.085 and
32.087, RSMo, shall apply to the tax imposed under this section.

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

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

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

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

   □ YES   □ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the
proposed district voting thereon are in favor of the proposal, then the order shall
become effective on the first day of the second calendar quarter after the director
of revenue receives notice of adoption of the tax. If the proposal receives less
than the required majority, then the board shall have no power to impose the
sales tax authorized pursuant to this section unless and until the board shall
again have submitted another proposal to authorize the board to impose the sales
tax authorized by this section and such proposal is approved by the required
majority of the qualified voters of the district.
67.2000. 1. This section shall be known as the "Exhibition Center and Recreational Facility District Act".

2. Whenever not less than fifty owners of real property located within any county of the first classification with more than seventy-one thousand three hundred but less than seventy-one thousand four hundred inhabitants, or any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred inhabitants, or any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants, or any county of the second classification with more than fifty-two thousand six hundred but less than fifty-two thousand seven hundred inhabitants, or any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants, or any county of the third classification without a township form of government and with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants, or any county of the first classification with more than thirty-seven thousand but less than thirty-seven thousand one hundred inhabitants, or any county of the third classification without a township form of government and with more than twenty-three thousand five hundred but less than twenty-three thousand six hundred inhabitants, or any county of the third classification without a township form of government and with more than nineteen thousand three hundred but less than nineteen thousand four hundred inhabitants, or any county of the first classification with more than two hundred forty thousand but less than two hundred forty thousand four hundred inhabitants, desire to create an exhibition center and recreational facility district, the property owners shall file a petition with the governing body of each county located within the boundaries of the proposed district requesting the creation of the district. The district boundaries may include all or part of the counties described in this section. The petition shall contain the following information:

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

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

(3) The name of the proposed district.

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

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

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

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

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

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

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

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

☐ YES  ☐ NO

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

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

7. There is hereby created a board of trustees to administer any district created and the expenditure of revenue generated pursuant to this section consisting of four individuals to represent each county approving the district, as provided in this subsection. The governing body of each county located within the district, upon approval of that county's sales tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner of a nonlodging business located within the taxing district, or their designee, at least one shall be an owner of a lodging facility located within the district, or their designee, and all members shall reside in the district except that one nonlodging business
owner, or their designee, and one lodging facility owner, or their designee, may
reside outside the district. Each trustee shall be at least twenty-five years of age
and a resident of this state. Of the initial trustees appointed from each county,
two shall hold office for two years, and two shall hold office for four
years. Trustees appointed after expiration of the initial terms shall be appointed
to a four-year term by the governing body of the county the trustee represents,
with the initially appointed trustee to remain in office until a successor is
appointed, and shall take office upon being appointed. Each trustee may be
reappointed. Vacancies shall be filled in the same manner in which the trustee
vacating the office was originally appointed. The trustees shall not receive
compensation for their services, but may be reimbursed for their actual and
necessary expenses. The board shall elect a chair and other officers necessary for
its membership. Trustees may be removed if:

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

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

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

(1) To have and use a corporate seal;

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

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

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

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

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

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

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

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

(10) To adopt and amend bylaws and any other rules and regulations not
in conflict with the constitution and laws of this state, necessary for the carrying
on of the business, objects, and affairs of the board and of the district; and
(11) To have and exercise all rights and powers necessary or incidental
to or implied from the specific powers granted by this section.

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

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

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

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

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

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

☐ YES ☐ NO

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

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

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

[13.] 14. In the event that the district is dissolved or terminated by any means, the governing bodies of the counties in the district shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing bodies of the counties, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the county treasurer of each county in the district and take receipt for all remaining moneys in
amounts based on the ratio the levy of each county bears to the total levy for the
district in the previous three years or since the establishment of the district,
whichever time period is shorter. Upon payment to the county treasurers, the
trustee shall deliver to the clerk of the governing body of any county in the
district all books, papers, records, and deeds belonging to the dissolved district.

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

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

☐ YES ☐ NO

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

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

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

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

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

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

4. There is hereby created the "City Tourism Sales Tax Trust 
Fund", which shall consist of all sales tax revenue collected pursuant 
to this section. The director of revenue shall be custodian of the trust 
fund, and moneys in the trust fund shall be used solely for the purposes
authorized in this section. Moneys in the trust fund shall be considered nonstate funds under section 15, article IV, constitution of Missouri. The director of revenue shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected by the director of revenue under this section on behalf of the city, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in the trust fund. The director of revenue shall keep accurate records of the amount of moneys in the trust fund that was collected in the city imposing a sales tax under this section, and the records shall be open to the inspection of the officers of each city and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city. The director of revenue may authorize refunds from the amounts in the trust fund and credited to the city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the city.

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

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

☐ YES ☐ NO

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

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

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

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

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

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

67.2500. 1. The governing body of any city, town, or village that is within
a first class county with a charter form of government with a population over two
hundred fifty thousand that adjoins a first class county with a charter form of
government with a population over nine hundred thousand, or that is within any
county with a charter form of government and with more than two hundred fifty
thousand but less than three hundred fifty thousand inhabitants, may establish
a theater, cultural arts, and entertainment district in the manner provided in section 67.2505.

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

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

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

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

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

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

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

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

(1) The name, address, and phone number of each petitioner and the location of the real property owned by the petitioner;
(2) The name of the proposed district;
(3) A legal description of the proposed district, including a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least five, but not more than fifteen, subdistricts that shall contain, or are projected to contain upon full development of the subdistricts, approximately equal populations;
(4) A statement indicating the number of directors to serve on the board, which shall be not less than five or more than fifteen;
(5) A request that the district be established;
(6) A general description of the activities that are planned for the district;
(7) A proposal for a sales tax to fund the district initially, pursuant to the authority granted in sections 67.2500 to 67.2530, together with a request that the imposing of the sales tax be submitted to the qualified voters within the district;
(8) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;
(9) A request that the question of the establishment of the district be submitted to the qualified voters of the district;
(10) A signed statement that the petitioners are authorized to submit the petition to the circuit court; and
(11) Any other items the petitioners deem appropriate.

2. The circuit clerk of the county in which the petition is filed pursuant to this section shall present the petition to the judge, who shall thereupon set the petition for hearing not less than thirty days nor more than forty days after the filing. The judge shall cause publication of the notice of the hearing on two separate occasions in at least one newspaper of general circulation in the county where the proposed district is located, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing. The notice shall recite the following information:
(1) A description of the boundaries of the proposed district and each subdistrict;
(2) The time and place of a hearing to be held to consider establishment of the proposed district;
(3) The time frame and manner for the filing of the petitions or answers in the case;
(4) The proposed sales tax rate to be voted on within the subdistricts of
the proposed district;

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

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

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

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

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

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

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

(2) A statement that a theater, cultural arts, and entertainment district has been established;
(3) A declaration that the district is a political subdivision of the state;
(4) The name of the district;
(5) The date on which the sales tax election in the subdistricts was held, and the result of the election;
(6) The uses for any revenue generated by a sales tax imposed pursuant to this section;
(7) A certification to the newly created district of the election results, including the election concerning the sales tax; and
(8) Such other matters as the circuit court deems appropriate.

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

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

67.2520. 1. If a governing body or circuit court judge has certified the question regarding the district creation and sales tax funding for voter approval, the municipal clerk in which the district is located, or the circuit clerk if the order and certification has been by a circuit judge, shall conduct the election. The questions shall be submitted to the qualified voters of each subdistrict within the district boundaries who have filed an application pursuant to this section. The municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall publish notice of the election in at least one newspaper of general circulation in the county where the proposed district is located, with the publication to occur not more than fifteen days but not less than ten days before the date when applications for ballots will be accepted. The
notice shall include a description of the district boundaries, the time frame and
manner of applying for a ballot, the questions to be voted upon, and where and
when applications for ballots will be accepted. The municipal clerk, or circuit
clerk if the district is being formed by the circuit court, shall also send a notice
of the election to all registered voters in the proposed district, which shall include
the information in the published notice. The costs of printing and publication of
the notice, and mailing of the notices to registered voters, shall be paid by the
petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530,
the petitioners may be reimbursed for such costs out of the revenues received by
the district.

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

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

4. Application for a ballot shall be made as provided in this subsection:
(1) Persons entitled to apply for a ballot in an election shall be:
(a) A resident registered voter of the district; or
(b) If there are no registered voters in a subdistrict, a person, including
a corporation or other entity, which owns real property within the
subdistrict. Each voter which is not an individual shall determine how to cast
its vote as provided for in its articles of incorporation, articles of organization,
articles of partnership, bylaws, or other document which sets forth an appropriate
mechanism for the determination of the entity's vote. If a voter has no such
mechanism, then its vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the voter. Each property owner shall receive one vote;

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

(a) Such person’s name, address, mailing address, and phone number;
(b) An authorized signature; and
(c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:
   a. For resident individuals, proof of registration from the election authority;
   b. For owners of real property, a tax receipt or deed or other document which evidences an equitable ownership, and identifies the real property by location;

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

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

☐ YES ☐ NO

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

Shall the .......... (name of district) impose a sales tax of .......... (insert rate) to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district?
If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO";

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

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

Authorized signature ...........................................

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

........................................... Mailing address of voter (if different)

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

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

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

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

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

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

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

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

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

5. The property owners, when assembled, shall organize by the election of a temporary chairman and secretary of the meeting who shall conduct the election. An election shall be conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the election, each acre of real property within the subdistrict shall represent one share, and each owner,
including corporations and other entities, may have one vote in person or for

every acre of real property owned by such person within the subdistrict. Each
to determine how to cast its vote as provided
for in its articles of incorporation, articles of organization, articles of partnership,
bylaws, or other document which sets forth an appropriate mechanism for the
determination of the entity's vote. If a voter has no such mechanism, then its
vote shall be cast as determined by a majority of the persons who run the
day-to-day affairs of the voter. The results of the meeting shall be certified by
the temporary chairman and secretary to the municipal clerk if the district is
established by a municipality described in this section, or to the circuit clerk if
the district is established by a circuit court.

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

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

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

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

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

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

9. Within thirty days after the selection of the initial directors, the board
shall meet. At its first meeting and annually thereafter the board shall elect a
chairman from its members.
10. The board shall appoint an executive director, district secretary, treasurer, and such other officers or employees as it deems necessary.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

□ YES  □ NO

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

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

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

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

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

☐ YES ☐ NO

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

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

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

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

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

☐ YES ☐ NO

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

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

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

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

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

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

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

(d) Cause copies of that resolution under seal to be filed with the
secretary of state and the city, town, or village in which the district is located.

Upon the completion of the final act specified in this subsection, the legal
existence of the district shall cease.

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

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

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

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

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

☐ YES  ☐ NO

If a majority of the votes cast on the question by the qualified voters voting
thereon are in favor of the question, then the tax shall become effective on the
first day of the second calendar quarter after the director of revenue receives
notice of the adoption of the sales tax. If a majority of the votes cast on the
question by the qualified voters voting thereon are opposed to the question, then
the tax shall not become effective unless and until the question is resubmitted
under this section to the qualified voters and such question is approved by a
majority of the qualified voters voting on the question. In no case shall a tax be
resubmitted to the qualified voters of the city sooner than twelve months from the
date of the proposal under this section.
3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in [section] sections 32.085 and 32.087, RSMo. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

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

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

☐ YES    ☐ NO

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

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

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

2. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the city of .................(name of city) impose a sales tax of
.................(insert amount) for ................. (insert term) for the purpose of funding
crack relief projects?

☐ YES  ☐ NO

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

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

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

4. The sales tax may be approved at a rate of one-eighth of one percent,
one-fourth of one percent, three-eighths of one percent or one-half of one percent,
but in no event shall the sum of the tax imposed by this section and section
94.577, in one or more elections, exceed one-half of one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo. Whether approved at one or more elections, the flood relief sales tax rate may not exceed the available taxing authority of the city.

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

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

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

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

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

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

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

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

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

☐ YES  ☐ NO

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

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

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

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

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

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

(1) If the proposal submitted involves only authorization to impose the tax
authorized by this section, the following language:
Shall the city of ............... (city's name) impose a sales tax of ...............?

☐ YES ☐ NO

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

(2) If the proposal submitted involves authorization to issue bonds and
repay such bonds with revenues from the tax authorized by this section, the
following language:
Shall the city of ............... (city's name) issue bonds in the amount of
............ (insert amount) for transportation purposes and impose a sales tax of
............ (insert amount) to repay such bonds?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal, provided in subdivision (1) of this
subsection, by the qualified voters voting thereon are in favor of the proposal,
then the ordinance and any amendments thereto shall be in effect. If the
four-sevenths majority of the votes, as required by the Missouri Constitution,
article VI, section 26, cast on the proposal, provided in subdivision (2) of this
subsection to issue bonds and impose a sales tax to retire such bonds, by the
qualified voters voting thereon are in favor of the proposal, then the ordinance
and any amendments thereto shall be in effect. If a majority of the votes cast on
the proposal, as provided in subdivision (1) of this subsection, by the qualified
voters voting thereon are opposed to the proposal, then the council or other
governing body of the city shall have no power to impose the tax authorized in
subdivision (1) of this subsection unless and until the council or other governing
body of the city submits another proposal to authorize the council or other
governing body of the city to impose the tax and such proposal is approved by a
majority of the qualified voters voting thereon. If more than three-sevenths of
the votes cast by the qualified voters voting thereon are opposed to the proposal,
as provided in subdivision (2) of this subsection to issue bonds and impose a sales
tax to retire such bonds, then the council or other governing body of the city shall
have no power to issue any bonds or to impose the tax authorized in subdivision
(2) of this subsection unless and until the council or other governing body of the
city submits another proposal to authorize the council or other governing body of
the city to issue such bonds or impose the tax to retire such bonds and such
proposal is approved by four-sevenths of the qualified voters voting thereon.

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

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

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

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

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

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

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

☐ YES  ☐ NO

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

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

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

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

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

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

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

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

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

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

(3) "Delivery charges", charges by the seller of personal property
or services for preparation and delivery to a location designated by the
purchaser of personal property or services including, but not limited
to, transportation, shipping, postage, handling, crating, and packing;

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

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

(a) Lease or rental does not include:

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

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

c. Providing tangible personal property along with an operator
for a fixed or indeterminate period of time. A condition of this
exclusion is that the operator is necessary for the equipment to
perform as designed. For the purpose of this subsection, an operator
must do more than maintain, inspect, or set-up the tangible personal
property;

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

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

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

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

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

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

(9) "Product that is intended to be sold ultimately for final use
or consumption", tangible personal property, or any service that is
subject to state or local sales or use taxes, or any tax that is
substantially equivalent to these taxes, in this state or any other state;

(10) "Purchase price", applies to the measure subject to use tax
and has the same meaning as sales price;

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

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

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

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

(a) Sales of admission tickets, cash admissions, charges and fees to or in
places of amusement, entertainment and recreation, games and athletic events;
(b) Sales of electricity, electrical current, water and gas, natural or
artificial, to domestic, commercial or industrial consumers;
(c) Sales of local and long distance telecommunications service to
telecommunications subscribers and to others through equipment of
telecommunications subscribers for the transmission of messages and
conversations, and the sale, rental or leasing of all equipment or services
pertaining or incidental thereto;
(d) Sales of service for transmission of messages by telegraph companies;
(e) Sales or charges for all rooms, meals and drinks furnished at any
hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist
camp, tourist cabin, or other place in which rooms, meals or drinks are regularly
served to the public;
(f) Sales of tickets by every person operating a railroad, sleeping car,
dining car, express car, boat, airplane, and such buses and trucks as are licensed
by the division of motor carrier and railroad safety of the department of economic
development of Missouri, engaged in the transportation of persons for hire;

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

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

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

(a) Access to the Internet, access to interactive computer services or
electronic publishing services, except the amount paid for the telecommunications
service used to provide such access;

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

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

or

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

or

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

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

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

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

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

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

(d) Delivery charges;

(e) Installation charges;

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

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

a. Discounts, including cash, term, or coupons that are not
reimbursed by a third party that are allowed by a seller and taken by
a purchaser on a sale;
b. Interest, financing, and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser; and

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

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

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

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

2. For the purposes of this section, the term "food" shall include only [those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may be amended hereafter, and shall include food dispensed by or through vending machines] food and food ingredients; food sold through vending machines; and prepared food sold in an unheated state by weight or volume as a single item without eating utensils, food sold by a seller whose proper primary NAICS classification is manufacturing in sector 311 and bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies, and tortillas. For purposes of this section, the term "food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food and food ingredients" does not include alcoholic
beverages, tobacco, or dietary supplements. For purposes of this section, the term "food sold through vending machines" means food dispensed from a machine or other mechanical device that accepts payment. "Prepared food" means food sold in a heated state or heated by the seller; two or more food ingredients mixed or combined by the seller for sale as a single item; or food sold with eating utensils provided by the seller, including plates, knives, forks, spoons, glasses, cups, napkins, or straws. A plate does not include a container or packaging used to transport the food. "Prepared food" does not include food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the Food and Drug Administration in chapter 3, part 401.11 of its Food Code so as to prevent food borne illnesses. "Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one percent or more of alcohol by volume. "Dietary supplement" means any product, other than tobacco, intended to supplement the diet that contains one or more of the following dietary ingredients: a vitamin; a mineral; an herb or other botanical; an amino acid; a dietary substance for use by humans to supplement the diet by increasing the total dietary intake; or a concentrate, metabolite, constituent, extract, or combination of any ingredient described above; and that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such a form, is not represented as a conventional food and is not represented for use as a sole item of a meal or of the diet; and that is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. Section 101.36. "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco. For the purpose of this section, except for vending machine sales, the term "food" shall not include food or drink sold by any establishment where the gross receipts derived from the sale of food prepared by such establishment for immediate consumption on or off the premises of the establishment constitutes more than eighty percent of the total gross receipts of that establishment, regardless of whether such prepared food is consumed on the premises of that establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or cafe.
3. Any person required to collect and remit the sales or use tax on food pursuant to the provisions of this section shall be entitled to a refund from the general revenue fund equal to three percent of all state and local sales and use taxes collected by such person on or after October 1, 1997, and prior to September 30, 1998, and remitted by such person on or before the date when the same becomes due in accordance with the provisions of sections 144.080, 144.081, 144.090 and 144.655, on the retail sale of food as defined in this section. This refund shall be in addition to the amount allowed in section 144.140 and shall be made without interest. Such refund shall be made only if such person files a correctly completed claim for refund on or before September 30, 1999, accompanied by such information as the director may require. The director of revenue shall promulgate such rules and regulations pursuant to the provisions of section 144.270 as are necessary to facilitate efficient administration of the refund authorized in this section. For the purposes of this subsection, "local sales taxes" shall mean any tax levied, assessed, or payable pursuant to the provisions of the "local sales tax law" as defined in section 32.085, RSMo, "local use taxes" shall mean any tax levied, assessed, or payable pursuant to the provisions of sections 144.757 to 144.761, and "state sales and use taxes" shall mean any tax levied pursuant to the provisions of sections 144.010 to 144.525 and sections 144.600 to 144.746.

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

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

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

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

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

(4) Replacement machinery, equipment, and parts and the materials and
supplies solely required for the installation or construction of such replacement
machinery, equipment, and parts, used directly in manufacturing, mining,
fabricating or producing a product which is intended to be sold ultimately for
final use or consumption; and machinery and equipment, and the materials and
supplies required solely for the operation, installation or construction of such
machinery and equipment, purchased and used to establish new, or to replace or
expand existing, material recovery processing plants in this state. For the
purposes of this subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the recovery of materials into a useable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms "motor vehicle" and "highway" shall have the same meaning pursuant to section 301.010, RSMo. Material recovery is not the reuse of materials within a manufacturing process or the use of a product previously recovered. The material recovery processing plant shall qualify under the provisions of this section regardless of ownership of the material being recovered;

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

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

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

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

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

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

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

(12) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the
actual secondary processing or fabricating of the product, or a material recovery
processing plant as defined in subdivision (4) of this subsection, in facilities
owned or leased by the taxpayer, if the total cost of electrical energy so used
exceeds ten percent of the total cost of production, either primary or secondary,
exclusive of the cost of electrical energy so used or if the raw materials used in
such processing contain at least twenty-five percent recovered materials as
defined in section 260.200, RSMo. For purposes of this subdivision, "processing"
means any mode of treatment, act or series of acts performed upon materials to
transform and reduce them to a different state or thing, including treatment
necessary to maintain or preserve such processing by the producer at the
production facility;
(13) Anodes which are used or consumed in manufacturing, processing,
compounding, mining, producing or fabricating and which have a useful life of
less than one year;
(14) Machinery, equipment, appliances and devices purchased or leased
and used solely for the purpose of preventing, abating or monitoring air pollution,
and materials and supplies solely required for the installation, construction or
reconstruction of such machinery, equipment, appliances and devices, and so
certified as such by the director of the department of natural resources, except
that any action by the director pursuant to this subdivision may be appealed to
the air conservation commission which may uphold or reverse such action;
(15) Machinery, equipment, appliances and devices purchased or leased
and used solely for the purpose of preventing, abating or monitoring water
pollution, and materials and supplies solely required for the installation,
construction or reconstruction of such machinery, equipment, appliances and
devices, and so certified as such by the director of the department of natural
resources, except that any action by the director pursuant to this subdivision may
be appealed to the Missouri clean water commission which may uphold or reverse
such action;
(16) Tangible personal property purchased by a rural water district;
(17) All amounts paid or charged for admission or participation or other
fees paid by or other charges to individuals in or for any place of amusement,
entertainment or recreation, games or athletic events, including museums, fairs,
zoos and planetariums, owned or operated by a municipality or other political
subdivision where all the proceeds derived therefrom benefit the municipality or
other political subdivision and do not inure to any private person, firm, or
corporation;

(18) All sales of insulin and [prosthetic or] orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment and, if purchased by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales of scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs, except grooming or hygiene products, to individuals with disabilities. For purposes of this section, "prosthetic device" means a replacement, corrective, or supportive device including repair and replacement parts for same worn on or in the body to: artificially replace a missing portion of the body; prevent or correct physical deformity or malfunction; or support a weak or deformed portion of the body. "Prosthetic device" does not include corrective eyeglasses or contact lenses. For purposes of this section, "drug" means a compound, substance or preparation, and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements, or alcoholic beverages: recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them; or intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or intended to affect the structure or any function of the body. For purposes of this section, "prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed
practitioner authorized by the laws of this state. For purposes of this
section, "over-the-counter-drug" means a drug that contains a label that
identifies the product as a drug as required by 21 C.F.R. Section
201.66. The over-the-counter-drug label includes: a drug facts panel; or
a statement of the active ingredients with a list of those ingredients
contained in the compound, substance, or preparation. Over-the-
counter-drug does not include grooming and hygiene
products. "Grooming and hygiene products" are soaps and cleaning
solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun
tan lotions and screens, regardless of whether the items meet the
definition of over-the-counter-drugs;

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

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

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

(22) All sales made to any private not-for-profit elementary or secondary
school, all sales of feed additives, medications or vaccines administered to
livestock or poultry in the production of food or fiber, all sales of pesticides used
in the production of crops, livestock or poultry for food or fiber, all sales of
bedding used in the production of livestock or poultry for food or fiber, all sales
of propane or natural gas, electricity or diesel fuel used exclusively for drying
agricultural crops, natural gas used in the primary manufacture or processing of
fuel ethanol as defined in section 142.028, RSMo, natural gas, propane, and
electricity used by an eligible new generation cooperative or an eligible new
generation processing entity as defined in section 348.432, RSMo, and all sales
of farm machinery and equipment, other than airplanes, motor vehicles and
trailers. As used in this subdivision, the term "feed additives" means tangible
personal property which, when mixed with feed for livestock or poultry, is to be
used in the feeding of livestock or poultry. As used in this subdivision, the term
"pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and
other assorted pesticide carriers used to improve or enhance the effect of a
pesticide and the foam used to mark the application of pesticides and herbicides
for the production of crops, livestock or poultry. As used in this subdivision, the
term "farm machinery and equipment" means new or used farm tractors and such
other new or used farm machinery and equipment and repair or replacement
parts thereon, and supplies and lubricants used exclusively, solely, and directly
for producing crops, raising and feeding livestock, fish, poultry, pheasants,
chukar, quail, or for producing milk for ultimate sale at retail, including field
drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which
is:

(a) Used exclusively for agricultural purposes;
(b) Used on land owned or leased for the purpose of producing farm
products; and
(c) Used directly in producing farm products to be sold ultimately in
processed form or otherwise at retail or in producing farm products to be fed to
livestock or poultry to be sold ultimately in processed form at retail;

(23) Except as otherwise provided in section 144.032, all sales of metered
water service, electricity, electrical current, natural, artificial or propane gas,
wood, coal or home heating oil for domestic use and in any city not within a
county, all sales of metered or unmetered water service for domestic use;

(a) "Domestic use" means that portion of metered water service,
electricity, electrical current, natural, artificial or propane gas, wood, coal or
home heating oil, and in any city not within a county, metered or unmetered
water service, which an individual occupant of a residential premises uses for
nonbusiness, noncommercial or nonindustrial purposes. Utility service through
a single or master meter for residential apartments or condominiums, including
service for common areas and facilities and vacant units, shall be deemed to be
for domestic use. Each seller shall establish and maintain a system whereby
individual purchases are determined as exempt or nonexempt;

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

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

(24) All sales of handicraft items made by the seller or the seller's spouse
if the seller or the seller's spouse is at least sixty-five years of age, and if the
269  total gross proceeds from such sales do not constitute a majority of the annual
270  gross income of the seller;
271  (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 272 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United
273  States Code. The director of revenue shall promulgate rules pursuant to chapter
274  536, RSMo, to eliminate all state and local sales taxes on such excise taxes;
275  (26) Sales of fuel consumed or used in the operation of ships, barges, or
276  waterborne vessels which are used primarily in or for the transportation of
277  property or cargo, or the conveyance of persons for hire, on navigable rivers
278  bordering on or located in part in this state, if such fuel is delivered by the seller
279  to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such
280  river;
281  (27) All sales made to an interstate compact agency created pursuant to
282  sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the
283  exercise of the functions and activities of such agency as provided pursuant to the
284  compact;
285  (28) Computers, computer software and computer security systems
286  purchased for use by architectural or engineering firms headquartered in this
287  state. For the purposes of this subdivision, "headquartered in this state" means
288  the office for the administrative management of at least four integrated facilities
289  operated by the taxpayer is located in the state of Missouri;
290  (29) All livestock sales when either the seller is engaged in the growing,
291  producing or feeding of such livestock, or the seller is engaged in the business of
292  buying and selling, bartering or leasing of such livestock;
293  (30) All sales of barges which are to be used primarily in the
294  transportation of property or cargo on interstate waterways;
295  (31) Electrical energy or gas, whether natural, artificial or propane, water,
296  or other utilities which are ultimately consumed in connection with the
297  manufacturing of cellular glass products or in any material recovery processing
298  plant as defined in subdivision (4) of subsection 2 of this section;
299  (32) Notwithstanding other provisions of law to the contrary, all sales of
300  pesticides or herbicides used in the production of crops, aquaculture, livestock or
301  poultry;
302  (33) Tangible personal property purchased for use or consumption directly
303  or exclusively in the research and development of prescription pharmaceuticals
304  consumed by humans or animals;
(34) All sales of grain bins for storage of grain for resale;
(35) All sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;
(36) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the following:
   (a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or
   (b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;
(37) Tangible personal property purchased for use or consumption directly or exclusively in research or experimentation activities performed by life science companies and so certified as such by the director of the department of economic development or the director's designees; except that, the total amount of exemptions certified pursuant to this section shall not exceed one million three hundred thousand dollars in state and local taxes per fiscal year. For purposes of this subdivision, the term "life science companies" means companies whose primary research activities are in agriculture, pharmaceuticals, biomedical or
food ingredients, and whose North American Industry Classification System (NAICS) Codes fall under industry 541710 (biotech research or development laboratories), 621511 (medical laboratories) or 541940 (veterinary services). The exemption provided by this subdivision shall expire on June 30, 2003;

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

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

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

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

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

4. If an error or omission is discovered in a return or a change be necessary to show the true facts, the error may be corrected, the omission supplied, or the change made in the return next filed with the director for the filing period immediately following the filing period in which the error was made or the omission occurred, as prescribed by law, except that no refund under this
chapter shall be allowed for any amount of tax paid by a seller which is based upon charges incident to credit card discounts. Any other omission or error must be corrected by filing an amended return for the erroneously reported period if the amount of tax is less than that originally reported, or an additional return if the amount of tax is greater than that originally reported. An additional return shall be deemed filed on the date the envelope in which it is mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope containing the payment is postmarked or the date the payment is received by the director, whichever is earlier. If a refund or credit results from the filing of an amended return, no refund or credit shall be allowed unless an application for refund or credit is properly completed and submitted to the director pursuant to section 144.190.

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

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

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

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

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

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

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

5. [Any person purchasing tangible personal property subject to the taxes imposed by sections 144.600 to 144.748 shall not be required to file a use tax
return with the director of revenue if such purchases on which such taxes were
not paid do not exceed in the aggregate two thousand dollars in any calendar
year.

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

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

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

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

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

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

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

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

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

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

☐ YES

☐ NO

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

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

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

5. All sales taxes collected by the director of revenue pursuant to this section on behalf of any district, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special
trust fund, which is hereby created, to be known as the "Regional Jail District
Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust
fund shall not be deemed to be state funds and shall not be commingled with any
funds of the state. The director of revenue shall keep accurate records of the
amount of money in the trust fund which was collected in each district imposing
a sales tax pursuant to this section, and the records shall be open to the
inspection of officers of each member county and the public. Not later than the
tenth day of each month the director of revenue shall distribute all moneys
deposited in the trust fund during the preceding month to the district which
levied the tax. Such funds shall be deposited with the treasurer of each such
district, and all expenditures of funds arising from the regional jail district sales
tax trust fund shall be paid pursuant to an appropriation adopted by the
commission and shall be approved by the commission. Expenditures may be
made from the fund for any function authorized in the order adopted by the
commission submitting the regional jail district tax to the voters.

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

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

8. The provisions of this section shall expire September 30, 2015.
such transportation development district sales tax shall not apply to the sale or
use of motor vehicles, trailers, boats or outboard motors [nor to all sales of
electricity or electrical current, water and gas, natural or artificial, nor to sales
of service to telephone subscribers, either local or long distance]. Such
transportation development district sales tax may be imposed for any
transportation development purpose designated by the transportation
development district in its ballot of submission to its qualified voters, except that
no resolution enacted pursuant to the authority granted by this section shall be
effective unless:

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

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

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

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

☐ YES ☐ NO

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6. All transportation development district sales taxes collected
by the director of revenue pursuant to this section 238.235 on behalf of
any transportation development district, less one percent for cost of
collection, which shall be deposited in the state's general revenue fund
after payment of premiums for surety bonds as provided in section
32.087, RSMo, shall be deposited with the state treasurer in a
transportation development district sales tax trust fund. The moneys
in such transportation development sales tax trust fund shall not be
deemed to be state funds and shall not be commingled with any funds
of the state. The director of revenue shall keep accurate records of the
amount of money in the trust fund which was collected in each
transportation development district imposing a transportation
development district sales tax, and the records shall be open to the inspection of officers of the district and to the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month by distributing to the district treasurer, or such other officer as may be designated by the transportation development district ordinance or order, of each district imposing the tax authorized by this section 238.235, the sum due the district as certified by the director of revenue.

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

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

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

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

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

☐ YES ☐ NO

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

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

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

4. No transit authority imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment is submitted to and approved by the voters of the county in the same manner as provided in subsection 1 of this section for approval of such tax. Whenever the governing body of any county in which a sales tax has been imposed in the manner provided by this section receives a petition, signed by ten percent of the registered voters of such county voting in the last gubernatorial election, calling for an election to repeal such sales tax, the governing body shall submit to the voters of such county a proposal to repeal the sales tax imposed under the provisions of this section. If a majority of the votes cast on the proposal by the registered voters
voting thereon are in favor of the proposal to repeal the sales tax, then such sales
tax is repealed. If a majority of the votes cast by the registered voters voting
thereon are opposed to the proposal to repeal the sales tax, then such sales tax
shall remain in effect.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ YES ☐ NO

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

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

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

[144.046. In addition to the exemptions granted under the
provisions of section 144.030, there is hereby specifically exempted
from the provisions of sections 144.010 to 144.525 and sections
144.600 to 144.748 and from the computation of the tax levied,
assessed or payable under sections 144.010 to 144.525 and sections
144.600 to 144.748, the sale at retail of separately measured
electrical current to manufacturers of batteries in this state for
conversion to stored chemical energy in new lead-acid storage
batteries solely for the purpose of providing an initial charge in
such batteries during the manufacturing process but not for the
purpose of recharging any previously manufactured batteries. The
sale at retail of such separately measured electrical current
described in this section shall not be exempted from any local sales
tax imposed under a local sales tax law, as defined in section
In addition to the exemptions granted pursuant to section 144.030, there shall also be exempted from state sales and use taxes all sales of textbooks, as defined by section 170.051, RSMo, when such textbook is purchased by a student who possesses proof of current enrollment at any Missouri public or private university, college or other postsecondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences or in a professional, vocational or technical field, provided that the books which are exempt from state sales tax are those required or recommended for a class. Upon request the institution or department must provide at least one list of textbooks to the bookstore each semester. Alternately, the student may provide to the bookstore a list from the instructor, department or institution of his or her required or recommended textbooks. This exemption shall not apply to any locally imposed sales or use tax.]