

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 795
94TH GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, April 12, 2007, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

1464S.06C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.1360, 67.2500, 67.2510, 89.010, 89.400, and 94.837, RSMo, and section 67.2505 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill nos. 795, 972, 1128 & 1161 merged with house substitute for senate committee substitute for senate bill no. 1155, ninety-second general assembly, second regular session, and section 67.2505, as enacted by senate substitute for senate committee substitute for house committee substitute for house bill no. 833 merged with house committee substitute for senate substitute for senate bill no. 732, ninety-second general assembly, second regular session, and to enact in lieu thereof eight new sections relating to local public improvements.

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

Section A. Sections 67.1360, 67.2500, 67.2510, 89.010, 89.400, and 94.837, 2 RSMo, and section 67.2505 as enacted by conference committee substitute for 3 senate substitute for senate committee substitute for house committee substitute 4 for house bill nos. 795, 972, 1128 & 1161 merged with house substitute for senate 5 committee substitute for senate bill no. 1155, ninety-second general assembly, 6 second regular session, and section 67.2505, as enacted by senate substitute for 7 senate committee substitute for house committee substitute for house bill no. 833 8 merged with house committee substitute for senate substitute for senate bill no. 9 732, ninety-second general assembly, second regular session, are repealed and 10 eight new sections enacted in lieu thereof, to be known as sections 67.997,

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

11 67.1360, 67.2500, 67.2505, 67.2510, 89.010, 89.400, and 94.837, to read as follows:

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

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

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

30 ☐ YES ☐ NO

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

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

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

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

66 4. In order to permit sellers required to collect and report the
67 sales tax to collect the amount required to be reported and remitted,
68 but not to change the requirements of reporting or remitting the tax,
69 or to serve as a levy of the tax, and in order to avoid fractions of
70 pennies, the governing body of the county may authorize the use of a
71 bracket system similar to that authorized in section 144.285, RSMo, and
72 notwithstanding the provisions of that section, this new bracket system

73 shall be used where this tax is imposed and shall apply to all taxable
74 transactions. Beginning with the effective date of the tax, every
75 retailer in the county shall add the sales tax to the sale price, and this
76 tax shall be a debt of the purchaser to the retailer until paid, and shall
77 be recoverable at law in the same manner as the purchase price. For
78 purposes of this section, all retail sales shall be deemed to be
79 consummated at the place of business of the retailer.

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

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

106 Shall (insert the name of the county) repeal the sales tax
107 imposed at a rate of (insert rate of percent) percent for the
108 purpose of funding senior services and youth programs provided by the
109 county?

110

☐ YES☐ NO

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

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

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

136 8. If the tax is repealed or terminated by any means, all funds
137 remaining in the special trust fund shall continue to be used solely for
138 the designated purposes, and the county shall notify the director of the
139 department of revenue of the action at least thirty days before the
140 effective date of the repeal and the director may order retention in the
141 trust fund, for a period of one year, of two percent of the amount
142 collected after receipt of such notice to cover possible refunds or
143 overpayment of the tax and to redeem dishonored checks and drafts
144 deposited to the credit of such accounts. After one year has elapsed
145 after the effective date of abolition of the tax in such county, the

146 **director shall remit the balance in the account to the county and close**
147 **the account of that county. The director shall notify each county of**
148 **each instance of any amount refunded or any check redeemed from**
149 **receipts due the county.**

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

67.1360. The governing body of:

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

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

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

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

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

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

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

26 than twenty-seven thousand inhabitants;

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

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

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

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

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

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

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

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

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

60 (17) Any fourth class city with a population of more than four thousand
61 three hundred but less than four thousand five hundred inhabitants located in

62 a county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two
64 hundred inhabitants;

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

70 (19) Any fourth class city with a population of more than two thousand
71 five hundred but less than two thousand six hundred inhabitants located in a
72 county of the third classification with a population of more than nineteen
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

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

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

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

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

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

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

98 hundred inhabitants;

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

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

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

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

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

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

134 and section 67.1362 shall be in addition to any charge paid to the owner or
135 operator and shall be in addition to any and all taxes imposed by law and the
136 proceeds of such tax shall be used by the city or county solely for funding the
137 promotion of tourism. Such tax shall be stated separately from all other charges
138 and taxes.

67.2500. 1. **A theater, cultural arts, and entertainment district**
2 **may be established in the manner provided in section 67.2505 by the**
3 governing body of any **county, city, town, or village that has adopted**
4 **transect-based zoning under chapter 89, RSMo, any county described**
5 **in this subsection, or any** city, town, or village that is within [a first class
6 county with a charter form of government with a population over two hundred
7 fifty thousand that adjoins a first class county with a charter form of government
8 with a population over nine hundred thousand, or that is within] **such counties:**

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

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

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

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

22 (5) Any county of the first classification with more than one
23 hundred thirty-five thousand four hundred but fewer than one hundred
24 thirty-five thousand five hundred inhabitants;

25 (6) Any county of the first classification with more than one
26 hundred four thousand six hundred but fewer than one hundred four
27 thousand seven hundred inhabitants.

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

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

31 (1) "District", a theater, cultural arts, and entertainment district

32 organized under this section;

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

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

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

67.2505. 1. A district may be created to fund, promote, and provide
2 educational, civic, musical, theatrical, cultural, concerts, lecture series, and
3 related or similar entertainment events or activities, and to fund, promote, plan,
4 design, construct, improve, maintain, and operate public improvements,
5 **infrastructure**, transportation projects, and related facilities in the district.

6 2. A district is a political subdivision of the state.

7 3. The name of a district shall consist of a name chosen by the original
8 petitioners, preceding the words "theater, cultural arts, and entertainment
9 district".

10 4. The district shall include a minimum of **[fifty] twenty-five** contiguous
11 acres.

12 5. Subdistricts shall be formed for the purpose of voting upon proposals
13 for the creation of the district or subsequent proposed subdistrict, voting upon the
14 question of imposing a proposed sales tax, and for representation on the board of
15 directors, and for no other purpose.

16 6. Whenever the creation of a district is desired, one or more registered
17 voters from each subdistrict of the proposed district, or one or more property
18 owners who collectively own one or more parcels of real estate comprising at least
19 a majority of the land situated in the proposed subdistricts within the proposed
20 district, may file a petition requesting the creation of a district with the
21 governing body of the city, town, or village within which the proposed district is
22 to be established. The petition shall contain the following information:

23 (1) The name, address, and phone number of each petitioner and the
24 location of the real property owned by the petitioner;

25 (2) The name of the proposed district;

26 (3) A legal description of the proposed district, including a map
27 illustrating the district boundaries, which shall be contiguous, and the division
28 of the district into at least five, but not more than fifteen, subdistricts that shall
29 contain, or are projected to contain upon full development of the subdistricts,
30 approximately equal populations;

31 (4) A statement indicating the number of directors to serve on the board,
32 which shall be not less than five or more than fifteen;

33 (5) A request that the district be established;

34 (6) A general description of the activities that are planned for the district;

35 (7) A proposal for a sales tax to fund the district initially, pursuant to the
36 authority granted in sections 67.2500 to 67.2530, together with a request that the
37 imposition of the sales tax be submitted to the qualified voters within the district;

38 (8) A statement that the proposed district shall not be an undue burden
39 on any owner of property within the district and is not unjust or unreasonable;

40 (9) A request that the question of the establishment of the district be
41 submitted to the qualified voters of the district;

42 (10) A signed statement that the petitioners are authorized to submit the
43 petition to the governing body; and

44 (11) Any other items the petitioners deem appropriate.

45 7. Upon the filing **and approval** of a petition pursuant to this section,
46 the governing body of any city, town, or village described in this section **[may]**
47 **shall** pass a resolution containing the following information:

48 (1) A description of the boundaries of the proposed district and each
49 subdistrict;

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

52 (3) The time frame and manner for the filing of protests;

53 (4) The proposed sales tax rate to be voted upon within the subdistricts
54 of the proposed district;

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

57 (6) Such other matters as the governing body may deem appropriate.

58 8. Prior to the governing body certifying the question of the district's
59 creation and imposing a sales tax for approval by the qualified electors, a hearing
60 shall be held as provided by this subsection. The governing body of the
61 municipality approving a resolution as set forth in subsection 7 of this section

62 shall:

63 (1) Publish notice of the hearing, which shall include the information
64 contained in the resolution cited in subsection 7 of this section, on two separate
65 occasions in at least one newspaper of general circulation in the county where the
66 proposed district is located, with the first publication to occur not more than
67 thirty days before the hearing, and the second publication to occur not more than
68 fifteen days or less than ten days before the hearing;

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

71 (3) Consider all protests, which determinations shall be final.

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

76 9. Following the hearing, the governing body of any city, town, or village
77 within which the proposed district will be located may order an election on the
78 questions of the district creation and sales tax funding for voter approval and
79 certify the questions to the municipal clerk. The election order shall include the
80 date on which the ballots will be mailed to qualified electors, which shall be not
81 sooner than the eighth Tuesday from the issuance of the order. The election
82 regarding the incorporation of the district and the imposing of the sales tax shall
83 follow the procedure set forth in section 67.2520, and shall be held pursuant to
84 the order and certification by the governing body. Only those subdistricts
85 approving the question of creating the district and imposing the sales tax shall
86 become part of the district.

87 10. If the results of the election conducted in accordance with section
88 67.2520 show that a majority of the votes cast were in favor of organizing the
89 district and imposing the sales tax, the governing body may establish the
90 proposed district in those subdistricts approving the question of creating the
91 district and imposing the sales tax by adopting an ordinance to that effect. The
92 ordinance establishing the district shall contain the following:

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

94 (2) A statement that a theater, cultural arts, and entertainment district
95 has been established;

96 (3) A declaration that the district is a political subdivision of the state;

97 (4) The name of the district;

98 (5) The date on which the sales tax election in the subdistricts was held,
99 and the result of the election;

100 (6) The uses for any revenue generated by a sales tax imposed pursuant
101 to this section;

102 (7) A certification to the newly created district of the election results,
103 including the election concerning the sales tax; and

104 (8) Such other matters as the governing body deems appropriate.

105 11. Any subdistrict that does not approve the creation of the district and
106 imposing the sales tax shall not be a part of the district and the sales tax shall
107 not be imposed until after the district board of directors has submitted another
108 proposal for the inclusion of the area into the district and such proposal and the
109 sales tax proposal are approved by a majority of the qualified voters in the
110 subdistrict voting thereon. Such subsequent elections shall be conducted in
111 accordance with section 67.2520; provided, however, that the district board of
112 directors may place the question of the inclusion of a subdistrict within a district
113 and the question of imposing a sales tax before the voters of a proposed
114 subdistrict, and the municipal clerk, or circuit clerk if the district is formed by
115 the circuit court, shall conduct the election. In subsequent elections, the election
116 judges shall certify the election results to the district board of directors.

 67.2510. As a complete alternative to the procedure establishing a district
2 set forth in section 67.2505, **a theater, cultural arts, and entertainment**
3 **district may be established in the manner provided in section 67.2515**
4 **by** a circuit court with jurisdiction over any **county, city, town, or village**
5 **that has adopted transect-based zoning under chapter 89, RSMo, any**
6 **county described in this section, or any** city, town, or village that is within
7 [a first class county with a charter form of government with a population over two
8 hundred fifty thousand that adjoins a first class county with a charter form of
9 government with a population over nine hundred thousand, or that is within]
10 **such counties:**

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

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

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

21 **(4) Any county with a charter form of government and with more**
22 **than six hundred thousand but fewer than seven hundred thousand**
23 **inhabitants;**

24 **(5) Any county of the first classification with more than one**
25 **hundred thirty-five thousand four hundred but fewer than one hundred**
26 **thirty-five thousand five hundred inhabitants;**

27 **(6) Any county of the first classification with more than one**
28 **hundred four thousand six hundred but fewer than one hundred four**
29 **thousand seven hundred inhabitants.**

 89.010. 1. The provisions of sections 89.010 to 89.140 shall apply to all
2 cities, towns and villages in this state.

3 **2. (1) As used in this subsection, "transect-based zoning" means**
4 **a zoning classification system that prescriptively arranges uses,**
5 **elements, and environments according to a geographic cross-section**
6 **that range across a continuum from rural to urban, with the range of**
7 **environments providing the basis for organizing the components of the**
8 **constructed world, including buildings, lots, land use, street, and all**
9 **other physical elements of the human habitat, with the objective of**
10 **creating sustainable communities and emphasizing bicycle lanes, street**
11 **connectivity, and sidewalks, and permitting high-density and mixed use**
12 **development in urban areas.**

13 **(2) In the event that any city, town, or village adopts a zoning or**
14 **subdivision ordinance based on transect-based zoning, and such**
15 **transect-based zoning provisions conflict with the zoning provisions**
16 **adopted by code or ordinance of another political subdivision with**
17 **jurisdiction in such city, town, or village, the transect-based zoning**
18 **provisions governing street configuration requirements, including**
19 **number and locations of parking spaces, street, drive lane, and cul-de-**
20 **sac lengths and widths, turning radii, and improvements within the**
21 **right-of-way, shall prevail over any other conflicting or more restrictive**
22 **zoning provisions adopted by code or ordinance of the other political**
23 **subdivision.**

 89.400. 1. When the planning commission of any municipality adopts a
2 city plan which includes at least a major street plan or progresses in its city

3 planning to the making and adoption of a major street plan, and files a certified
4 copy of the major street plan in the office of the county recorder of the county in
5 which the municipality is located, no plat of a subdivision of land lying within the
6 municipality shall be filed or recorded until it has been submitted to and a report
7 and recommendation thereon made by the commission to the city council and the
8 council has approved the plat as provided by law.

9 **2. (1) As used in this subsection, "transect-based zoning" means**
10 **a zoning classification system that prescriptively arranges uses,**
11 **elements, and environments according to a geographic cross-section**
12 **that range across a continuum from rural to urban, with the range of**
13 **environments providing the basis for organizing the components of the**
14 **constructed world, including buildings, lots, land use, street, and all**
15 **other physical elements of the human habitat, with the objective of**
16 **creating sustainable communities and emphasizing bicycle lanes, street**
17 **connectivity, and sidewalks, and permitting high-density and mixed use**
18 **development in urban areas.**

19 **(2) In the event that any city, town, or village adopts a zoning or**
20 **subdivision ordinance based on transect-based zoning, and such**
21 **transect-based zoning provisions conflict with the zoning provisions**
22 **adopted by code or ordinance of another political subdivision with**
23 **jurisdiction in such city, town, or village, the transect-based zoning**
24 **provisions governing street configuration requirements, including**
25 **number and locations of parking spaces, street, drive lane, and cul-de-**
26 **sac lengths and widths, turning radii, and improvements within the**
27 **right-of-way, shall prevail over any other conflicting or more restrictive**
28 **zoning provisions adopted by code or ordinance of the other political**
29 **subdivision.**

94.837. 1. The governing body of any city of the fourth classification with
2 more than two thousand five hundred but fewer than two thousand six hundred
3 inhabitants and located in any county of the third classification without a
4 township form of government and with more than ten thousand four hundred but
5 fewer than ten thousand five hundred inhabitants, the governing body of any
6 special charter city [with more than nine hundred fifty but fewer than one
7 thousand fifty inhabitants], and the governing body of any city of the fourth
8 classification with more than one thousand two hundred but fewer than one
9 thousand three hundred inhabitants and located in any county of the third

10 classification without a township form of government and with more than four
11 thousand three hundred but fewer than four thousand four hundred inhabitants
12 may impose a tax on the charges for all sleeping rooms paid by the transient
13 guests of hotels or motels situated in the city or a portion thereof, which shall not
14 be more than five percent per occupied room per night, except that such tax shall
15 not become effective unless the governing body of the city submits to the voters
16 of the city at a state general or primary election a proposal to authorize the
17 governing body of the city to impose a tax under this section. The tax authorized
18 in this section shall be in addition to the charge for the sleeping room and all
19 other taxes imposed by law, and the proceeds of such tax shall be used by the city
20 solely for the promotion of tourism. Such tax shall be stated separately from all
21 other charges and taxes.

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

24 Shall (insert the name of the city) impose a tax on
25 the charges for all sleeping rooms paid by the transient guests of hotels and
26 motels situated in (name of city) at a rate of (insert
27 rate of percent) percent for the sole purpose of promoting tourism?

28 ☐ YES ☐ NO

29 If a majority of the votes cast on the question by the qualified voters voting
30 thereon are in favor of the question, then the tax shall become effective on the
31 first day of the second calendar quarter following the calendar quarter in which
32 the election was held. If a majority of the votes cast on the question by the
33 qualified voters voting thereon are opposed to the question, then the tax
34 authorized by this section shall not become effective unless and until the question
35 is resubmitted under this section to the qualified voters of the city and such
36 question is approved by a majority of the qualified voters of the city voting on the
37 question.

38 3. As used in this section, "transient guests" means a person or persons
39 who occupy a room or rooms in a hotel or motel for thirty-one days or less during
40 any calendar quarter.

 [67.2505. 1. A district may be created to fund, promote,
2 and provide educational, civic, musical, theatrical, cultural,
3 concerts, lecture series, and related or similar entertainment
4 events or activities, and to fund, promote, plan, design, construct,
5 improve, maintain, and operate public improvements,

6 transportation projects, and related facilities in the district.

7 2. A district is a political subdivision of the state.

8 3. The name of a district shall consist of a name chosen by
9 the original petitioners, preceding the words "theater, cultural arts,
10 and entertainment district".

11 4. The district shall include a minimum of fifty contiguous
12 acres.

13 5. Subdistricts shall be formed for the purpose of voting
14 upon proposals for the creation of the district or subsequent
15 proposed subdistrict, voting upon the question of imposing a
16 proposed sales tax, and for representation on the board of directors,
17 and for no other purpose.

18 6. Whenever the creation of a district is desired, one or
19 more registered voters from each subdistrict of the proposed
20 district, or one or more property owners who collectively own one
21 or more parcels of real estate comprising at least a majority of the
22 land situated in the proposed subdistricts within the proposed
23 district, may file a petition requesting the creation of a district
24 with the governing body of the city, town, or village within which
25 the proposed district is to be established. The petition shall
26 contain the following information:

27 (1) The name, address, and phone number of each petitioner
28 and the location of the real property owned by the petitioner;

29 (2) The name of the proposed district;

30 (3) A legal description of the proposed district, including a
31 map illustrating the district boundaries, which shall be contiguous,
32 and the division of the district into at least five, but not more than
33 fifteen, subdistricts that shall contain, or are projected to contain
34 upon full development of the subdistricts, approximately equal
35 populations;

36 (4) A statement indicating the number of directors to serve
37 on the board, which shall be not less than five or more than fifteen;

38 (5) A request that the district be established;

39 (6) A general description of the activities that are planned
40 for the district;

41 (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 imposition 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 governing body; and

(11) Any other items the petitioners deem appropriate.

7. Upon the filing of a petition pursuant to this section, the governing body of any city, town, or village described in this section may pass a resolution containing 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 protests;

(4) The proposed sales tax rate to be voted upon within the subdistricts of the proposed district;

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

(6) Such other matters as the governing body may deem appropriate.

8. Prior to the governing body certifying the question of the district's creation and imposing a sales tax for approval by the qualified electors, a hearing shall be held as provided by this subsection. The governing body of the municipality approving a resolution as set forth in section 67.2520 shall:

(1) Publish notice of the hearing, which shall include the information contained in the resolution cited in section 67.2520, 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

78 fifteen days or less than ten days before the hearing;

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

81 (3) Consider all protests, which determinations shall be
82 final.

83 The costs of printing and publication of the notice shall be paid by
84 the petitioners. If the district is organized pursuant to sections
85 67.2500 to 67.2530, the petitioners may be reimbursed for such
86 costs out of the revenues received by the district.

87 9. Following the hearing, the governing body of any city,
88 town, or village within which the proposed district will be located
89 may order an election on the questions of the district creation and
90 sales tax funding for voter approval and certify the questions to the
91 municipal clerk. The election order shall include the date on which
92 the ballots will be mailed to qualified electors, which shall be not
93 sooner than the eighth Tuesday from the issuance of the
94 order. The election regarding the incorporation of the district and
95 the imposing of the sales tax shall follow the procedure set forth in
96 section 67.2520, and shall be held pursuant to the order and
97 certification by the governing body. Only those subdistricts
98 approving the question of creating the district and imposing the
99 sales tax shall become part of the district.

100 10. If the results of the election conducted in accordance
101 with section 67.2520 show that a majority of the votes cast were in
102 favor of organizing the district and imposing the sales tax, the
103 governing body may establish the proposed district in those
104 subdistricts approving the question of creating the district and
105 imposing the sales tax by adopting an ordinance to that effect. The
106 ordinance establishing the district shall contain the following:

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

109 (2) A statement that a theater, cultural arts, and
110 entertainment district has been established;

111 (3) A declaration that the district is a political subdivision
112 of the state;

113 (4) The name of the district;

114 (5) The date on which the sales tax election in the
115 subdistricts was held, and the result of the election;

116 (6) The uses for any revenue generated by a sales tax
117 imposed pursuant to this section;

118 (7) A certification to the newly created district of the
119 election results, including the election concerning the sales tax; and

120 (8) Such other matters as the governing body deems
121 appropriate.

122 11. Any subdistrict that does not approve the creation of
123 the district and imposing the sales tax shall not be a part of the
124 district and the sales tax shall not be imposed until after the
125 district board of directors has submitted another proposal for the
126 inclusion of the area into the district and such proposal and the
127 sales tax proposal are approved by a majority of the qualified
128 voters in the subdistrict voting thereon. Such subsequent elections
129 shall be conducted in accordance with section 67.2520; provided,
130 however, that the district board of directors may place the question
131 of the inclusion of a subdistrict within a district and the question
132 of imposing a sales tax before the voters of a proposed subdistrict,
133 and the municipal clerk, or circuit clerk if the district is formed by
134 the circuit court, shall conduct the election. In subsequent
135 elections, the election judges shall certify the election results to the
136 district board of directors.]

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