

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 376
95TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, April 16, 2009, with recommendation that the Senate Committee Substitute do pass.

1184S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 48.030, 49.310, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 59.319, 65.610, 67.280, 67.402, 67.410, 67.1360, 67.1361, 67.2000, 79.450, 94.400, 94.902, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.160, 165.071, 204.569, 231.444, 247.031, 320.121, 650.396, and 650.399, RSMo, and to enact in lieu thereof sixty-three new sections relating to political subdivisions, with penalty provisions and an emergency clause for a certain section.

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

Section A. Section 48.030, 49.310, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 59.319, 65.610, 67.280, 67.402, 67.410, 67.1360, 67.1361, 67.2000, 79.450, 94.400, 94.902, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.160, 165.071, 204.569, 231.444, 247.031, 320.121, 650.396, and 650.399, RSMo, are repealed and sixty-three new sections enacted in lieu thereof, to be known as sections 48.030, 49.310, 49.710, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 59.319, 65.610, 67.280, 67.402, 67.410, 67.1360, 67.1361, 67.2000, 67.3000, 71.275, 79.450, 82.860, 94.271, 94.400, 94.902, 94.1011, 137.1040, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.160, 165.071, 182.802, 190.054, 190.056, 204.569, 204.659, 227.320, 231.444, 233.104,

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

14 247.031, 320.121, 321.227, 650.396, and 650.399, to read as follows:

48.030. 1. Other than as otherwise provided for in this section, after
2 September 28, 1979, no county shall move from a lower class to a higher class or
3 from a higher class to a lower class until the assessed valuation of the county is
4 such as to place it in the other class for five successive years.

5 2. No second class county shall become a third class county until the
6 assessed valuation of the county is such as to place it in the third class for at
7 least five successive years [and until the assessed valuations for calendar year
8 1985 have been entered on the tax rolls of each county in accordance with
9 subsections 6 and 7 of section 137.115, RSMo].

10 3. Notwithstanding the provisions of subsection 1 of this section, a county
11 may become a first class county at any time after the assessed valuation of the
12 county is such as to be a first class county and the governing body of the county
13 elects to change classifications. The effective date of such change of classification
14 shall be in accordance with the provisions of this section.

15 4. **Notwithstanding the provisions of subsection 1 of this section,**
16 **any county of the third classification without a township form of**
17 **government and with more than thirty-eight thousand nine hundred**
18 **but fewer than thirty-nine thousand inhabitants may become a second**
19 **class county at any time after the assessed valuation of the county is**
20 **such as to be a second class county and the governing body of the**
21 **county elects to change classifications. The effective date of such**
22 **change of classification shall be at the beginning of the county fiscal**
23 **year following the election by the governing body of the county.**

24 5. **Except as provided in subsection 4 of this section,** the change
25 from one classification to another shall become effective at the beginning of the
26 county fiscal year following the next general election after the certification by the
27 state equalizing agency for the required number of successive years that the
28 county possesses an assessed valuation placing it in another class. If a general
29 election is held between the date of the certification and the end of the current
30 fiscal year, the change of classification shall not become effective until the
31 beginning of the county fiscal year following the next succeeding general election.

49.310. 1. Except as provided in sections 221.400 to 221.420, RSMo, and
2 subsection 2 of this section, the county commission in each county in this state
3 shall erect and maintain at the established seat of justice a good and sufficient
4 courthouse, jail and necessary fireproof buildings for the preservation of the

5 records of the county; except, that in counties having a special charter, the jail
6 or workhouse may be located at any place within the county. In pursuance of the
7 authority herein delegated to the county commission, the county commission may
8 acquire a site, construct, reconstruct, remodel, repair, maintain and equip the
9 courthouse and jail, and in counties wherein more than one place is provided by
10 law for holding of court, the county commission may buy and equip or acquire a
11 site and construct a building or buildings to be used as a courthouse and jail, and
12 may remodel, repair, maintain and equip buildings in both places. The county
13 commission may issue bonds as provided by the general law covering the issuance
14 of bonds by counties for the purposes set forth in this section. In bond elections
15 for these purposes in counties wherein more than one place is provided by law for
16 holding of court, a separate ballot question may be submitted covering proposed
17 expenditures in each separate site described therein, or a single ballot question
18 may be submitted covering proposed expenditures at more than one site, if the
19 amount of the proposed expenditures at each of the sites is specifically set out
20 therein.

21 2. The county commission in all counties of the fourth classification [and],
22 any county of the third classification with a population of at least fourteen
23 thousand and not more than fourteen thousand five hundred inhabitants
24 bordering a county of the first classification without a charter form of government
25 with a population of at least eighty thousand and not more than eighty-three
26 thousand inhabitants, **or any county of the third classification with a**
27 **township form of government and with more than eight thousand nine**
28 **hundred but fewer than nine thousand inhabitants** may provide for the
29 erection and maintenance of a good and sufficient jail or holding cell facility at
30 a site in the county other than at the established seat of justice.

49.710. 1. The county commission of any county without a
2 **charter form of government shall have the power to adopt ordinances**
3 **requiring property owners to control brush on the county right-of-way**
4 **or county maintenance easement portion of such owner's property that**
5 **is adjacent to the county road, in order to keep such property**
6 **accessible for purposes of maintenance and safety of the county road.**

7 2. Before charging a person with violating an ordinance created
8 under this section, the county commission shall notify the property
9 owner of the ordinance requirements, return receipt requested, from
10 a list supplied by the officer who prepares the tax list. The commission

11 shall allow the owner thirty days from acknowledgment date of return
12 receipt, or date of refusal of acceptance of delivery as the case may be,
13 to control all such brush growing on property designated as the county
14 right-of-way or county maintenance easement portion of such owner's
15 property that is adjacent to the county road. Such property owner
16 shall be granted an automatic thirty-day extension to control the brush
17 due to hardship by notifying the county commission that such owner
18 cannot comply with the requirements of this section because of such
19 hardship within the first thirty-day period. The property owner may
20 be granted a second thirty-day extension by a majority vote of the
21 county commission, after which there shall be no further
22 extensions. For the purposes of this subsection, "hardship" may be
23 financial, physical, or any other condition that the county commission
24 deems to be a valid reason to allow an extension of time to comply with
25 the ordinance.

26 3. Any property owner in violation of a county ordinance created
27 under this section may be assessed and ordered to pay a civil fine of
28 not more than ten dollars for each day of the violation. If the property
29 owner is found to be in violation of the county ordinance and is
30 ordered to pay the civil fine, the county shall take action to control the
31 brush as provided for under subsection 2 of section 263.245, RSMo, not
32 more than thirty days from the date the civil fine is initially imposed.

50.660. 1. All contracts shall be executed in the name of the county, or
2 in the name of a township in a county with a township form of government, by the
3 head of the department or officer concerned, except contracts for the purchase of
4 supplies, materials, equipment or services other than personal made by the officer
5 in charge of purchasing in any county or township having the officer. No contract
6 or order imposing any financial obligation on the county or township is binding
7 on the county or township unless it is in writing and unless there is a balance
8 otherwise unencumbered to the credit of the appropriation to which it is to be
9 charged and a cash balance otherwise unencumbered in the treasury to the credit
10 of the fund from which payment is to be made, each sufficient to meet the
11 obligation incurred and unless the contract or order bears the certification of the
12 accounting officer so stating; except that in case of any contract for public works
13 or buildings to be paid for from bond funds or from taxes levied for the purpose
14 it is sufficient for the accounting officer to certify that the bonds or taxes have

15 been authorized by vote of the people and that there is a sufficient unencumbered
16 amount of the bonds yet to be sold or of the taxes levied and yet to be collected
17 to meet the obligation in case there is not a sufficient unencumbered cash balance
18 in the treasury. All contracts and purchases shall be let to the lowest and best
19 bidder after due opportunity for competition, including advertising the proposed
20 letting in a newspaper in the county or township with a circulation of at least five
21 hundred copies per issue, if there is one, except that the advertising is not
22 required in case of contracts or purchases involving an expenditure of less than
23 six thousand dollars. It is not necessary to obtain bids on any purchase in the
24 amount of [four] **six** thousand [five hundred] dollars or less made from any one
25 person, firm or corporation during any period of ninety days. All bids for any
26 contract or purchase may be rejected and new bids advertised for. Contracts
27 which provide that the person contracting with the county or township shall,
28 during the term of the contract, furnish to the county or township at the price
29 therein specified the supplies, materials, equipment or services other than
30 personal therein described, in the quantities required, and from time to time as
31 ordered by the officer in charge of purchasing during the term of the contract,
32 need not bear the certification of the accounting officer, as herein provided; but
33 all orders for supplies, materials, equipment or services other than personal shall
34 bear the certification. In case of such contract, no financial obligation accrues
35 against the county or township until the supplies, materials, equipment or
36 services other than personal are so ordered and the certificate furnished.

37 2. Notwithstanding the provisions of subsection 1 of this section to the
38 contrary, advertising shall not be required in any county in the case of contracts
39 or purchases involving an expenditure of less than six thousand dollars.

50.783. 1. The county commission may waive the requirement of
2 competitive bids or proposals for supplies when the commission has determined
3 in writing and entered into the commission minutes that there is only a single
4 feasible source for the supplies. Immediately upon discovering that other feasible
5 sources exist, the commission shall rescind the waiver and proceed to procure the
6 supplies through the competitive processes as described in this chapter. A single
7 feasible source exists when:

8 (1) Supplies are proprietary and only available from the manufacturer or
9 a single distributor; or

10 (2) Based on past procurement experience, it is determined that only one
11 distributor services the region in which the supplies are needed; or

12 (3) Supplies are available at a discount from a single distributor for a
13 limited period of time.

14 2. On any single feasible source purchase where the estimated
15 expenditure is [three] **six** thousand dollars or over, the commission shall post
16 notice of the proposed purchase[. Where the estimated expenditure is five
17 thousand dollars or over, the commission shall also] **and** advertise the
18 commission's intent to make such purchase in at least one daily and one weekly
19 newspaper of general circulation in such places as are most likely to reach
20 prospective bidders or offerors and may provide such information through an
21 electronic medium available to the general public at least ten days before the
22 contract is to be let.

52.290. 1. In all counties except counties having a charter form of
2 government **before January 1, 2008**, and any city not within a county, the
3 collector shall collect on behalf of the county a fee for the collection of delinquent
4 and back taxes of seven percent on all sums collected to be added to the face of
5 the tax bill and collected from the party paying the tax. Two-sevenths of the fees
6 collected pursuant to the provisions of this section shall be paid into the county
7 general fund, two-sevenths of the fees collected pursuant to the provisions of this
8 section shall be paid into the tax maintenance fund of the county as required by
9 section 52.312 and three-sevenths of the fees collected pursuant to the provisions
10 of this section shall be paid into the county employees' retirement fund created
11 by sections 50.1000 to 50.1200, RSMo.

12 **Notwithstanding provisions of law to the contrary, an authorization for**
13 **collection of a fee for the collection of delinquent and back taxes in a**
14 **county's charter, at a rate different than the rate allowed by law, shall**
15 **control.**

16 2. In all counties having a charter form of government, **other than any**
17 **county adopting a charter form of government after January 1, 2008**,
18 and any city not within a county, the collector shall collect on behalf of the county
19 and pay into the county general fund a fee for the collection of delinquent and
20 back taxes of two percent on all sums collected to be added to the face of the tax
21 bill and collected from the party paying the tax except that in a county with a
22 charter form of government and with more than two hundred fifty thousand but
23 less than seven hundred thousand inhabitants, the collector shall collect on behalf
24 of the county a fee for the collection of delinquent and back taxes of three percent
25 on all sums collected to be added to the face of the tax bill and collected from the

26 party paying the tax. If a county is required by section 52.312 to establish a tax
27 maintenance fund, one-third of the fees collected under this subsection shall be
28 paid into that fund; otherwise, all fees collected under the provisions of this
29 subsection shall be paid into the county general fund.

30 3. Such county collector may accept credit cards as proper form of
31 payment of outstanding delinquent and back taxes due. No county collector may
32 charge a surcharge for payment by credit card.

52.312. Notwithstanding any provisions of law to the contrary, in addition
2 to fees provided for in this chapter, or any other provisions of law in conflict with
3 the provisions of this section, all counties, including any county **adopting a**
4 **charter form of government after January 1, 2008, and any county** with
5 a charter form of government and with more than two hundred fifty thousand but
6 less than seven hundred thousand inhabitants, other than counties having a
7 charter form of government **before January 1, 2008**, and any city not within a
8 county, subject to the provisions of this section, shall establish a fund to be
9 known as the "Tax Maintenance Fund" to be used solely as a depository for funds
10 received or collected for the purpose of funding additional costs and expenses
11 incurred in the office of collector.

52.361. It shall be the duty of the county collector in all counties of the
2 first class not having a charter form of government and in class two counties to
3 prepare and keep in [his] **the collector's office, electronically or otherwise,**
4 back tax books which shall contain and list all delinquent taxes on real and
5 personal property levied and assessed in the county which remain due and unpaid
6 after the first day of January of each year. Such back tax books shall replace and
7 be in lieu of all "delinquent lists" and other back tax books heretofore prepared
8 by the collector or other county officer.

52.370. All money disbursed by the county collector in counties of the first
2 class not having a charter form of government and in counties of the second class
3 by virtue of [his] **the collector's office** shall be paid by **electronic transfer of**
4 **funds from the collector's account into the accounts of the appropriate**
5 **taxing authorities or by** check signed by the collector and countersigned by the
6 auditor of the county. **All disbursements shall be documented by the**
7 **collector and certified by the auditor.**

54.010. 1. There is created in all the counties of this state the office of
2 county treasurer, except that in those counties having adopted the township
3 alternative form of county government the qualified electors shall elect a county

4 collector-treasurer.

5 2. In counties of classes one and two the qualified electors shall elect a
6 county treasurer at the general election in 1956 and every four years thereafter.

7 3. In counties of the third and fourth classifications the qualified electors
8 shall elect a county treasurer at the general election in the year 1954, and every
9 four years thereafter, except that in those counties having adopted the township
10 alternative form of county government the qualified electors shall elect a county
11 collector-treasurer at the November election in 1956, and every four years
12 thereafter.

13 4. Laws generally applicable to county collectors, their offices, clerks, and
14 deputies shall apply to and govern county collector-treasurers in counties having
15 township organization, except when such general laws and such laws applicable
16 to counties of the third and fourth classification conflict with the laws specifically
17 applicable to county collector-treasurers, their offices, clerks, and deputies in
18 counties having township organization, in which case, such laws shall govern.

19 **5. In the event a county of the third or fourth classification**
20 **abolishes its township form of government under chapter 65, RSMo, or**
21 **a county collector shall become a collector-treasurer, the county**
22 **collector-treasurer shall assume all duties, compensation, fee schedules,**
23 **and requirements of the collector-treasurer provided under sections**
24 **54.280 and 54.320.**

 55.140. The county auditor of each county of the first class not having a
2 charter form of government and of each county of the second class shall
3 **[countersign] have access to all records, collections, and settlements for**
4 all licenses issued by the county and shall **[keep a record of the number, date of**
5 **issue,] receive a monthly listing from each office issuing the licenses**
6 **stating** the name of the party or parties to whom issued[, the occupation, the
7 expiration thereof,] and amount of money paid [therefor, and to whom paid].

 55.190. The county collector of revenue of each county of the first class not
2 having a charter form of government and of each county of the second class shall
3 **[make] provide, electronically or otherwise,** a daily report to the auditor of
4 receipts [and balance in his hands, and where deposited], and shall deliver to the
5 auditor each day a deposit slip showing the day's deposit. The collector shall,
6 upon receiving taxes, give **[duplicate] a numbered tax [receipts, which] receipt**
7 **to** the taxpayer [shall take to the auditor to be countersigned by him, one of
8 which the auditor shall retain, and charge the amount thereof to the

9 collector]. The collector shall also [make] **provide, electronically or**
10 **otherwise**, a daily report to the auditor of all other sums of money collected by
11 [him] **the collector** from any source whatsoever, and in such report shall state
12 [from whom collected, and] on what account[, which sums shall be charged by the
13 auditor to the collector] **collected**. The collector shall[, upon turning] **turn**
14 money over to the county treasurer[, take duplicate receipts therefor and file
15 same immediately with the county auditor] **under section 139.210, RSMo**.

59.319. 1. A user fee of [four] **seven** dollars shall be charged and
2 collected by every recorder in this state, over and above any other fees required
3 by law, as a condition precedent to the recording of any instrument. The state
4 portion of the fee shall be forwarded monthly by each recorder of deeds to the
5 state director of revenue, and the fees so forwarded shall be deposited by the
6 director in the state treasury. [Two] **Three** dollars of such fee shall be retained
7 by the recorder and deposited in a recorder's fund and not in county general
8 revenue for record storage, microfilming, and preservation, including anything
9 necessarily pertaining thereto. The recorder's funds shall be kept in a special
10 fund by the treasurer and shall be budgeted and expended at the direction of the
11 recorder and shall not be used to substitute for or subsidize any allocation of
12 general revenue for the operation of the recorder's office without the express
13 consent of the recorder. The recorder's fund may be audited by the appropriate
14 auditing agency, and any unexpended balance shall be left in the fund to
15 accumulate from year to year with interest.

16 2. An additional fee of three dollars shall be charged and collected by
17 every recorder in this state, over and above any other fees required by law, as a
18 condition precedent to the recording of any instruments specified in subdivisions
19 (1) and (2) of section 59.330. The fees collected from this additional three dollars
20 per recorded instrument shall be forwarded monthly by each recorder of deeds to
21 the state director of revenue, and the fees so forwarded shall be deposited by the
22 director in the state treasury.

23 3. The state treasurer and the commissioner of administration shall
24 establish an appropriate account within the state treasury and in accordance with
25 the state's accounting methods. Any receipt required by this section to be
26 deposited in the general revenue fund shall be credited as follows: the amount
27 of [one dollar] **two dollars** for each fee collected under subsection 1 of this
28 section to an account to be utilized for the purposes of sections [60.500] **60.510**
29 to 60.610, RSMo; the amount of [one dollar] **two dollars** for each fee collected

30 under subsection 1 of this section to an account to be utilized by the secretary of
31 state for additional preservation of local records; and the amount of three dollars
32 collected under subsection 2 of this section into the Missouri housing trust fund
33 as designated in section 215.034, RSMo.

34 **4. All requests for records dated after December 31, 1969, shall**
35 **be made to the office in which the record was originally filed.**

65.610. 1. Upon a **majority vote of the county commission** or the
2 petition of at least ten percent of voters at the last general election of any county
3 having heretofore adopted township organization, praying therefor, the county
4 commission shall submit the question of the abolition of township organization
5 to the voters of the county at a general or special election. The total vote for
6 governor at the last general election before the filing of the petition where a
7 governor was elected shall be used to determine the number of voters necessary
8 to sign the petition. If the **vote of the commission is taken or the** petition
9 is filed six months or more prior to a general election, the proposition shall be
10 submitted at a special election to be ordered by the county commission within
11 sixty days after the **vote is taken or the** petition is filed; if the **vote is taken**
12 **or the** petition is filed less than six months before a general election, then the
13 proposition shall be submitted at the general election next succeeding the
14 **commission's vote or the** filing of the petition. The election shall be
15 conducted, the vote canvassed and the result declared in the same manner as
16 provided by law in respect to elections of county officers. The clerk of the county
17 commission shall give notice that a proposition for the abolition of township
18 organization form of county government in the county is to be voted upon by
19 causing a copy of the order of the county commission authorizing such election to
20 be published at least once each week for three successive weeks, the last insertion
21 to be not more than one week prior to the election, in some newspaper published
22 in the county where the election is to be held, if there is a newspaper published
23 in the county and, if not, by posting printed or written handbills in at least two
24 public places in each election precinct in the county at least twenty-one days prior
25 to the date of election. The clerk of the county commission shall provide the
26 ballot which shall be printed and in substantially the following form:

27 OFFICIAL BALLOT

28 (Check the one for which you wish to vote)

29 Shall township organization form of county government be abolished in
30 County?

31 ☐ YES ☐ NO

32 If a majority of the electors voting upon the proposition shall vote for the
33 abolition thereof the township organization form of county government shall be
34 declared to have been abolished; and township organization shall cease in said
35 county; and except as provided in section 65.620 all laws in force in relation to
36 counties not having township organization shall immediately take effect and be
37 in force in such county.

38 2. No election or any proposal for either the adoption of township
39 organization or for the abolition of township organization in any county shall be
40 held within two years after an election is held under this section.

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

2 (1) **"Code", any published compilation of rules prepared by**
3 **various technical trade associations, federal agencies, this state or any**
4 **agency thereof, but shall be limited to: regulations concerning the**
5 **construction of buildings and continued occupancy thereof; mechanical,**
6 **plumbing and electrical construction; and fire prevention;**

7 (2) "Community", any county, fire protection district or municipality;

8 [(2)] (3) "County", any county in the state;

9 [(3)] (4) "Fire protection district", any fire protection district in the state;

10 [(4)] (5) "Municipality", any incorporated city, town or village[;

11 (5) "Technical code", any published compilation of rules prepared by
12 various technical trade associations, federal agencies, this state or any agency
13 thereof, but shall be limited to: regulations concerning the construction of
14 buildings and continued occupancy thereof; mechanical, plumbing and electrical
15 construction; and fire prevention].

16 2. Any community, if the community otherwise has the power under the
17 law to adopt such an ordinance, may adopt or repeal an ordinance which
18 incorporates by reference the provisions of any code or portions of any code, or
19 any amendment thereof, property identified as to date and source, without setting
20 forth the provisions of such code in full. At least [three copies] **one copy** of such
21 code, portion or amendment which is incorporated or adopted by reference, shall
22 be filed in the office of the clerk of the community and there kept available for
23 public use, inspection, and examination. The filing requirements herein
24 prescribed shall not be deemed to be complied with unless the required copies of
25 such codes, portion, or amendment or public record are filed with the clerk of
26 such community for a period of ninety days prior to the adoption of the ordinance

27 which incorporates such code, portion, or amendment by reference.

28 3. Any ordinance adopting a code, portion, or amendment by reference
29 shall state the penalty for violating such code, portion, or amendment, or any
30 provisions thereof separately, and no part of any such penalty shall be
31 incorporated by reference.

67.402. 1. The governing body of any county of the first classification with
2 more than one hundred thirty-five thousand four hundred but less than one
3 hundred thirty-five thousand five hundred inhabitants, any county of the first
4 classification with more than seventy-one thousand three hundred but less than
5 seventy-one thousand four hundred inhabitants, and any county of the first
6 classification without a charter form of government and with more than one
7 hundred ninety-eight thousand but less than one hundred ninety-nine thousand
8 two hundred inhabitants may enact ordinances to provide for the abatement of
9 a condition of any lot or land that has the presence of rubbish and trash, lumber,
10 bricks, tin, steel, parts of derelict motorcycles, derelict cars, derelict trucks,
11 derelict construction equipment, derelict appliances, broken furniture, **tires,**
12 **storm water runoff conditions resulting in damage to buildings or**
13 **infrastructure,** or overgrown or noxious weeds in residential subdivisions or
14 districts which may endanger public safety or which is unhealthy or unsafe and
15 declared to be a public nuisance.

16 2. Any ordinance enacted pursuant to this section shall:

17 (1) Set forth those conditions which constitute a nuisance and which are
18 detrimental to the health, safety, or welfare of the residents of the county;

19 (2) Provide for duties of inspectors with regard to those conditions which
20 may be declared a nuisance, and shall provide for duties of the building
21 commissioner or designated officer or officers to supervise all inspectors and to
22 hold hearings regarding such property;

23 (3) Provide for service of adequate notice of the declaration of nuisance,
24 which notice shall specify that the nuisance is to be abated, listing a reasonable
25 time for commencement, and may provide that such notice be served either by
26 personal service or by certified mail, return receipt requested, but if service
27 cannot be had by either of these modes of service, then service may be had by
28 publication. The ordinances shall further provide that the owner, occupant,
29 lessee, mortgagee, agent, and all other persons having an interest in the property
30 as shown by the land records of the recorder of deeds of the county wherein the
31 property is located shall be made parties;

32 (4) Provide that upon failure to commence work of abating the nuisance
33 within the time specified or upon failure to proceed continuously with the work
34 without unnecessary delay, the building commissioner or designated officer or
35 officers shall call and have a full and adequate hearing upon the matter before
36 the county commission, giving the affected parties at least ten days' written
37 notice of the hearing. Any party may be represented by counsel, and all parties
38 shall have an opportunity to be heard. After the hearings, if evidence supports
39 a finding that the property is a nuisance or detrimental to the health, safety, or
40 welfare of the residents of the county, the county commission shall issue an order
41 making specific findings of fact, based upon competent and substantial evidence,
42 which shows the property to be a nuisance and detrimental to the health, safety,
43 or welfare of the residents of the county and ordering the nuisance abated. If the
44 evidence does not support a finding that the property is a nuisance or detrimental
45 to the health, safety, or welfare of the residents of the county, no order shall be
46 issued.

47 3. Any ordinance authorized by this section may provide that if the owner
48 fails to begin abating the nuisance within a specific time which shall not be
49 longer than seven days of receiving notice that the nuisance has been ordered
50 removed, the building commissioner or designated officer shall cause the
51 condition which constitutes the nuisance to be removed. If the building
52 commissioner or designated officer causes such condition to be removed or abated,
53 the cost of such removal shall be certified to the county clerk or officer in charge
54 of finance who shall cause the certified cost to be included in a special tax bill or
55 added to the annual real estate tax bill, at the county collector's option, for the
56 property and the certified cost shall be collected by the county collector in the
57 same manner and procedure for collecting real estate taxes. If the certified cost
58 is not paid, the tax bill shall be considered delinquent, and the collection of the
59 delinquent bill shall be governed by the laws governing delinquent and back
60 taxes. The tax bill from the date of its issuance shall be deemed a personal debt
61 against the owner and shall also be a lien on the property until paid.

67.410. 1. Except as provided in subsection 3 of this section, any
2 ordinance enacted pursuant to section 67.400 shall:

3 (1) Set forth those conditions detrimental to the health, safety or welfare
4 of the residents of the city, town, village, or county the existence of which
5 constitutes a nuisance;

6 (2) Provide for duties of inspectors with regard to such buildings or

7 structures and shall provide for duties of the building commissioner or designated
8 officer or officers to supervise all inspectors and to hold hearings regarding such
9 buildings or structures;

10 (3) Provide for service of adequate notice of the declaration of nuisance,
11 which notice shall specify that the property is to be vacated, if such be the case,
12 reconditioned or removed, listing a reasonable time for commencement; and may
13 provide that such notice be served either by personal service or by certified mail,
14 return receipt requested, but if service cannot be had by either of these modes of
15 service, then service may be had by publication. The ordinances shall further
16 provide that the owner, occupant, lessee, mortgagee, agent, and all other persons
17 having an interest in the building or structure as shown by the land records of
18 the recorder of deeds of the county wherein the land is located shall be made
19 parties;

20 (4) Provide that upon failure to commence work of reconditioning or
21 demolition within the time specified or upon failure to proceed continuously with
22 the work without unnecessary delay, the building commissioner or designated
23 officer or officers shall call and have a full and adequate hearing upon the matter,
24 giving the affected parties at least ten days' written notice of the hearing. Any
25 party may be represented by counsel, and all parties shall have an opportunity
26 to be heard. After the hearings, if the evidence supports a finding that the
27 building or structure is a nuisance or detrimental to the health, safety, or welfare
28 of the residents of the city, town, village, or county, the building commissioner or
29 designated officer or officers shall issue an order making specific findings of fact,
30 based upon competent and substantial evidence, which shows the building or
31 structure to be a nuisance and detrimental to the health, safety, or welfare of the
32 residents of the city, town, village, or county and ordering the building or
33 structure to be demolished and removed, or repaired. If the evidence does not
34 support a finding that the building or structure is a nuisance or detrimental to
35 the health, safety, or welfare of the residents of the city, town, village, or county,
36 no order shall be issued;

37 (5) Provide that if the building commissioner or other designated officer
38 or officers issue an order whereby the building or structure is demolished,
39 secured, or repaired, or the property is cleaned up, the cost of performance shall
40 be certified to the city clerk or officer in charge of finance, who shall cause [a
41 special tax bill or assessment therefor against the property to be prepared and
42 collected by the city collector or other official collecting taxes, unless] **the**

43 **certified cost to be included in a special tax bill or added to the annual**
44 **real estate tax bill, at the collecting official's option, for the property**
45 **and the certified cost shall be collected by the city collector or other**
46 **official collecting taxes in the same manner and procedure for**
47 **collecting real estate taxes. If the certified cost is not paid, the tax bill**
48 **shall be considered delinquent, and the collection of the delinquent bill**
49 **shall be governed by the laws governing delinquent and back taxes. If**
50 the building or structure is demolished, secured or repaired by a contractor
51 pursuant to an order issued by the city, town, village, or county and such
52 contractor files a mechanic's lien against the property where the dangerous
53 building is located. The contractor may enforce this lien as provided in sections
54 429.010 to 429.360, RSMo. [Except as provided in subsection 3 of this section, at
55 the request of the taxpayer the tax bill may be paid in installments over a period
56 of not more than ten years.] The tax bill from date of its issuance shall be deemed
57 a personal debt against the property owner and shall also be a lien on the
58 property until paid. A city not within a county or a city with a population of at
59 least four hundred thousand located in more than one county, notwithstanding
60 any charter provision to the contrary, may, by ordinance, provide that upon
61 determination by the city that a public benefit will be gained the city may
62 discharge the special tax bill, including the costs of tax collection, accrued
63 interest and attorneys fees, if any.

64 2. If there are proceeds of any insurance policy based upon a covered
65 claim payment made for damage or loss to a building or other structure caused
66 by or arising out of any fire, explosion, or other casualty loss, the ordinance may
67 establish a procedure for the payment of up to twenty-five percent of the
68 insurance proceeds, as set forth in this subsection. The order or ordinance shall
69 apply only to a covered claim payment which is in excess of fifty percent of the
70 face value of the policy covering a building or other structure:

71 (1) The insurer shall withhold from the covered claim payment up to
72 twenty-five percent of the covered claim payment, and shall pay such moneys to
73 the city to deposit into an interest-bearing account. Any named mortgagee on the
74 insurance policy shall maintain priority over any obligation under the order or
75 ordinance;

76 (2) The city or county shall release the proceeds and any interest which
77 has accrued on such proceeds received under subdivision (1) of this subsection to
78 the insured or as the terms of the policy and endorsements thereto provide within

79 thirty days after receipt of such insurance moneys, unless the city or county has
80 instituted legal proceedings under the provisions of subdivision (5) of subsection
81 1 of this section. If the city or county has proceeded under the provisions of
82 subdivision (5) of subsection 1 of this section, all moneys in excess of that
83 necessary to comply with the provisions of subdivision (5) of subsection 1 of this
84 section for the removal, securing, repair and cleanup of the building or structure,
85 and the lot on which it is located, less salvage value, shall be paid to the insured;

86 (3) [If there are no proceeds of any insurance policy as set forth in this
87 subsection, at the request of the taxpayer, the tax bill may be paid in
88 installments over a period of not more than ten years. The tax bill from date of
89 its issuance shall be a lien on the property until paid;

90 (4)] This subsection shall apply to fire, explosion, or other casualty loss
91 claims arising on all buildings and structures;

92 [(5)] (4) This subsection does not make the city or county a party to any
93 insurance contract, and the insurer is not liable to any party for any amount in
94 excess of the proceeds otherwise payable under its insurance policy.

95 3. The governing body of any city not within a county and the governing
96 body of any city with a population of three hundred fifty thousand or more
97 inhabitants which is located in more than one county may enact their own
98 ordinances pursuant to section 67.400 and are exempt from subsections 1 and 2
99 of this section.

100 4. Notwithstanding the provisions of section 82.300, RSMo, any city may
101 prescribe and enforce and collect fines and penalties for a breach of any ordinance
102 enacted pursuant to section 67.400 or this section and to punish the violation of
103 such ordinance by a fine or imprisonment, or by both fine and
104 imprisonment. Such fine may not exceed one thousand dollars, unless the owner
105 of the property is not also a resident of the property, then such fine may not
106 exceed two thousand dollars.

107 5. The ordinance may also provide that a city not within a county or a city
108 with a population of at least three hundred fifty thousand located in more than
109 one county may seek to recover the cost of demolition prior to the occurrence of
110 demolition, as described in this subsection. The ordinance may provide that if the
111 building commissioner or other designated officer or officers issue an order
112 whereby the building or structure is ordered to be demolished, secured or
113 repaired, and the owner has been given an opportunity for a hearing to contest
114 such order, then the building commissioner or other designated officer or officers

115 may solicit no less than two independent bids for such demolition work. The
116 amount of the lowest bid, including offset for salvage value, if any, plus
117 reasonable anticipated costs of collection, including attorney's fees, shall be
118 certified to the city clerk or officer in charge of finance, who shall cause a special
119 tax bill to be issued against the property owner to be prepared and collected by
120 the city collector or other official collecting taxes. The municipal clerk or other
121 officer in charge of finance shall discharge the special tax bill upon
122 documentation by the property owner of the completion of the ordered repair or
123 demolition work. Upon determination by the municipal clerk or other officer in
124 charge of finance that a public benefit is secured prior to payment of the special
125 tax bill, the municipal clerk or other officer in charge of finance may discharge
126 the special tax bill upon the transfer of the property. The payment of the special
127 tax bill shall be held in an interest-bearing account. Upon full payment of the
128 special tax bill, the building commissioner or other designated officer or officers
129 shall, within one hundred twenty days thereafter, cause the ordered work to be
130 completed, and certify the actual cost thereof, including the cost of tax bill
131 collection and attorney's fees, to the city clerk or other officer in charge of finance
132 who shall, if the actual cost differs from the paid amount by greater than two
133 percent of the paid amount, refund the excess payment, if any, to the payor, or
134 if the actual amount is greater, cause a special tax bill or assessment for the
135 difference against the property to be prepared and collected by the city collector
136 or other official collecting taxes. If the building commissioner or other designated
137 officer or officers shall not, within one hundred twenty days after full payment,
138 cause the ordered work to be completed, then the full amount of the payment,
139 plus interest, shall be repaid to the payor. Except as provided in subsection 2 of
140 this section, at the request of the taxpayer the tax bill for the difference may be
141 paid in installments over a period of not more than ten years. The tax bill for the
142 difference from the date of its issuance shall be deemed a personal debt against
143 the property owner and shall also be a lien on the property until paid.

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 may
108 include, in addition to the geographic area of such city, the area encompassed by
109 the portion of the school district, located within a county of the first classification
110 with more than ninety-three thousand eight hundred but fewer than ninety-three
111 thousand nine hundred inhabitants, having an average daily attendance for
112 school year 2005-06 between one thousand eight hundred and one thousand nine
113 hundred;

114 (29) Any city of the fourth classification with more than seven thousand
115 seven hundred but less than seven thousand eight hundred inhabitants located

116 in a county of the first classification with more than ninety-three thousand eight
117 hundred but less than ninety-three thousand nine hundred inhabitants;

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

122 (31) Any city of the third classification with more than nine thousand
123 three hundred but less than nine thousand four hundred inhabitants; [or]

124 (32) Any city of the fourth classification with more than three thousand
125 eight hundred but fewer than three thousand nine hundred inhabitants and
126 located in any county of the first classification with more than thirty-nine
127 thousand seven hundred but fewer than thirty-nine thousand eight hundred
128 inhabitants;

129 **(33) Any fourth class city with a population of more than one**
130 **thousand eight hundred but less than one thousand nine hundred**
131 **inhabitants located in a county of the first classification with a**
132 **population of more than one hundred thirty-five thousand but less than**
133 **one hundred thirty-six thousand inhabitants; or**

134 **(34) Any county of the third classification without a township**
135 **form of government and with more than twelve thousand one hundred**
136 **but fewer than twelve thousand two hundred inhabitants;**

137 may impose a tax on the charges for all sleeping rooms paid by the transient
138 guests of hotels, motels, bed and breakfast inns and campgrounds and any
139 docking facility which rents slips to recreational boats which are used by
140 transients for sleeping, which shall be at least two percent, but not more than
141 five percent per occupied room per night, except that such tax shall not become
142 effective unless the governing body of the city or county submits to the voters of
143 the city or county at a state general, primary or special election, a proposal to
144 authorize the governing body of the city or county to impose a tax pursuant to the
145 provisions of this section and section 67.1362. The tax authorized by this section
146 and section 67.1362 shall be in addition to any charge paid to the owner or
147 operator and shall be in addition to any and all taxes imposed by law and the
148 proceeds of such tax shall be used by the city or county solely for funding the
149 promotion of tourism. Such tax shall be stated separately from all other charges
150 and taxes.

67.1361. 1. The governing body of any county of the first classification

2 without a charter form of government and with more than eighty-five thousand
3 nine hundred but less than eighty-six thousand inhabitants and the governing
4 body of any home rule city with more than seventy-three thousand nine hundred
5 but less than seventy-four thousand inhabitants may impose a tax on the charges
6 for all sleeping rooms paid by the transient guests of hotels, motels, bed and
7 breakfast inns and campgrounds and any docking facility which rents slips to
8 recreational boats which are used by transients for sleeping, which shall be at
9 least two percent, but not more than eight percent per occupied room or slip per
10 night, except that such tax shall not become effective unless the governing body
11 of the county or city submits to the voters of the county or city at a state general,
12 primary or special election, a proposal to authorize the governing body of the
13 county or city to impose a tax pursuant to this section. The tax authorized by
14 this section shall be in addition to any charge paid to the owner or operator and
15 shall be in addition to any and all taxes imposed by law and the proceeds of such
16 tax shall be used by the city or county for funding the promotion of tourism and
17 convention facilities, **including capital expenditures incurred in**
18 **connection with such tourism and convention facilities.** Such tax shall
19 be stated separately from all other charges and taxes.

20 2. Any tax imposed by a county pursuant to subsection 1 of this section
21 shall apply only to unincorporated areas of such county.

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

23 Shall the (city or county) levy a tax of
24 percent on each sleeping room or campsite occupied and rented by transient
25 guests and any docking facility which rents slips to recreational boats which are
26 used by transients for sleeping in the (city or county), where
27 the proceeds of which shall be expended for promotion of tourism and convention
28 facilities?

29 ☐ YES ☐ NO

30 If a majority of the votes cast on the question by the qualified voters voting
31 thereon are in favor of the question, then the tax shall become effective on the
32 first day of the calendar quarter following the calendar quarter in which the
33 election was held. If a majority of the votes cast on the question by the qualified
34 voters voting thereon are opposed to the question, then the governing body for the
35 city or county shall have no power to impose the tax authorized by this section
36 unless and until the governing body of the city or county again submits the
37 question to the qualified voters of the city or county and such question is

38 approved by a majority of the qualified voters voting on the question.

39 4. On and after the effective date of any tax authorized under the
40 provisions of this section, the city or county may adopt one of the two following
41 provisions for the collection and administration of the tax:

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

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

56 5. If a tax is imposed by a city or county under this section, the city or
57 county may collect a penalty of one percent and interest not to exceed two percent
58 per month on unpaid taxes which shall be considered delinquent thirty days after
59 the last day of each quarter.

60 6. As used in this section "transient guests" means a person or persons
61 who occupy room or rooms in a hotel or motel for thirty-one days or less during
62 any calendar quarter.

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

3 2. Whenever not less than fifty owners of real property located within any
4 county of the first classification with more than seventy-one thousand three
5 hundred but less than seventy-one thousand four hundred inhabitants, or any
6 county of the first classification with more than one hundred ninety-eight
7 thousand but less than one hundred ninety-nine thousand two hundred
8 inhabitants, or any county of the first classification with more than eighty-five
9 thousand nine hundred but less than eighty-six thousand inhabitants, or any
10 county of the second classification with more than fifty-two thousand six hundred
11 but less than fifty-two thousand seven hundred inhabitants, or any county of the

12 first classification with more than one hundred four thousand six hundred but
13 less than one hundred four thousand seven hundred inhabitants, or any county
14 of the third classification without a township form of government and with more
15 than seventeen thousand nine hundred but less than eighteen thousand
16 inhabitants, or any county of the first classification with more than thirty-seven
17 thousand but less than thirty-seven thousand one hundred inhabitants, or any
18 county of the third classification without a township form of government and with
19 more than twenty-three thousand five hundred but less than twenty-three
20 thousand six hundred inhabitants, or any county of the third classification
21 without a township form of government and with more than nineteen thousand
22 three hundred but less than nineteen thousand four hundred inhabitants, or any
23 county of the first classification with more than two hundred forty thousand three
24 hundred but less than two hundred forty thousand four hundred inhabitants, **or**
25 **any county of the third classification with a township form of**
26 **government and with more than eight thousand nine hundred but fewer**
27 **than nine thousand inhabitants, or any county of the third**
28 **classification without a township form of government and with more**
29 **than eighteen thousand nine hundred but fewer than nineteen**
30 **thousand inhabitants, or any county of the third classification with a**
31 **township form of government and with more than eight thousand but**
32 **fewer than eight thousand one hundred inhabitants, or any county of**
33 **the third classification with a township form of government and with**
34 **more than eleven thousand five hundred but fewer than eleven**
35 **thousand six hundred inhabitants,** desire to create an exhibition center and
36 recreational facility district, the property owners shall file a petition with the
37 governing body of each county located within the boundaries of the proposed
38 district requesting the creation of the district. The district boundaries may
39 include all or part of the counties described in this section. The petition shall
40 contain the following information:

- 41 (1) The name and residence of each petitioner and the location of the real
42 property owned by the petitioner;
- 43 (2) A specific description of the proposed district boundaries, including a
44 map illustrating the boundaries; and
- 45 (3) The name of the proposed district.

46 3. Upon the filing of a petition pursuant to this section, the governing
47 body of any county described in this section may, by resolution, approve the

48 creation of a district. Any resolution to establish such a district shall be adopted
49 by the governing body of each county located within the proposed district, and
50 shall contain the following information:

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

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

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

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

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

80 6. A district established pursuant to this section may, at a general,
81 primary, or special election, submit to the qualified voters within the district
82 boundaries a sales tax of one-fourth of one percent, for a period not to exceed
83 twenty-five years, on all retail sales within the district, which are subject to

84 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the acquisition,
85 construction, maintenance, operation, improvement, and promotion of an
86 exhibition center and recreational facilities. The ballot of submission shall be in
87 substantially the following form:

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

92 ☐ YES ☐ NO

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

95 If a majority of the votes cast in the portion of any county that is part of the
96 proposed district favor the proposal, then the sales tax shall become effective in
97 that portion of the county that is part of the proposed district on the first day of
98 the first calendar quarter immediately following the election. If a majority of the
99 votes cast in the portion of a county that is a part of the proposed district oppose
100 the proposal, then that portion of such county shall not impose the sales tax
101 authorized in this section until after the county governing body has submitted
102 another such sales tax proposal and the proposal is approved by a majority of the
103 qualified voters voting thereon.

104 However, if a sales tax proposal is not approved, the governing body of the county
105 shall not resubmit a proposal to the voters pursuant to this section sooner than
106 twelve months from the date of the last proposal submitted pursuant to this
107 section. If the qualified voters in two or more counties that have contiguous
108 districts approve the sales tax proposal, the districts shall combine to become one
109 district.

110 7. There is hereby created a board of trustees to administer any district
111 created and the expenditure of revenue generated pursuant to this section
112 consisting of four individuals to represent each county approving the district, as
113 provided in this subsection. The governing body of each county located within the
114 district, upon approval of that county's sales tax proposal, shall appoint four
115 members to the board of trustees; at least one shall be an owner of a nonlodging
116 business located within the taxing district, or their designee, at least one shall
117 be an owner of a lodging facility located within the district, or their designee, and
118 all members shall reside in the district except that one nonlodging business
119 owner, or their designee, and one lodging facility owner, or their designee, may

120 reside outside the district. Each trustee shall be at least twenty-five years of age
121 and a resident of this state. Of the initial trustees appointed from each county,
122 two shall hold office for two years, and two shall hold office for four years.

123 Trustees appointed after expiration of the initial terms shall be appointed to a
124 four-year term by the governing body of the county the trustee represents, with
125 the initially appointed trustee to remain in office until a successor is appointed,
126 and shall take office upon being appointed. Each trustee may be
127 reappointed. Vacancies shall be filled in the same manner in which the trustee
128 vacating the office was originally appointed. The trustees shall not receive
129 compensation for their services, but may be reimbursed for their actual and
130 necessary expenses. The board shall elect a chair and other officers necessary for
131 its membership. Trustees may be removed if:

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

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

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

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

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

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

151 (4) To borrow money and incur indebtedness and evidence the same by
152 certificates, notes, or debentures, to issue bonds and use any one or more lawful
153 funding methods the district may obtain for its purposes at such rates of interest
154 as the district may determine. Any bonds, notes, and other obligations issued or
155 delivered by the district may be secured by mortgage, pledge, or deed of trust of

156 any or all of the property and income of the district. Every issue of such bonds,
157 notes, or other obligations shall be payable out of property and revenues of the
158 district and may be further secured by other property of the district, which may
159 be pledged, assigned, mortgaged, or a security interest granted for such payment,
160 without preference or priority of the first bonds issued, subject to any agreement
161 with the holders of any other bonds pledging any specified property or
162 revenues. Such bonds, notes, or other obligations shall be authorized by
163 resolution of the district board, and shall bear such date or dates, and shall
164 mature at such time or times, but not in excess of thirty years, as the resolution
165 shall specify. Such bonds, notes, or other obligations shall be in such
166 denomination, bear interest at such rate or rates, be in such form, either coupon
167 or registered, be issued as current interest bonds, compound interest bonds,
168 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
169 manner, be payable in such place or places, and be subject to redemption as such
170 resolution may provide, notwithstanding section 108.170, RSMo. The bonds,
171 notes, or other obligations may be sold at either public or private sale, at such
172 interest rates, and at such price or prices as the district shall determine;

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

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

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

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

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

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

191 (11) To have and exercise all rights and powers necessary or incidental

192 to or implied from the specific powers granted by this section.

193 9. There is hereby created the "Exhibition Center and Recreational
194 Facility District Sales Tax Trust Fund", which shall consist of all sales tax
195 revenue collected pursuant to this section. The director of revenue shall be
196 custodian of the trust fund, and moneys in the trust fund shall be used solely for
197 the purposes authorized in this section. Moneys in the trust fund shall be
198 considered nonstate funds pursuant to section 15, article IV, Constitution of
199 Missouri. The director of revenue shall invest moneys in the trust fund in the
200 same manner as other funds are invested. Any interest and moneys earned on
201 such investments shall be credited to the trust fund. All sales taxes collected by
202 the director of revenue pursuant to this section on behalf of the district, less one
203 percent for the cost of collection which shall be deposited in the state's general
204 revenue fund after payment of premiums for surety bonds as provided in section
205 32.087, RSMo, shall be deposited in the trust fund. The director of revenue shall
206 keep accurate records of the amount of moneys in the trust fund which was
207 collected in the district imposing a sales tax pursuant to this section, and the
208 records shall be open to the inspection of the officers of each district and the
209 general public. Not later than the tenth day of each month, the director of
210 revenue shall distribute all moneys deposited in the trust fund during the
211 preceding month to the district. The director of revenue may authorize refunds
212 from the amounts in the trust fund and credited to the district for erroneous
213 payments and overpayments made, and may redeem dishonored checks and drafts
214 deposited to the credit of the district.

215 10. The sales tax authorized by this section is in addition to all other
216 sales taxes allowed by law. Except as modified in this section, all provisions of
217 sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant to
218 this section.

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

225 Shall the (name of district) extend the sales
226 tax of one-fourth of one percent for a period of (insert number of years)
227 years to fund the acquisition, construction, maintenance, operation, improvement,

228 and promotion of an exhibition center and recreational facilities?

229 ☐ YES ☐ NO

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

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

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

261 13. In the event that the district is dissolved or terminated by any means,
262 the governing bodies of the counties in the district shall appoint a person to act
263 as trustee for the district so dissolved or terminated. Before beginning the

264 discharge of duties, the trustee shall take and subscribe an oath to faithfully
265 discharge the duties of the office, and shall give bond with sufficient security,
266 approved by the governing bodies of the counties, to the use of the dissolved or
267 terminated district, for the faithful discharge of duties. The trustee shall have
268 and exercise all powers necessary to liquidate the district, and upon satisfaction
269 of all remaining obligations of the district, shall pay over to the county treasurer
270 of each county in the district and take receipt for all remaining moneys in
271 amounts based on the ratio the levy of each county bears to the total levy for the
272 district in the previous three years or since the establishment of the district,
273 whichever time period is shorter. Upon payment to the county treasurers, the
274 trustee shall deliver to the clerk of the governing body of any county in the
275 district all books, papers, records, and deeds belonging to the dissolved district.

**67.3000. It shall be lawful for any county of the third
2 classification with a township form of government and with more than
3 eight thousand nine hundred but fewer than nine thousand inhabitants
4 to enter into a contract with any private corporation or corporations,
5 or with any corporation now or hereafter engaged in pumping and
6 delivering water at wholesale for domestic consumption. It shall also
7 be lawful for any such county to acquire, own, and hold, with any
8 private corporation in this state, water mains or interests in water
9 mains through which to procure an adequate supply of water for its
10 inhabitants.**

**71.275. Notwithstanding any other provision of law to the
2 contrary, if the governing body of any municipality finds it in the
3 public interest that a parcel of land that has not been sold within the
4 previous six months and is contiguous and compact to the existing
5 corporate limits of the municipality and located in an unincorporated
6 area of the county, which is used as a research park, should be located
7 in the municipality, such municipality may annex such parcel, provided
8 that the municipality obtains written consent of all the property
9 owners located within the unincorporated area of such parcel. For
10 purposes of this section, the term "research park" shall mean an area
11 developed by a university to be used by technology-intensive and
12 research-based companies as a business location, and a parcel of land
13 shall be considered "sold" when there is a change in at least fifty-one
14 percent of the property's ownership in a transaction that involves a
15 buyer or buyers and a seller or sellers, but shall not include a partial**

16 **divestment of such real property or any transaction in which**
17 **ownership is vested in whole or in part in a subsidiary, affiliate,**
18 **partner, joint venturer, or other entity to the owner.**

79.450. 1. The board of aldermen shall enact ordinances to prohibit and
2 suppress houses of prostitution and other disorderly houses and practices,
3 including gambling and gambling houses, and all kinds of public indecencies, and
4 may prohibit the selling or giving of intoxicating liquors to any minor or habitual
5 drunkard.

6 2. The board of aldermen shall also enact ordinances to restrain and
7 prohibit riots, noises, assaults and batteries, disturbances of the peace,
8 disturbances of religious and other lawful assemblies, indecent shows, exhibitions
9 or concerts in any street, house or place in the city, disorderly assemblies, and to
10 regulate, restrain and prevent the discharge of firearms, and the keeping and
11 discharge of rockets, powder, fireworks or other dangerous combustible materials
12 in the streets or in limits of the city. **If a board of aldermen of any city of**
13 **the fourth classification with more than two thousand nine hundred but**
14 **fewer than three thousand inhabitants and located in any county of the**
15 **first classification with more than seventy-three thousand seven**
16 **hundred but fewer than seventy-three thousand eight hundred**
17 **inhabitants enacts an ordinance prohibiting the selling of fireworks**
18 **within the city limits, any fireworks retailer located in a permanent**
19 **building within the city limits at the time of enactment shall not be**
20 **subject to such ordinance and may continue to operate if it is otherwise**
21 **properly licensed and remains in a permanent building.**

22 3. The board of aldermen may also regulate and control the construction
23 of buildings, the construction and cleaning of fireplaces, chimneys, stoves and
24 stovepipes, ovens, boilers, kettles, forges or any apparatus used in any building,
25 manufactory or business which may be dangerous in causing or promoting fires,
26 and may provide for the inspection of the same.

27 4. The board of aldermen may also provide by ordinance limits within
28 which no building shall be constructed except of brick or stone or other
29 incombustible materials, with fireproof roofs, and impose a penalty for the
30 violation of such ordinance, and may cause buildings commenced, put up or
31 removed into such limits in violation of such ordinance, to be removed or abated.

32 5. The board of aldermen may also purchase fire engines, hook and ladder
33 outfits, hose and hose carts, buckets and all other apparatus useful in the

34 extinguishing of fires, and organize fire companies and prescribe rules of duty for
35 the government thereof, with such penalties for the violation thereof as they may
36 deem proper, and not exceeding one hundred dollars and to make all necessary
37 expenditures for the purchase of such fire apparatus and the payment of such fire
38 companies.

39 6. The board of aldermen may enact or make all ordinances, rules and
40 regulations necessary to carry out the purposes of this chapter.

41 7. The board of aldermen may enact or make all ordinances, rules and
42 regulations, not inconsistent with the laws of the state, expedient for maintaining
43 the peace, good government and welfare of the city and its trade and commerce.

82.860. 1. The governing body of any home rule city with more
2 **than forty-five thousand five hundred but fewer than forty-five**
3 **thousand nine hundred inhabitants and partially located in any county**
4 **of the first classification with more than one hundred four thousand six**
5 **hundred but fewer than one hundred four thousand seven hundred**
6 **inhabitants may impose, by order or ordinance, a tax on the charges for**
7 **all sleeping rooms paid by the transient guests of hotels or motels**
8 **situated in the city or a portion thereof. The tax shall be not more than**
9 **eight percent per occupied room per night, and shall be imposed solely**
10 **for the purpose of promoting tourism, which shall include but not be**
11 **limited to the construction, maintenance, and operation of tourism,**
12 **cultural, artistic, and other attractions and amenities. The tax**
13 **authorized in this section shall be in addition to the charge for the**
14 **sleeping room and all other taxes imposed by law, and shall be stated**
15 **separately from all other charges and taxes.**

16 **2. No such order or ordinance shall become effective unless the**
17 **governing body of the city submits to the voters of the city at a state**
18 **general, primary, or special election a proposal to authorize the**
19 **governing body of the city to impose a tax under this section. If a**
20 **majority of the votes cast on the question by the qualified voters voting**
21 **thereon are in favor of the question, then the tax shall become effective**
22 **on the first day of the second calendar quarter following the calendar**
23 **quarter in which the election was held. If a majority of the votes cast**
24 **on the question by the qualified voters voting thereon are opposed to**
25 **the question, then the tax shall not become effective unless and until**
26 **the question is resubmitted under this section to the qualified voters**
27 **of the city and such question is approved by a majority of the qualified**

28 voters voting on the question.

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

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

35 (2) The city may enter into an agreement with the director of the
36 department of revenue for the purpose of collecting the tax authorized
37 in this section. In the event the city enters into an agreement with the
38 director of revenue for the collection of the tax, the director of revenue
39 shall perform all functions incident to the administration, collection,
40 enforcement, and operation of such tax, and the director of revenue
41 shall collect the additional tax authorized under this section. The tax
42 authorized under this section shall be collected and reported upon such
43 forms and under such administrative rules and regulations as may be
44 prescribed by the director of revenue, and the director of revenue shall
45 retain not less than one percent nor more than three percent for cost
46 of collection.

47 4. If a tax is imposed under this section, the city may collect a
48 penalty of one percent and interest not to exceed two percent per
49 month on unpaid taxes which shall be considered delinquent thirty
50 days after the last day of each quarter.

51 5. The governing body of any city that has adopted the tax
52 authorized in this section may submit the question of repeal of the tax
53 to the voters on any date available for elections for the city. If a
54 majority of the votes cast on the proposal are in favor of the repeal,
55 that repeal shall become effective on December thirty-first of the
56 calendar year in which such repeal was approved. If a majority of the
57 votes cast on the question by the qualified voters voting thereon are
58 opposed to the repeal, then the tax authorized in this section shall
59 remain effective until the question is resubmitted under this section to
60 the qualified voters of the city, and the repeal is approved by a
61 majority of the qualified voters voting on the question.

62 6. Whenever the governing body of any city that has adopted the
63 tax authorized in this section receives a petition, signed by a number
64 of registered voters of the city equal to at least ten percent of the

65 number of registered voters of the city voting in the last gubernatorial
66 election, calling for an election to repeal the tax imposed under this
67 section, the governing body shall submit to the voters of the city a
68 proposal to repeal the tax. If a majority of the votes cast on the
69 question by the qualified voters voting thereon are in favor of the
70 repeal, that repeal shall become effective on December thirty-first of
71 the calendar year in which such repeal was approved. If a majority of
72 the votes cast on the question by the qualified voters voting thereon
73 are opposed to the repeal, then the tax shall remain effective until the
74 question is resubmitted under this section to the qualified voters of the
75 city and the repeal is approved by a majority of the qualified voters
76 voting on the question.

77 7. As used in this section, "transient guests" means a person or
78 persons who occupy a room or rooms in a hotel or motel for thirty-one
79 days or less during any calendar quarter.

94.271. 1. The governing body of any city of the fourth
2 classification with more than twenty-four thousand eight hundred but
3 fewer than twenty-five thousand inhabitants may impose a tax on the
4 charges for all sleeping rooms paid by the transient guests of hotels or
5 motels situated in the city or a portion thereof, which shall not be more
6 than five percent per occupied room per night, except that such tax
7 shall not become effective unless the governing body of the city submits
8 to the voters of the city at a state general or primary election a
9 proposal to authorize the governing body of the city to impose a tax
10 under this section. The tax authorized in this section shall be in
11 addition to the charge for the sleeping room and all other taxes
12 imposed by law, and the proceeds of such tax shall be used by the city
13 for the promotion of tourism. Such tax shall be stated separately from
14 all other charges and taxes.

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

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

22 ☐ YES ☐ NO

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

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

94.400. 1. All cities in this state [which now have or may hereafter
2 contain a population of not less than ten thousand and less than three hundred
3 thousand inhabitants according to the last preceding federal decennial census,]
4 framing and adopting a charter for its own government under the provisions of
5 section 19, article VI of the constitution of this state, known as "constitutional
6 charter cities", may by city ordinance levy and impose annually for municipal
7 purposes upon all subjects and objects of taxation within their corporate limits
8 a tax which shall not exceed the maximum rate of one dollar on the one hundred
9 dollars assessed valuation, and may by city ordinance levy and impose annually
10 an additional tax at a rate in excess of said one dollar on the one hundred dollars
11 assessed valuation, but not to exceed forty cents on the one hundred dollars
12 assessed valuation for any one or more of the following purposes, to wit: Library,
13 hospital, public health, and museum purposes, except that the rate of tax levy of
14 one dollar on the one hundred dollars assessed valuation for general municipal
15 purposes may, in addition to the aforesaid rate and purposes of increase which
16 may be voted by city ordinance, be further increased for general municipal
17 purposes for a period not to exceed four years at any one time when such rate and
18 purpose of increase are submitted to a vote of the voters within such cities and
19 two-thirds of the voters voting thereon shall vote therefor, but such increase so
20 voted shall be limited to a maximum rate of taxation not to exceed thirty cents
21 on the one hundred dollars assessed valuation.

22 **2. The legislative body of any such cities may submit the question of**

23 increasing the levy when in the opinion of such legislative body the necessity
24 therefor arises and the question shall be submitted by such legislative body when
25 petitioned therefor by voters equaling in number five percent of the voters of such
26 cities voting for a mayor at the last election at which a mayor was elected.

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

28 Shall there be a cent increase in tax levy on one hundred dollars
29 valuation for general municipal purposes for..... years in the city of
30

31 4. If such increase of levy shall be voted, then such increased levy shall
32 be effective for the number of years designated, and no longer, but such cities
33 through their legislative bodies may submit any such proposal for continuing such
34 increase of levy at any time for like periods not to exceed four years each.

35 5. Any city that has a levy for recreation grounds in excess of two mills
36 on August 28, 1994, may continue the levy at that rate without any further
37 action. Any levy for recreation purposes which is two mills or less on August 28,
38 1994, shall be for purposes of computing the amount permitted by law considered
39 to be under section 90.010, RSMo. Any increase in the levy for recreation
40 grounds after August 28, 1994, shall be in accordance with procedures set forth
41 in section 90.010, RSMo.

94.902. 1. The governing body of any city of the third classification with
2 more than twenty-six thousand three hundred but less than twenty-six thousand
3 seven hundred inhabitants, or any city of the fourth classification with more than
4 thirty thousand three hundred but fewer than thirty thousand seven hundred
5 inhabitants, **or any city of the fourth classification with more than**
6 **twenty-four thousand eight hundred but fewer than twenty-five**
7 **thousand inhabitants**, may impose, by order or ordinance, a sales tax on all
8 retail sales made in the city which are subject to taxation under chapter 144,
9 RSMo. The tax authorized in this section may be imposed in an amount of up to
10 one-half of one percent, and shall be imposed solely for the purpose of improving
11 the public safety for such city, including but not limited to expenditures on
12 equipment, city employee salaries and benefits, and facilities for police, fire and
13 emergency medical providers. The tax authorized in this section shall be in
14 addition to all other sales taxes imposed by law, and shall be stated separately
15 from all other charges and taxes. The order or ordinance imposing a sales tax
16 under this section shall not become effective unless the governing body of the city
17 submits to the voters residing within the city, at a county or state general,

18 primary, or special election, a proposal to authorize the governing body of the city
19 to impose a tax under this section.

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

22 Shall the city of (city's name) impose a citywide
23 sales tax at a rate of (insert rate of percent) percent for the purpose of
24 improving the public safety of the city?

25 ☐ YES ☐ NO

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

28 If a majority of the votes cast on the proposal by the qualified voters voting
29 thereon are in favor of the proposal, then the ordinance or order and any
30 amendments to the order or ordinance shall become effective on the first day of
31 the second calendar quarter after the director of revenue receives notice of the
32 adoption of the sales tax. If a majority of the votes cast on the proposal by the
33 qualified voters voting thereon are opposed to the proposal, then the tax shall not
34 become effective unless the proposal is resubmitted under this section to the
35 qualified voters and such proposal is approved by a majority of the qualified
36 voters voting on the proposal. However, in no event shall a proposal under this
37 section be submitted to the voters sooner than twelve months from the date of the
38 last proposal under this section.

39 3. Any sales tax imposed under this section shall be administered,
40 collected, enforced, and operated as required in section 32.087, RSMo. All sales
41 taxes collected by the director of the department of revenue under this section on
42 behalf of any city, less one percent for cost of collection which shall be deposited
43 in the state's general revenue fund after payment of premiums for surety bonds
44 as provided in section 32.087, RSMo, shall be deposited in a special trust fund,
45 which is hereby created in the state treasury, to be known as the "City Public
46 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed
47 to be state funds and shall not be commingled with any funds of the state. The
48 provisions of section 33.080, RSMo, to the contrary notwithstanding, money in
49 this fund shall not be transferred and placed to the credit of the general revenue
50 fund. The director shall keep accurate records of the amount of money in the
51 trust fund and which was collected in each city imposing a sales tax under this
52 section, and the records shall be open to the inspection of officers of the city and
53 the public. Not later than the tenth day of each month the director shall

54 distribute all moneys deposited in the trust fund during the preceding month to
55 the city which levied the tax. Such funds shall be deposited with the city
56 treasurer of each such city, and all expenditures of funds arising from the trust
57 fund shall be by an appropriation act to be enacted by the governing body of each
58 such city. Expenditures may be made from the fund for any functions authorized
59 in the ordinance or order adopted by the governing body submitting the tax to the
60 voters. If the tax is repealed, all funds remaining in the special trust fund shall
61 continue to be used solely for the designated purposes. Any funds in the special
62 trust fund which are not needed for current expenditures shall be invested in the
63 same manner as other funds are invested. Any interest and moneys earned on
64 such investments shall be credited to the fund.

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

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

82 Shall (insert the name of the city) repeal the
83 sales tax imposed at a rate of (insert rate of percent) percent for the
84 purpose of improving the public safety of the city?

85 ☐ YES ☐ NO

86 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
87 shall become effective on December thirty-first of the calendar year in which such
88 repeal was approved. If a majority of the votes cast on the question by the
89 qualified voters voting thereon are opposed to the repeal, then the sales tax

90 authorized in this section shall remain effective until the question is resubmitted
91 under this section to the qualified voters, and the repeal is approved by a
92 majority of the qualified voters voting on the question.

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

105 7. Except as modified in this section, all provisions of sections 32.085 and
106 32.087, RSMo, shall apply to the tax imposed under this section.

**94.1011. 1. The governing body of any city of the third
2 classification with more than three thousand five hundred but fewer
3 than three thousand six hundred inhabitants may impose, by order or
4 ordinance, a tax on the charges for all sleeping rooms paid by the
5 transient guests of hotels or motels situated in the city or a portion
6 thereof. The tax shall be not more than three percent per occupied
7 room per night, and shall be imposed solely for the purpose of funding
8 the construction, maintenance, and repair of a multipurpose conference
9 and convention center. The tax authorized in this section shall be in
10 addition to the charge for the sleeping room and all other taxes
11 imposed by law, and shall be stated separately from all other charges
12 and taxes.**

13 **2. No such order or ordinance shall become effective unless the
14 governing body of the city submits to the voters of the city at a state
15 general, primary, or special election a proposal to authorize the
16 governing body of the city to impose a tax under this section. If a
17 majority of the votes cast on the question by the qualified voters voting
18 thereon are in favor of the question, then the tax shall become effective
19 on the first day of the second calendar quarter following the calendar**

20 quarter in which the election was held. If a majority of the votes cast
21 on the question by the qualified voters voting thereon are opposed to
22 the question, then the tax shall not become effective unless and until
23 the question is resubmitted under this section to the qualified voters
24 of the city and such question is approved by a majority of the qualified
25 voters voting on the question.

26 3. All revenue generated by the tax shall be collected by the city
27 collector of revenue, shall be deposited in a special trust fund, and
28 shall be used solely for the designated purposes. If the tax is repealed,
29 all funds remaining in the special trust fund shall continue to be used
30 solely for the designated purposes. Any funds in the special trust fund
31 that are not needed for current expenditures may be invested by the
32 governing body in accordance with applicable laws relating to the
33 investment of other city funds. Any interest and moneys earned on
34 such investments shall be credited to the fund.

35 4. The governing body of any city that has adopted the tax
36 authorized in this section may submit the question of repeal of the tax
37 to the voters on any date available for elections for the city. If a
38 majority of the votes cast on the proposal are in favor of the repeal,
39 that repeal shall become effective on December thirty-first of the
40 calendar year in which such repeal was approved. If a majority of the
41 votes cast on the question by the qualified voters voting thereon are
42 opposed to the repeal, then the tax authorized in this section shall
43 remain effective until the question is resubmitted under this section to
44 the qualified voters of the city, and the repeal is approved by a
45 majority of the qualified voters voting on the question.

46 5. Whenever the governing body of any city that has adopted the
47 tax authorized in this section receives a petition, signed by a number
48 of registered voters of the city equal to at least two percent of the
49 number of registered voters of the city voting in the last gubernatorial
50 election, calling for an election to repeal the tax imposed under this
51 section, the governing body shall submit to the voters of the city a
52 proposal to repeal the tax. If a majority of the votes cast on the
53 question by the qualified voters voting thereon are in favor of the
54 repeal, that repeal shall become effective on December thirty-first of
55 the calendar year in which such repeal was approved. If a majority of
56 the votes cast on the question by the qualified voters voting thereon

57 are opposed to the repeal, then the tax shall remain effective until the
58 question is resubmitted under this section to the qualified voters of the
59 city and the repeal is approved by a majority of the qualified voters
60 voting on the question.

61 6. As used in this section, "transient guests" means a person or
62 persons who occupy a room or rooms in a hotel or motel for thirty-one
63 days or less during any calendar quarter.

137.1040. 1. In addition to other levies authorized by law, the
2 county commission in counties not adopting an alternative form of
3 government and the proper administrative body in counties adopting
4 an alternative form of government, or the governing body of any city,
5 town, or village, in their discretion may levy an additional tax, not to
6 exceed one quarter of one cent on each one hundred dollars assessed
7 valuation, on all taxable real property located within such city, town,
8 village, or county, all of such tax to be collected and allocated to the
9 city, town, village, or county treasury, where it shall be known and
10 designated as the "Cemetery Maintenance Trust Fund" to be used for
11 the upkeep and maintenance of cemeteries located within such city,
12 town, village, or county.

13 2. To the extent necessary to comply with article X, section 22(a)
14 of the Missouri constitution, for any city, town, village, or county with
15 a tax levy at or above the limitations provided under article X, section
16 11(b), no ordinance adopted under this section shall become effective
17 unless the county commission or proper administrative body of the
18 county, or governing body of the city, town, or village submits to the
19 voters of the city, town, village, or county at a state general, primary,
20 or special election a proposal to authorize the imposition of a tax under
21 this section. The tax authorized under this section shall be levied and
22 collected in the same manner as other real property taxes are levied
23 and collected within the city, town, village, or county. Such tax shall
24 be in addition to all other taxes imposed on real property, and shall be
25 stated separately from all other charges and taxes. Such tax shall not
26 become effective unless the county commission or proper
27 administrative body of the county or governing body of the city, town,
28 or village, by order or ordinance, submits to the voters of the county a
29 proposal to authorize the city, town, village, or county to impose a tax
30 under this section on any day available for such city, town, village, or

31 county to hold elections or at a special election called for that purpose.

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

34 "Shall (insert the name of the city, town,
35 village, or county) impose a tax on all real property situated in
36 (name of the city, town, village, or county) at a
37 rate of one quarter of one cent per one hundred dollars assessed
38 valuation percent for the sole purpose of providing funds for the
39 maintenance, upkeep, and preservation of city, town, village, or county
40 cemeteries?"

41 ☐ YES ☐ NO

42 If a majority of the votes cast on the question by the qualified voters
43 voting thereon are in favor of the question, then the tax shall become
44 effective on the first day of the second calendar quarter immediately
45 following notification to the city, town, village, or county collector. If
46 a majority of the votes cast on the question by the qualified voters
47 voting thereon are opposed to the question, then the tax shall not
48 become effective unless and until the question is resubmitted under
49 this section to the qualified voters and such question is approved by a
50 majority of the qualified voters voting on the question.

51 4. The tax imposed under this section shall be known as the
52 "Cemetery Maintenance Tax". Each city, town, village, or county
53 imposing a tax under this section shall establish separate trust funds
54 to be known as the "Cemetery Maintenance Trust Fund". The city, town,
55 village, or county treasurer shall deposit the revenue derived from the
56 tax imposed under this section for cemetery purposes in the city, town,
57 village, or county cemetery maintenance trust fund. The proceeds of
58 such tax shall be appropriated by the county commission or
59 appropriate administrative body, or the governing body of the city,
60 town, or village exclusively for the maintenance, upkeep, and
61 preservation of cemeteries located within the county.

62 5. All applicable provisions in this chapter relating to property
63 tax shall apply to the collection of any tax imposed under this section.

139.031. 1. Any taxpayer may protest all or any part of any current taxes
2 assessed against the taxpayer, except taxes collected by the director of revenue
3 of Missouri. Any such taxpayer desiring to pay any current taxes under protest

4 **or while paying taxes based upon a disputed assessment** shall, at the time
5 of paying such taxes, **make full payment of the current tax bill prior to the**
6 **delinquency date and** file with the collector a written statement setting forth
7 the grounds on which the protest **or dispute** is based. The statement shall
8 include the true value in money claimed by the taxpayer if disputed. **An appeal**
9 **before the state tax commission shall not be dismissed solely on the**
10 **grounds that a taxpayer failed to file a written statement when paying**
11 **taxes based upon a disputed assessment.**

12 [2. For all tax years beginning on or after January 1, 2009, any taxpayer
13 desiring to protest any current taxes shall make full payment of the current tax
14 bill and file with the collector a written statement setting forth the grounds on
15 which the protest is based.

16 3.] 2. Upon receiving payment of current taxes under protest pursuant
17 to subsection 1 of this section or upon receiving from the state tax commission or
18 the circuit court notice of an appeal from the state tax commission or the circuit
19 court pursuant to section 138.430, RSMo, the collector shall disburse to the
20 proper official all portions of taxes not protested or not disputed by the taxpayer
21 and shall impound in a separate fund all portions of such taxes which are
22 protested or in dispute. Every taxpayer protesting the payment of current taxes
23 under subsection 1 [or 2] of this section shall, within ninety days after filing his
24 protest, commence an action against the collector by filing a petition for the
25 recovery of the amount protested in the circuit court of the county in which the
26 collector maintains his office. If any taxpayer so protesting his taxes under
27 subsection 1 [or 2] of this section shall fail to commence an action in the circuit
28 court for the recovery of the taxes protested within the time prescribed in this
29 subsection, such protest shall become null and void and of no effect, and the
30 collector shall then disburse to the proper official the taxes impounded, and any
31 interest earned thereon, as provided above in this subsection.

32 [4.] 3. No action against the collector shall be commenced by any
33 taxpayer who has, effective for the current tax year, filed with the state tax
34 commission or the circuit court a timely and proper appeal of the assessment of
35 the taxpayer's property. The portion of taxes in dispute from an appeal of an
36 assessment shall be impounded in a separate fund and the commission in its
37 decision and order issued pursuant to chapter 138, RSMo, or the circuit court in
38 its judgment may order all or any part of such taxes refunded to the taxpayer, or
39 may authorize the collector to release and disburse all or any part of such taxes.

40 [5.] 4. Trial of the action, for recovery of taxes protested under subsection
41 1 [or 2] of this section in the circuit court shall be in the manner prescribed for
42 nonjury civil proceedings, and, after determination of the issues, the court shall
43 make such orders as may be just and equitable to refund to the taxpayer all or
44 any part of the current taxes paid under protest, together with any interest
45 earned thereon, or to authorize the collector to release and disburse all or any
46 part of the impounded taxes, and any interest earned thereon, to the appropriate
47 officials of the taxing authorities. Either party to the proceedings may appeal the
48 determination of the circuit court.

49 [6.] 5. All the county collectors of taxes, and the collector of taxes in any
50 city not within a county, shall, upon written application of a taxpayer, refund or
51 credit against the taxpayer's tax liability in the following taxable year and
52 subsequent consecutive taxable years until the taxpayer has received credit in full
53 for any real or personal property tax mistakenly or erroneously levied against the
54 taxpayer and collected in whole or in part by the collector. Such application shall
55 be filed within three years after the tax is mistakenly or erroneously paid. The
56 governing body, or other appropriate body or official of the county or city not
57 within a county, shall make available to the collector funds necessary to make
58 refunds under this subsection by issuing warrants upon the fund to which the
59 mistaken or erroneous payment has been credited, or otherwise.

60 [7.] 6. No taxpayer shall receive any interest on any money paid in by the
61 taxpayer erroneously.

62 [8.] 7. All protested taxes impounded under protest under subsection 1
63 [or 2] of this section and all disputed taxes impounded under notice as required
64 by section 138.430, RSMo, shall be invested by the collector in the same manner
65 as assets specified in section 30.260, RSMo, for investment of state moneys. A
66 taxpayer who is entitled to a refund of protested or disputed taxes shall also
67 receive the interest earned on the investment thereof. If the collector is ordered
68 to release and disburse all or part of the taxes paid under protest or dispute to
69 the proper official, such taxes shall be disbursed along with the proportional
70 amount of interest earned on the investment of the taxes due the particular
71 taxing authority.

72 [9.] 8. On or before March first next following the delinquent date of
73 taxes paid under protest or disputed, the county collector shall notify any taxing
74 authority of the taxes paid under protest and disputed taxes which would be
75 received by such taxing authority if the funds were not the subject of a protest or

76 dispute. Any taxing authority may apply to the circuit court of the county or city
77 not within a county in which a collector has impounded protested or disputed
78 taxes under this section and, upon a satisfactory showing that such taxing
79 authority would receive such impounded tax funds if they were not the subject of
80 a protest or dispute and that such taxing authority has the financial ability and
81 legal capacity to repay such impounded tax funds in the event a decision ordering
82 a refund to the taxpayer is subsequently made, the circuit court shall order,
83 pendente lite, the disbursement of all or any part of such impounded tax funds to
84 such taxing authority. The circuit court issuing an order under this subsection
85 shall retain jurisdiction of such matter for further proceedings, if any, to compel
86 restitution of such tax funds to the taxpayer. In the event that any protested or
87 disputed tax funds refunded to a taxpayer were disbursed to a taxing authority
88 under this subsection instead of being held and invested by the collector under
89 subsection [8] 7 of this section, such taxing authority shall pay the taxpayer
90 entitled to the refund of such protested or disputed taxes the same amount of
91 interest, as determined by the circuit court having jurisdiction in the matter, such
92 protested or disputed taxes would have earned if they had been held and invested
93 by the collector.

94 [10.] 9. No appeal filed from the circuit court's or state tax commission's
95 determination pertaining to the amount of refund shall stay any order of refund,
96 but the decision filed by any court of last review modifying that determination
97 shall be binding on the parties, and the decision rendered shall be complied with
98 by the party affected by any modification within ninety days of the date of such
99 decision. No taxpayer shall receive any interest on any additional award of
100 refund, and the collector shall not receive any interest on any ordered return of
101 refund in whole or in part.

139.140. **Except as provided in section 52.361, RSMo**, the personal
2 delinquent lists allowed to any collector shall be delivered to the collector and
3 when [his] **the collector's** term of office expires then to [his] **the** successor, who
4 shall be charged with the full amount thereof, and shall account therefor as for
5 other moneys collected by [him] **the collector**. When [he] **the collector** makes
6 [his] **the** next annual settlement [he] **the collector** shall return the lists to the
7 clerk of the county commission, and in the city of St. Louis the lists and the
8 uncollected tax bills to the comptroller of the city, and shall be entitled to credit
9 for the amount [he] **the collector** has been unable to collect. The lists and bills
10 shall be delivered to [his] **the collector's** successor, and so on until the whole

11 are collected.

139.150. And in making collections on the said personal delinquent lists,
2 the said collectors, **except collectors in counties of the first or second**
3 **classifications**, shall give duplicate receipts therefor, one to be delivered to the
4 person paying the same, and the other to be filed with the clerk of the county
5 commission, who shall charge the collector therewith.

139.210. 1. Every county collector and [ex officio county collector]
2 **collector-treasurer, other than the county collector of revenue of each**
3 **county of the first or second classifications and** except in the city of St.
4 Louis, shall, on or before the fifth day of each month, file with the county clerk
5 a detailed statement, verified by affidavit of all state, county, school, road and
6 municipal taxes, and of all licenses by [him] **the collector** collected during the
7 preceding month, and shall, except for tax payments made pursuant to section
8 139.053, on or before the fifteenth day of the month, pay the same, less [his] **the**
9 **collector's** commissions, into the county treasuries and to the director of
10 revenue.

11 2. **The county collector of revenue of each county of the first or**
12 **second classifications shall, before the fifteenth day of each month, file**
13 **with the county clerk and auditor a detailed statement, verified by**
14 **affidavit, of all state, county, school, road, and municipal taxes and of**
15 **all licenses collected by the collector during the preceding month, and**
16 **shall, except for tax payments made under section 139.053, on or before**
17 **the fifteenth day of the month, pay such taxes and licenses, less**
18 **commissions, into the treasuries of the appropriate taxing entities and**
19 **to the director of revenue.**

20 3. It shall be the duty of the county clerk, and [he] **the clerk** is hereby
21 required, to forward immediately a certified copy of such detailed statement to
22 the director of revenue, who shall keep an account of the state taxes with the
23 collector.

139.220. Every collector of the revenue having made settlement, according
2 to law, of county revenue [by him] collected or received **by the collector**, shall
3 pay the amount found due into the county treasury, and the treasurer shall give
4 [him] **the collector** duplicate receipts therefor, one of which shall be filed in the
5 office of the clerk of the county commission, who shall grant [him] **the collector**
6 full quietus under the seal of the commission.

140.050. 1. **Except as provided in section 52.361, RSMo**, the county

2 clerk shall file the delinquent lists in [his] **the county clerk's** office and within
3 ten days thereafter make, under the seal of the commission, the lists into a back
4 tax book as provided in section 140.060.

5 2. **Except as provided in section 52.361, RSMo**, when completed, the
6 clerk shall deliver the book to the collector taking duplicate receipts therefor, one
7 of which [he] **the clerk** shall file in [his] **the clerk's** office and the other [he]
8 **the clerk** shall file with the director of revenue. The clerk shall charge the
9 collector with the aggregate amount of taxes, interest, and clerk's fees contained
10 in the back tax book.

11 3. The collector shall collect such back taxes and may levy upon, seize and
12 distrain tangible personal property and may sell such property for taxes.

13 4. In the city of St. Louis, the city comptroller or other proper officer shall
14 return the back tax book together with the uncollected tax bills within thirty days
15 to the city collector.

16 5. If any county commission or clerk **in counties not having a county**
17 **auditor** fails to comply with section 140.040, and this section, to the extent that
18 the collection of taxes cannot be enforced by law, the county commission or clerk,
19 or their successors in office, shall correct such omissions at once and return the
20 back tax book to the collector who shall collect such taxes.

140.070. All back taxes, of whatever kind, whether state, county or school,
2 or of any city or incorporated town, which return delinquent tax lists to the
3 county collector to collect, appearing due upon delinquent real estates shall be
4 extended in the back tax book made under this chapter **or chapter 52, RSMo**.
5 In case the collector of any city or town has omitted or neglected to return to the
6 county collector a list of delinquent lands and lots, as required by section 140.670,
7 the present authorities of the city or town may cause the delinquent list to be
8 certified, as by that section contemplated, and the delinquent taxes shall be by
9 the county clerk put upon the back tax book and collected by the collector under
10 authority of this chapter.

140.080. **Except as provided in section 52.361, RSMo**, the county
2 clerk and the county collector shall compare the back tax book with the corrected
3 delinquent land list made pursuant to sections 140.030 and 140.040 respectively,
4 and the clerk shall certify on the delinquent land list on file in [his] **the clerk's**
5 office that the list has been properly entered in the back tax book and shall
6 attach a certificate at the end of the back tax book that it contains a true copy of
7 the delinquent land list on file in [his] **the collector's** office.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which
2 taxes or neighborhood improvement district special assessments are delinquent
3 and unpaid are subject to sale to discharge the lien for the delinquent and unpaid
4 taxes or unpaid special assessments as provided for in this chapter on the fourth
5 Monday in August of each year.

6 2. No real property, lots, mineral rights, or royalty interests shall be sold
7 for state, county or city taxes or special assessments without judicial proceedings,
8 unless the notice of sale contains the names of all record owners thereof, or the
9 names of all owners appearing on the land tax book and all other information
10 required by law. Delinquent taxes or unpaid special assessments, penalty,
11 interest and costs due thereon may be paid to the county collector at any time
12 before the property is sold therefor. **The collector shall send notices to the**
13 **publicly recorded owner of record before any delinquent and unpaid**
14 **taxes or unpaid special assessments as specified in this section subject**
15 **to sale are published. The first notice shall be by first class mail, and**
16 **the second notice shall be by certified mail. If the certified mail is**
17 **returned to the collector unsigned, then notice shall be sent before the**
18 **sale by first class mail to both the owner of record and the occupant of**
19 **the real property at least fifteen days before the fourth Monday in**
20 **August. The postage for the mailing of the notices shall be paid by the**
21 **county commission. The failure of the taxpayer or the publicly**
22 **recorded owner to receive the notice provided for in this section shall**
23 **not relieve the taxpayer or publicly recorded owner of any tax liability**
24 **imposed by law.**

25 3. The entry in the back tax book by the county clerk of the delinquent
26 lands, lots, mineral rights, and royalty interests constitutes a levy upon the
27 delinquent lands, lots, mineral rights, and royalty interests for the purpose of
28 enforcing the lien of delinquent and unpaid taxes or unpaid special assessments
29 as provided in section 67.469, RSMo, together with penalty, interest and costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent
2 taxes pursuant to this chapter or unpaid special assessments as provided in
3 section 67.469, RSMo, relating to the collection of delinquent and back taxes and
4 unpaid special assessments and providing for foreclosure sale and redemption of
5 land and lots therefor, shall be valid unless initial proceedings therefor shall be
6 commenced within three years after delinquency of such taxes and unpaid special
7 assessments, and any sale held pursuant to initial proceedings commenced within

8 such period of three years shall be deemed to have been in compliance with the
9 provisions of said law insofar as the time at which such sales are to be had is
10 specified therein; provided further, that in suits or actions to collect delinquent
11 drainage and/or levee assessments on real estate such suits or actions shall be
12 commenced within three years after delinquency, otherwise no suit or action
13 therefor shall be commenced, had or maintained, except that the three-year
14 limitation described in this subsection shall not be applicable if any written
15 instrument conveys any real estate having a tax-exempt status, if such
16 instrument causes such real estate to again become taxable real property and if
17 such instrument has not been recorded in the office of the recorder in the county
18 in which the real estate has been situated. Such three-year limitation shall only
19 be applicable once the recording of the title has occurred.

20 2. [In order to enable county and city collectors to be able to collect
21 delinquent and back taxes and unpaid special assessments,] The county auditor
22 in all counties having a county auditor shall annually audit [and list all
23 delinquent and back taxes and unpaid special assessments] **collections,**
24 **deposits, and supporting reports of the collector** and provide a copy of such
25 audit [and list] to the county collector and to the governing body of the county.
26 A copy of the audit [and list] may be provided to [city collectors] **all applicable**
27 **taxing entities** within the county at the discretion of the county collector.

140.190. 1. On the day mentioned in the notice, the county collector shall
2 commence the sale of such lands, and shall continue the same from day to day
3 until each parcel assessed or belonging to each person assessed shall be sold as
4 will pay the taxes, interest and charges thereon, or chargeable to such person in
5 said county.

6 2. The person offering at said sale to pay the required sum for a tract
7 shall be considered the purchaser of such land; provided, no sale shall be made
8 to any person who is currently delinquent on any tax payments on any property,
9 other than a delinquency on the property being offered for sale, and who does not
10 sign an affidavit stating such at the time of sale. Failure to sign such affidavit
11 as well as signing a false affidavit may invalidate such sale. No bid shall be
12 received from any person not a resident of the state of Missouri [until such
13 person] **or a foreign corporation or entity all deemed nonresidents. A**
14 **nonresident** shall file with said collector an agreement in writing consenting to
15 the jurisdiction of the circuit court of the county in which such sale shall be
16 made, and also filing with such collector an appointment of some citizen of said

17 county as agent [of said purchaser], and consenting that service of process on
18 such agent shall give such court jurisdiction to try and determine any suit
19 growing out of or connected with such sale for taxes. **After the delinquent**
20 **auction sale, any certificate of purchase shall be issued to the**
21 **agent. After meeting the requirements of section 140.405, the property**
22 **shall be conveyed to the agent on behalf of the nonresident, and the**
23 **agent shall thereafter convey the property to the nonresident.**

24 3. All such written consents to jurisdiction and selective appointments
25 shall be preserved by the county collector and shall be binding upon any person
26 or corporation claiming under the person consenting to jurisdiction and making
27 the appointment herein referred to; provided further, that in the event of the
28 death, disability or refusal to act of the person appointed as agent of said
29 nonresident purchaser the county clerk shall become the appointee as agent of
30 said nonresident purchaser.

140.230. 1. When real estate has been sold for taxes or other debt by the
2 sheriff or collector of any county within the state of Missouri, and the same sells
3 for a greater amount than the debt or taxes and all costs in the case it shall be
4 the duty of the sheriff or collector of the county, when such sale has been or may
5 hereafter be made, to make a written statement describing each parcel or tract
6 of land sold by him for a greater amount than the debt or taxes and all costs in
7 the case together with the amount of surplus money in each case. The statement
8 shall be subscribed and sworn to by the sheriff or collector making it before some
9 officer competent to administer oaths within this state, and then presented to the
10 county commission of the county where the sale has been or may be made; and
11 on the approval of the statement by the commission, the sheriff or collector
12 making the same shall pay the surplus money into the county treasury, take the
13 receipt in duplicate of the treasurer for the overplus of money and retain one of
14 the duplicate receipts himself and file the other with the county commission, and
15 thereupon the commission shall charge the treasurer with the amount.

16 2. The treasurer shall place such moneys **in the county treasury to be**
17 **held for the use and benefit of the person entitled to such moneys or to**
18 the credit of the school fund of the county, to be held in trust for the term of three
19 years for the **publicly recorded** owner or owners **of the property sold at the**
20 **delinquent land tax auction** or their legal representatives. At the end of three
21 years, if such fund shall not be called for, then it shall become a permanent
22 school fund of the county.

23 3. County commissions shall compel owners or agents to make satisfactory
24 proof of their claims before receiving their money; provided, that no county shall
25 pay interest to the claimant of any such fund.

 140.250. 1. Whenever any lands have been or shall hereafter be offered
2 for sale for delinquent taxes, interest, penalty and costs by the collector of the
3 proper county for any two successive years and no person shall have bid therefor
4 a sum equal to the delinquent taxes thereon, interest, penalty and costs provided
5 by law, then such county collector shall at the next regular tax sale of lands for
6 delinquent taxes sell same to the highest bidder, **except the highest bid shall**
7 **not be less than the sum equal to the delinquent taxes, interest,**
8 **penalties, and costs,** and there shall be a ninety-day period of redemption from
9 such sales as specified in section 140.405.

10 2. **[No]** A certificate of purchase shall issue as to such sales, **[but] and**
11 the purchaser at such sales shall be entitled to the issuance and delivery of a
12 collector's deed upon completion of title search action as specified in section
13 140.405.

14 3. If any lands or lots are not sold at such third offering, then the
15 collector, in his discretion, need not again advertise or offer such lands or lots for
16 sale more often than once every five years after the third offering of such lands
17 or lots, and such offering shall toll the operation of any applicable statute of
18 limitations.

19 4. A purchaser at any sale subsequent to the third offering of any land or
20 lots, **whether by the collector or a trustee as provided in section 140.260,**
21 shall be entitled to the immediate issuance and delivery of a collector's deed and
22 there shall be no period of redemption from such sales **after the third offering;**
23 provided, however, before any purchaser at a sale to which this section is
24 applicable shall be entitled to a collector's deed it shall be the duty of the
25 collector to demand, and the purchaser to pay, in addition to his bid, all taxes due
26 and unpaid on such lands or lots that become due and payable on such lands or
27 lots subsequent to the date of the taxes included in such advertisement and
28 sale. **The collector's deed or trustee's deed shall have priority over all**
29 **other liens or encumbrances on the property sold except for real**
30 **property taxes or federal liens.**

31 5. In the event the real purchaser at any sale to which this section is
32 applicable shall be the owner of the lands or lots purchased, or shall be obligated
33 to pay the taxes for the nonpayment of which such lands or lots were sold, then

34 no collector's deed shall issue to such purchaser, or to anyone acting for or on
35 behalf of such purchaser, without payment to the collector of such additional
36 amount as will discharge in full all delinquent taxes, penalty, interest and costs.

140.260. 1. It shall be lawful for the county commission of any county,
2 and the comptroller, mayor and president of the board of assessors of the city of
3 St. Louis, to designate and appoint a suitable person or persons with
4 discretionary authority to bid at all sales to which section 140.250 is applicable,
5 and to purchase at such sales all lands or lots necessary to protect all taxes due
6 and owing and prevent their loss to the taxing authorities involved from
7 inadequate bids.

8 2. Such person or persons so designated are hereby declared as to such
9 purchases and as titleholders pursuant to collector's deeds issued on such
10 purchases, to be trustees for the benefit of all funds entitled to participate in the
11 taxes against all such lands or lots so sold.

12 3. Such person or persons so designated shall not be required to pay the
13 amount bid on any such purchase but the collector's deed issuing on such
14 purchase shall recite the delinquent taxes for which said lands or lots were sold,
15 the amount due each respective taxing authority involved, and that the grantee
16 in such deed or deeds holds title as trustee for the use and benefit of the fund or
17 funds entitled to the payment of the taxes for which said lands or lots were sold.

18 4. The costs of all collectors' deeds, the recording of same and the
19 advertisement of such lands or lots shall be paid out of the county treasury in the
20 respective counties and such fund as may be designated therefor by the
21 authorities of the city of St. Louis.

22 5. All lands or lots so purchased shall be sold and deeds ordered executed
23 and delivered by such trustees upon order of the county commission of the
24 respective counties and the comptroller, mayor and president of the board of
25 assessors of the city of St. Louis, and the proceeds of such sales shall be applied,
26 first, to the payment of the costs incurred and advanced, and the balance shall
27 be distributed pro rata to the funds entitled to receive the taxes on the lands or
28 lots so disposed of, **and then any excess proceeds shall be distributed to**
29 **the county treasurer to be held for the use and benefit of the person or**
30 **persons entitled to such proceeds or to the credit of the school fund of**
31 **the county, to be held in trust for three years for the publicly recorded**
32 **owner or owners of the property sold at the delinquent land tax auction**
33 **or their legal representatives. At the end of three years, if such**

34 **proceeds shall not be called for, then the proceeds shall become**
35 **permanent in the school fund of the county.**

36 6. Upon appointment of any such person or persons to act as trustee as
37 herein designated a certified copy of the order making such appointment shall be
38 delivered to the collector, and if such authority be revoked a certified copy of the
39 revoking order shall also be delivered to the collector.

40 7. Compensation to trustees as herein designated shall be payable solely
41 from proceeds derived from the sale of lands purchased by them as such trustees
42 and shall be fixed by the authorities herein designated, but not in excess of ten
43 percent of the price for which any such lands and lots are sold by the trustees;
44 provided further, that if at any such sale any person bid a sufficient amount to
45 pay in full all delinquent taxes, penalties, interest and costs, then the trustees
46 herein designated shall be without authority to further bid on any such land or
47 lots. **If a third party is a successful bidder and there are excess**
48 **proceeds, such proceeds shall be distributed as provided in subsection**
49 **5 of this section.**

50 8. If the county commission of any county does not designate and appoint
51 a suitable person or persons as trustee or trustees, so appointed, or the trustee
52 or trustees do not accept property after the third offering where no sale occurred
53 then it shall be at the discretion of the collector to sell such land subsequent to
54 the third offering of such land and lots at any time and for any amount.

140.290. 1. After payment shall have been made the county collector shall
2 give the purchaser a certificate in writing, to be designated as a certificate of
3 purchase, which shall carry a numerical number and which shall describe the
4 land so purchased, each tract or lot separately stated, the total amount of the tax,
5 with penalty, interest and costs, and the year or years of delinquency for which
6 said lands or lots were sold, separately stated, and the aggregate of all such
7 taxes, penalty, interest and costs, and the sum bid on each tract.

8 2. If the purchaser bid for any tract or lot of land a sum in excess of the
9 delinquent tax, penalty, interest and costs for which said tract or lot of land was
10 sold, such excess sum shall also be noted in the certificate of purchase, in a
11 separate column to be provided therefor. Such certificate of purchase shall also
12 recite the name and address of the owner or reputed owner if known, and if
13 unknown then the party or parties to whom each tract or lot of land was assessed,
14 together with the address of such party, if known, and shall also have
15 incorporated therein the name and address of the purchaser. Such certificate of

16 purchase shall also contain the true date of the sale and the time when the
17 purchaser will be entitled to a deed for said land, if not redeemed as in this
18 chapter provided, and the rate of interest that such certificate of purchase shall
19 bear, which rate of interest shall not exceed the sum of ten percent per
20 annum. Such certificate shall be authenticated by the county collector, who shall
21 record the same in a permanent record book in his office before delivery to the
22 purchaser.

23 3. Such certificate shall be assignable, but no assignment thereof shall be
24 valid unless endorsed on such certificate and acknowledged before some officer
25 authorized to take acknowledgment of deeds and an entry of such assignment
26 entered in the record of said certificate of purchase in the office of the county
27 collector.

28 4. For each certificate of purchase issued, including the recording of the
29 same, the county collector shall be entitled to receive and retain a fee of fifty
30 cents, to be paid by the purchaser and treated as a part of the cost of the sale,
31 and so noted on the certificate. For noting any assignment of any certificate the
32 county collector shall be entitled to a fee of twenty-five cents, to be paid by the
33 person requesting such recital of assignment, and which shall not be treated as
34 a part of the cost of the sale. **For each certificate of purchase issued, as a**
35 **part of the cost of the sale, the purchaser shall pay to the collector the**
36 **fee necessary to record such certificate of purchase in the office of the**
37 **county recorder. The collector shall record the certificate of purchase**
38 **before delivering such certificate of purchase to the purchaser.**

39 5. No collector shall be authorized to issue a certificate of purchase to any
40 nonresident of the state of Missouri or to enter a recital of any assignment of such
41 certificate upon his record to a nonresident of the state, until such purchaser or
42 assignee of such purchaser, as the case may be, shall have complied with the
43 provisions of section 140.190 pertaining to nonresident purchasers.

44 **6. This section shall not apply to any post-third year tax sale.**

140.310. 1. The purchaser of any tract or lot of land at sale for delinquent
2 taxes, homesteads excepted, shall at any time after one year from the date of sale
3 be entitled to the immediate possession of the premises so purchased during the
4 redemption period provided for in this law, unless sooner redeemed; provided,
5 however, any owner or occupant of any tract or lot of land purchased may retain
6 possession of said premises by making a written assignment of, or agreement to
7 pay, rent certain or estimated to accrue during such redemption period or so

8 much thereof as shall be sufficient to discharge the bid of the purchaser with
9 interest thereon as provided in the certificate of purchase.

10 2. The purchaser, his heirs or assigns, may enforce his rights under said
11 written assignment or agreement in any manner now authorized or hereafter
12 authorized by law for the collection of delinquent and unpaid rent; provided
13 further, nothing herein contained shall operate to the prejudice of any owner not
14 in default and whose interest in the tract or lot of land is not encumbered by the
15 certificate of purchase, nor shall it prejudice the rights of any occupant of any
16 tract or lot of land not liable to pay taxes thereon nor such occupant's interest in
17 any planted, growing or unharvested crop thereon.

18 3. Any additions or improvements made to any tract or lot of land by any
19 occupant thereof, as tenant or otherwise, and made prior to such tax sale, which
20 such occupant would be permitted to detach and remove from the land under his
21 contract of occupancy shall also, to the same extent, be removable against the
22 purchaser, his heirs or assigns.

23 4. Any rent collected by the purchaser, his heirs or assigns, shall operate
24 as a payment upon the amount due the holder of such certificate of purchase, and
25 such amount or amounts, together with the date paid and by whom shall be
26 endorsed as a credit upon said certificate, and which said sums shall be taken
27 into consideration in the redemption of such land, as provided for in this chapter.

28 5. Any purchaser, heirs or assigns, in possession within the period of
29 redemption against whom rights of redemption are exercised shall be protected
30 in the value of any planted, growing and/or unharvested crop on the lands
31 redeemed in the same manner as such purchaser, heirs or assigns would be
32 protected in valuable and lasting improvements made upon said lands after the
33 period of redemption and referred to in section 140.360.

34 **6. The one-year redemption period shall not apply to third year**
35 **tax sales, but the ninety-day redemption period as provided in section**
36 **140.405 shall apply to such sales. There shall be no redemption period**
37 **for a post-third year tax sale, or any offering thereafter.**

140.340. 1. The owner or occupant of any land or lot sold for taxes, or any
2 other persons having an interest therein, may redeem the same at any time
3 during the one year next ensuing, in the following manner: by paying to the
4 county collector, for the use of the purchaser, his heirs or assigns, the full sum
5 of the purchase money named in his certificate of purchase and all the cost of the
6 sale, **including the cost to record the certificate of purchase as required**

7 in section 140.290, the fee necessary to record the release of such
8 certificate of purchase, and the cost of the title search and certified
9 mailings of notification required in sections 140.150 to 140.405, together
10 with interest at the rate specified in such certificate, not to exceed ten percent
11 annually, except on a sum paid by a purchaser in excess of the delinquent taxes
12 due plus costs of the sale, no interest shall be owing on the excess amount, with
13 all subsequent taxes which have been paid thereon by the purchaser, his heirs or
14 assigns, with interest at the rate of eight percent per annum on such taxes
15 subsequently paid, and in addition thereto the person redeeming any land shall
16 pay the costs incident to entry of recital of such redemption. **The collector**
17 **shall record the release of the certificate of purchase at the time the**
18 **owner of record redeems such tax sale property within the time period**
19 **for redemption.**

20 2. Upon deposit with the county collector of the amount necessary to
21 redeem as herein provided, it shall be the duty of the county collector to mail to
22 the purchaser, his heirs or assigns, at the last post office address if known, and
23 if not known, then to the address of the purchaser as shown in the record of the
24 certificate of purchase, notice of such deposit for redemption.

25 3. Such notice, given as herein provided, shall stop payment to the
26 purchaser, his heirs or assigns, of any further interest or penalty.

27 4. In case the party purchasing said land, his heirs or assigns, fails to
28 take a tax deed for the land so purchased within six months after the expiration
29 of the one year next following the date of sale, no interest shall be charged or
30 collected from the redemptioner after that time.

140.405. Any person purchasing property at a delinquent land tax auction
2 shall not acquire the deed to the real estate, as provided for in section 140.420,
3 until the [person] **purchaser** meets [with the following requirement or until
4 such person makes affidavit that a title search has revealed no publicly recorded
5 deed of trust, mortgage, lease, lien or claim on the real estate] **the**
6 **requirements of this section. [At least] The purchaser shall obtain a**
7 **title search from a licensed attorney, abstract, or title company ninety**
8 **days prior to the date when a purchaser is authorized to acquire the**
9 **deed[.]. Such title search shall be declared invalid if obtained more**
10 **than thirty days preceding such ninety-day period, except that no**
11 **ninety-day notice is required for post-third year tax sales as provided**
12 **in subsection 4 of section 140.250.** The purchaser shall notify any person

13 who holds a publicly recorded deed of trust, mortgage, lease, lien or claim upon
14 that real estate of the latter person's right to redeem such person's publicly
15 recorded security or claim. Notice shall be sent by certified mail to any such
16 person, including one who was the publicly recorded owner of the property sold
17 at the delinquent land tax auction previous to such sale, at such person's last
18 known available address. **Under the requirements of this section, the first**
19 **day of the ninety-day period before the date the purchaser is**
20 **authorized to acquire the deed shall be established on the day the**
21 **purchaser provides the collector with an original affidavit specifying**
22 **that the required title search is complete, a copy of the title search, and**
23 **copies of the certified mail notices and the mail certifications and**
24 **receipts. Such deed shall not be acquired before the expiration date of**
25 **the redemption period as provided in section 140.340.** Failure of the
26 purchaser to comply with this provision shall result in such purchaser's loss of
27 all interest in the real estate. **Any such publicly recorded owner of the**
28 **property sold at the delinquent land tax auction desiring to transact or**
29 **transfer ownership of such property, or execute any additional liens or**
30 **encumbrances on the property, after the delinquent land tax auction,**
31 **shall first redeem such property under section 140.340.** Failure of the
32 **publicly recorded owner of the property to comply with this provision**
33 **shall result in such owner's reimbursement to the purchaser for all the**
34 **cost of the sale, including the cost for recording the certificate of**
35 **purchase under section 140.290, the fee necessary to record the release**
36 **of such certificate of purchase, the cost of the title search and certified**
37 **mail notifications required in sections 140.150 to 140.405, and interest**
38 **at the rate specified in the certificate of purchase, not to exceed ten**
39 **percent annually, and such owner shall make further reimbursement**
40 **for any taxes that the purchaser may have paid plus eight percent**
41 **interest on such taxes.** If any real estate is purchased at a third-offering tax
42 auction and has a publicly recorded deed of trust, mortgage, lease, lien or claim
43 upon the real estate, the purchaser of said property at a third-offering tax auction
44 shall notify anyone with a publicly recorded deed of trust, mortgage, lease, lien
45 or claim upon the real estate pursuant to this section **within forty-five days**
46 **after the purchase at the collector's sale.** Once the purchaser has [notified]
47 **provided** the county collector [by affidavit that proper notice has been given]
48 **the documents required under this section,** anyone with a publicly recorded

49 deed of trust, mortgage, lease, lien or claim upon the property shall have ninety
50 days to redeem said property or be forever barred from redeeming said property,
51 **except that no notice is required for post-third year tax sales as**
52 **provided in subsection 4 of section 140.250.** If the county collector chooses
53 to have the title search done then the county collector must comply with all
54 provisions of this section, and may charge the purchaser the cost of the title
55 search before giving the purchaser a deed pursuant to section 140.420.

140.420. If no person shall redeem the lands sold for taxes, **if**
2 **redemption is allowed,** within one year [from the sale] **or within the ninety-**
3 **day notice as specified in section 140.405 for a third-year tax sale,** at the
4 expiration thereof, and on production of certificate of purchase, the collector of the
5 county in which the sale of such lands took place shall execute to the purchaser,
6 his heirs or assigns, in the name of the state, a conveyance of the real estate so
7 sold, which shall vest in the grantee an absolute estate in fee simple, subject,
8 however, to all claims thereon for unpaid taxes except such unpaid taxes existing
9 at time of the purchase of said lands and the lien for which taxes was inferior to
10 the lien for taxes for which said tract or lot of land was sold.

141.160. 1. The general law relating to taxation and the collection of
2 delinquent taxes, as now existing, shall apply to counties of the first class having
3 a charter form of government insofar as not inconsistent with the provisions of
4 sections 141.010 to 141.160, except that counties of the first class operating under
5 a charter form of government may hereafter elect to operate under the provisions
6 of chapter 140, RSMo, the general law relating to the collection of delinquent
7 taxes, by the enactment of an ordinance by the legislative body of such county.

8 2. **In addition to any other provisions of law related to**
9 **delinquent tax collection fees, in all counties having a charter form of**
10 **government and more than six hundred thousand inhabitants, the**
11 **collector shall collect on behalf of the county and pay into the county**
12 **general fund an additional fee for the collection of delinquent and back**
13 **taxes of five percent on all sums collected to be added to the face of the**
14 **tax bill and collected from the party paying the tax.**

15 3. The provisions of sections 141.010 to 141.160 shall not apply to
16 counties of the first class not having a charter form of government, and such
17 counties shall operate under the provisions of chapter 140, RSMo.

165.071. 1. At least once in every month the county collector in all
2 counties of the first and second classifications and the collector-treasurer in

3 counties having township organization shall pay over to the treasurer of the
4 school board of all seven-director districts all moneys received and collected by
5 the **county collector and the** collector-treasurer to which the board is entitled
6 and take duplicate receipts from the treasurer, one of which the **county**
7 **collector and the** collector-treasurer shall file with the secretary of the school
8 board and the other the **county collector and the** collector-treasurer shall file
9 in his or her settlement with the county commission.

10 2. The county collector in counties of the third and fourth classification,
11 except in counties under township organization, shall pay over to the county
12 treasurer at least once in every month all moneys received and collected by the
13 county collector which are due each school district and shall take duplicate
14 receipts therefor, one of which the county collector shall file in his or her
15 settlement with the county commission. The county treasurer in such counties
16 shall pay over to the treasurer of the school board of seven-director districts, at
17 least once in every month, all moneys so received by the county treasurer to
18 which the board is entitled. Upon payment the county treasurer shall take
19 duplicate receipts from the treasurer of the school board, one of which the county
20 treasurer shall file with the secretary of the school board, and the other [he] **the**
21 **county treasurer** shall file in his or her settlement with the county commission.

182.802. 1. **A public library district may, by a majority vote of its**
2 **board of directors, impose a tax not to exceed one-half of one cent on**
3 **all retail sales subject to taxation under sections 144.010 to 144.525,**
4 **RSMo, for the purpose of funding the operation and maintenance of**
5 **public libraries within the boundaries of such library district. The tax**
6 **authorized by this subsection shall be in addition to all other taxes**
7 **allowed by law. No tax under this subsection shall become effective**
8 **unless the board of directors submits to the voters of the district, at a**
9 **county or state general, primary or special election, a proposal to**
10 **authorize the tax, and such tax shall become effective only after the**
11 **majority of the voters voting on such tax approve such tax.**

12 2. In the event the district seeks to impose a sales tax under this
13 subsection, the question shall be submitted in substantially the
14 following form:

15 Shall a cent sales tax be levied on all retail sales within
16 the district for the purpose of providing funding for
17 library district?

18

☐ YES☐ NO

19 If a majority of the votes cast on the proposal by the qualified voters
20 voting thereon are in favor of the proposal, then the tax shall become
21 effective. If a majority of the votes cast by the qualified voters voting
22 are opposed to the proposal, then the board of directors shall have no
23 power to impose the tax unless and until another proposal to authorize
24 the tax is submitted to the voters of the district and such proposal is
25 approved by a majority of the qualified voters voting thereon. The
26 provisions of sections 32.085 and 32.087, RSMo, shall apply to any tax
27 approved under this subsection.

28 3. As used in this section, "qualified voters" or "voters" means any
29 individuals residing within the district who are eligible to be registered
30 voters and who have registered to vote under chapter 115, RSMo, or, if
31 no individuals are eligible and registered to vote reside within the
32 proposed district, all of the owners of real property located within the
33 proposed district who have unanimously petitioned for or consented to
34 the adoption of an ordinance by the governing body imposing a tax
35 authorized in this section. If the owner of the property within the
36 proposed district is a political subdivision or corporation of the state,
37 the governing body of such political subdivision or corporation shall be
38 considered the owner for purposes of this section.

39 4. For purposes of this section the term "public library district"
40 shall mean any city library district, county library district, city-county
41 library district, municipal library district, consolidated library district,
42 or urban library district.

190.054. Notwithstanding any other provision of law to the
2 contrary, in subdistrict six of any ambulance district located in any
3 county with a charter form of government and with more than two
4 hundred fifty thousand but fewer than three hundred fifty thousand
5 inhabitants, the term of the director representing such subdistrict in
6 effect on August 28, 2009, shall be extended for one additional
7 year. Upon the expiration of the term, such subdistrict shall cause an
8 election to be held for the office of director of subdistrict six of such
9 ambulance district at the next general election under the procedures
10 provided in this chapter. After such election, the term of office for any
11 director of subdistrict six of such ambulance district shall be three

12 years.

190.056. 1. Each member of an ambulance district board of
2 directors shall be subject to recall from office by the registered voters
3 of the election district from which he or she was elected. Proceedings
4 may be commenced for the recall of any such member by the filing of a
5 notice of intention to circulate a recall petition under this section.

6 2. Proceedings may not be commenced against any member if, at
7 the time of commencement, such member:

8 (1) Has not held office during his or her current term for a period
9 of more than one hundred eighty days; or

10 (2) Has one hundred eighty days or less remaining in his or her
11 term; or

12 (3) Has had a recall election determined in his or her favor within
13 the current term of office.

14 3. The notice of intention to circulate a recall petition shall be
15 served personally, or by certified mail, on the board member sought to
16 be recalled. A copy thereof shall be filed, along with an affidavit of the
17 time and manner of service, with the election authority, as defined in
18 chapter 115, RSMo. A separate notice shall be filed for each board
19 member sought to be recalled and shall contain all of the following:

20 (1) The name of the board member sought to be recalled;

21 (2) A statement, not exceeding two hundred words in length, of
22 the reasons for the proposed recall; and

23 (3) The names and business or residential addresses of at least
24 one but not more than five proponents of the recall.

25 4. Within seven days after the filing of the notice of intention, the
26 board member may file with the election authority a statement, not
27 exceeding two hundred words in length, in answer to the statement of
28 the proponents. If an answer is filed, the board member shall also serve
29 a copy of it, personally or by certified mail, on one of the proponents
30 named in the notice of intention. The statement and answer are
31 intended solely to be used for the information of the voters. No
32 insufficiency in form or substance of such statements shall affect the
33 validity of the election proceedings.

34 5. Before any signature may be affixed to a recall petition, the
35 petition is required to bear all of the following:

36 (1) A request that an election be called to elect a successor to the

37 board member;

38 (2) A copy of the notice of intention, including the statement of
39 grounds for recall;

40 (3) The answer of the board member sought to be recalled, if any
41 exists. If the board member has not answered, the petition shall so
42 state; and

43 (4) A place for each signer to affix his or her signature, printed
44 name and residential address, including any address in a city, town,
45 village, or unincorporated community.

46 6. Each section of the petition, when submitted to the election
47 authority, shall have attached to it an affidavit signed by the person
48 circulating such section, setting forth all of the following:

49 (1) The printed name of the affiant;

50 (2) The residential address of the affiant;

51 (3) That the affiant circulated that section and saw the appended
52 signatures be written;

53 (4) That according to the best information and belief of the
54 affiant, each signature is the genuine signature of the person whose
55 name it purports to be;

56 (5) That the affiant is a registered voter of the election district of
57 the board member sought to be recalled; and

58 (6) The dates between which all the signatures to the petition
59 were obtained.

60 7. A recall petition shall be filed with the election authority not
61 more than one hundred eighty days after the filing of the notice of
62 intention.

63 8. The number of qualified signatures required in order to recall
64 a board member shall be equal in number to at least twenty-five percent
65 of the number of voters who voted in the most recent gubernatorial
66 election in such election district.

67 9. Within twenty days from the filing of the recall petition the
68 election authority shall determine whether or not the petition was
69 signed by the required number of qualified signatures. The election
70 authority shall file with the petition a certificate showing the results of
71 the examination. The election authority shall give the proponents a
72 copy of the certificate upon their request.

73 10. If the election authority certifies the petition to be

74 insufficient, it may be supplemented within ten days of the date of
75 certification by filing additional petition sections containing all of the
76 information required by this section. Within ten days after the
77 supplemental copies are filed, the election authority shall file with them
78 a certificate stating whether or not the petition as supplemented is
79 sufficient.

80 11. If the certificate shows that the petition as supplemented is
81 insufficient, no action shall be taken on it; however, the petition shall
82 remain on file.

83 12. If the election authority finds the signatures on the petition,
84 together with the supplementary petition sections, if any, to be
85 sufficient, it shall submit its certificate as to the sufficiency of the
86 petition to the ambulance district board of directors prior to its next
87 meeting. The certificate shall contain:

- 88 (1) The name of the member whose recall is sought;
89 (2) The number of signatures required by law;
90 (3) The total number of signatures on the petition; and
91 (4) The number of valid signatures on the petition.

92 13. Following the ambulance district board's receipt of the
93 certificate, the election authority shall order an election to be held on
94 one of the election days specified in section 115.123, RSMo. The election
95 shall be held not less than forty-five days but not more than one
96 hundred twenty days from the date the ambulance district board
97 receives the petition. Nominations for board membership openings
98 under this section shall be made by filing a statement of candidacy with
99 the election authority.

100 14. At any time prior to forty-two days before the election, the
101 member sought to be recalled may offer his or her resignation. If his or
102 her resignation is offered, the recall question shall be removed from the
103 ballot and the office declared vacant. The member who resigned shall
104 not fill the vacancy, which shall be filled as otherwise provided by law.

105 15. The provisions of chapter 115, RSMo, governing the conduct
106 of elections shall apply, where appropriate, to recall elections held
107 under this section. The costs of the election shall be paid as provided
108 in chapter 115, RSMo.

204.569. When an unincorporated sewer subdistrict of a common sewer
2 district has been formed pursuant to sections 204.565 to 204.573, the board of

3 trustees of the common sewer district shall have the same powers with regard to
4 the subdistrict as for the common sewer district as a whole, plus the following
5 additional powers:

6 (1) To enter into agreements to accept, take title to, or otherwise acquire,
7 and to operate such sewers, sewer systems, treatment and disposal facilities, and
8 other property, both real and personal, of the political subdivisions included in the
9 subdistrict as the board determines to be in the interest of the common sewer
10 district to acquire or operate, according to such terms and conditions as the board
11 finds reasonable, provided that such authority shall be in addition to the powers
12 of the board of trustees pursuant to section 204.340;

13 (2) To provide for the construction, extension, improvement, and operation
14 of such sewers, sewer systems, and treatment and disposal facilities, as the board
15 determines necessary for the preservation of public health and maintenance of
16 sanitary conditions in the subdistrict;

17 (3) For the purpose of meeting the costs of activities undertaken pursuant
18 to the authority granted in this section, to issue bonds in anticipation of revenues
19 of the subdistrict in the same manner as set out in sections 204.360 to 204.450, for
20 other bonds of the common sewer district. Issuance of such bonds for the
21 subdistrict shall require the assent only of four-sevenths of the voters of the
22 subdistrict voting on the question, **[and] except that, as an alternative to**
23 **such a vote, if the subdistrict is a part of a common sewer district**
24 **located in whole or in part in any county of the first classification with**
25 **more than eighty-two thousand but fewer than eighty-two thousand one**
26 **hundred inhabitants, bonds may be issued for such subdistrict if the**
27 **question receives the written assent of three-quarters of the customers**
28 **of the subdistrict in a manner consistent with section 204.370, where**
29 **"customer", as used in this subdivision, means any political subdivision**
30 **within the subdistrict that has a service or user agreement with the**
31 **common sewer district. The principal and interest of [such] any bonds issued**
32 **under this subdivision** shall be payable only from the revenues of the
33 subdistrict and not from any revenues of the common sewer district as a whole;
34 (4) To charge the costs of the common sewer district for operation and
35 maintenance attributable to the subdistrict, plus a proportionate share of the
36 common sewer district's costs of administration to revenues of the subdistrict and
37 to consider such costs in determining reasonable charges to impose within the
38 subdistrict under section 204.440;

39 (5) With prior concurrence of the subdistrict's advisory board, to provide
40 for the treatment and disposal of sewage from the subdistrict in or by means of
41 facilities of the common sewer district not located within the subdistrict, in which
42 case the board of trustees shall also have authority to charge a proportionate
43 share of the costs of the common sewer district for operation and maintenance to
44 revenues of the subdistrict and to consider such costs in determining reasonable
45 charges to impose within the subdistrict under section 204.440.

**204.659. No person who owns real property that is used for
2 residential purposes within the boundaries of any district created under
3 section 30 of article VI of the Missouri Constitution shall be assessed
4 any fee, charge, or tax for storm water management services if the
5 district does not directly provide sanitary sewer services to such
6 property and if the storm water runoff from such person's property does
7 not flow, or is not otherwise conveyed, to a sewer maintained by such
8 district.**

**227.320. The portion of the state highway system which was
2 designated as Highway 47 as of January 1, 2009, within the limits of the
3 city of Washington shall be designated and known as "Franklin Street"
4 and shall not be designated as a numbered state highway.**

 231.444. 1. In addition to other levies authorized by law, the governing
2 body of any county of the third classification without a township form of
3 government having a population of less than six thousand inhabitants, **any
4 county of the third classification with a township form of government
5 and with more than eight thousand four hundred but fewer than eight
6 thousand five hundred inhabitants, and any county of the third
7 classification with a township form of government and with more than
8 ten thousand two hundred but fewer than ten thousand three hundred
9 inhabitants** according to the most recent decennial census may by ordinance levy
10 and impose a tax pursuant to this section which shall not exceed the rate of one
11 dollar on each acre of real property in the county which is classified as
12 agricultural and horticultural property pursuant to section 137.016, RSMo.

13 2. The proceeds of the tax authorized pursuant to this section shall be
14 collected by the county collector and remitted to the county treasurer who shall
15 deposit such proceeds in a special fund to be known as the "Special Road Rock
16 Fund". All moneys in the special road rock fund shall be appropriated by the
17 county governing body for the sole purpose of purchasing road rock to be placed

18 on county roads within the boundaries of the county.

19 3. The ordinance levying and imposing a tax pursuant to subsection 1 of
20 this section shall not be effective unless the county governing body submits to the
21 qualified voters of the county a proposal to authorize the county governing body
22 to levy and impose the tax at an election permitted pursuant to section 115.123,
23 RSMo. The ballot of submission proposing the tax shall be in substantially the
24 following form:

25 Shall the county of (county's name) be
26 authorized to levy and impose a tax on all real property in the county which is
27 classified as agricultural or horticultural property at a rate not to exceed
28 (rate of tax) cents per acre with all the proceeds of the tax to be placed in the
29 "Special Road Rock Fund" and used solely for the purpose of purchasing road rock
30 to be placed on county roads within the boundaries of the county?

31 ☐ YES ☐ NO

32 4. If a majority of the qualified voters of the county voting on the proposal
33 vote "YES", then the governing body of the county may by ordinance levy and
34 impose the tax authorized by this section in an amount not to exceed the rate
35 proposed in the ballot of submission. If a majority of the qualified voters of the
36 county voting on the proposal vote "NO", then the governing body of the county
37 shall not levy and impose such tax. Nothing in this section shall prohibit a
38 rejected proposal from being resubmitted to the qualified voters of the county at
39 an election permitted pursuant to section 115.123, RSMo.

**233.104. 1. The limitations on amounts which may be expended
2 upon roads and streets within the corporate limits of any city, as
3 provided in sections 233.095 and 233.100, shall be inapplicable in any
4 county of the third classification without a township form of
5 government and with more than nine thousand six hundred fifty but
6 fewer than nine thousand seven hundred fifty inhabitants.**

7 **2. In such a county, the revenue set aside and credited to a road
8 district may, with the consent of a city, town, or village located within
9 the district, be expended within such incorporated city, town, or village.**

247.031. 1. Territory included in a district that is not being served by such
2 district may be detached from such district provided that there are no outstanding
3 general obligation or special obligation bonds and no contractual obligations of
4 greater than twenty-five thousand dollars for debt that pertains to infrastructure,
5 fixed assets or obligations for the purchase of water. If any such bonds or debt is

6 outstanding, and the written consent of the holders of such bonds or the creditors
7 to such debt is obtained, then such territory may be detached in spite of the
8 existence of such bonds or debt, except such consent shall not be required for
9 special obligation bonds if the district has no water lines or other facilities located
10 within any of the territory detached. Detachment may be made by the filing of a
11 petition with the circuit court in which the district was incorporated. The petition
12 shall contain a description of the tract to be detached and a statement that the
13 detachment is in the best interest of the district or the inhabitants and property
14 owners of the territory to be detached, together with the facts supporting such
15 allegation. The petition may be submitted by the district acting through its board
16 of directors, in which case the petition shall be signed by a majority of the board
17 of directors of the district. The petition may also be submitted by voters residing
18 in or by landowners owning land in the territory sought to be detached. If there
19 are more than ten voters and landowners in such territory, the petition shall be
20 signed by five or more voters or landowners within the territory; if there are less
21 than ten voters and landowners within such territory, the petition shall be signed
22 by fifty percent or more of the voters and landowners within the territory. In the
23 event there are no voters living within such territory proposed to be detached,
24 then the petition may be submitted by owners of more than fifty percent of the
25 land in the territory proposed to be detached, in which case said petition shall be
26 signed by the owners so submitting the petition. **In the event the petition is**
27 **not submitted by the district acting through its board of directors, the**
28 **petitioner shall name the district as a defendant and a copy of the**
29 **petition shall be served upon the district at least thirty-five days before**
30 **the date of the hearing of the petition.**

31 2. Such petition shall be filed in the circuit court having jurisdiction and
32 the court shall set a date for hearing on the proposed detachment and the clerk
33 **of the circuit court** shall give notice [thereof] **of the filing of the petition in**
34 **a newspaper of general circulation in the county in which the**
35 **proceedings are pending and in a newspaper of general circulation in**
36 **the territory proposed to be detached. Such notice shall be published**
37 in three consecutive issues of a weekly newspaper [in each county in which any
38 portion of the territory proposed to be detached lies], or in lieu thereof, in twenty
39 consecutive issues of a daily newspaper [in each county in which any portion of the
40 tract proposed to be detached lies;]. The last insertion of the notice [to] **shall** be
41 made not less than seven nor more than twenty-one days before the hearing

42 **date.** Such notice shall be substantially as follows:

IN THE CIRCUIT COURT OF
..... COUNTY, MISSOURI
NOTICE OF THE FILING OF A PETITION FOR
TERRITORIAL DETACHMENT FROM
PUBLIC WATER SUPPLY DISTRICT NO.
OF COUNTY, MISSOURI.

49 To all voters and landowners of land within the boundaries of the
50 above-described district:

51 You are hereby notified:

52 1. That a petition has been filed in this court for the detachment of the
53 following tracts of land from the above-named public water supply district, as
54 provided by law:

55 (Describe tracts of land).

2. That a hearing on said petition will be held before this court **in** on
the day of, 20 ..., at,m.

3. Exceptions or objections to the detachment of said tracts from said public water supply district may be made by **the district or** any voter or landowner of land within the district from which territory is sought to be detached, provided such exceptions or objections are in writing, **specify the grounds on which they are made, and are filed with the court** not [less] **later** than five days prior to the date [set for] **of the hearing [on] of** the petition.

64 4. The names and addresses of the attorneys for the petitioner are:

65
66 Clerk of the Circuit Court of
67 County, Missouri

68 3. The court, for good cause shown, may continue the case or the hearing
69 thereon from time to time until final disposition thereof.

4. Exceptions or objections to the detachment of such territory may be made by any voter or landowner within the boundaries of the district, including the territory to be detached. **[The] In the event the petition is not submitted by the district acting through its board of directors, the district may file exceptions or objections.** Exceptions or objections shall be in writing [and], shall specify the grounds upon which they are made, and shall be filed not later than five days before the date set for hearing the petition. [If any such exceptions or objections are filed, the court shall take them into

78 consideration when considering the petition for detachment and the evidence in
79 support of detachment] **In considering the petition for detachment, the**
80 **court shall take into consideration the evidence in support of and**
81 **opposition to the petition, including such exceptions and objections.** If
82 the court finds that the detachment will be in the best interest of the district and
83 the inhabitants and landowners of the area to be detached will not be adversely
84 affected or if the court finds that the detachment will be in the best interest of the
85 inhabitants and landowners of the territory to be detached and will not adversely
86 affect the remainder of the district, it shall approve the detachment and grant the
87 petition.

88 5. If the court approves the detachment, it shall make its order detaching
89 the territory described in the petition from the remainder of the district, or in the
90 event it shall find that only a portion of said territory should be detached, the
91 court shall order such portion detached from the district. The court shall also
92 make any changes in subdistrict boundary lines it deems necessary to meet the
93 requirements of sections 247.010 to 247.220. Any subdistrict line changes shall
94 not become effective until the next annual election of a member of the board of
95 directors.

96 6. A certified copy of the court's order shall be filed in the office of the
97 recorder **of deeds** and in the office of the county clerk in each county in which any
98 of the territory of the district prior to detachment is located, and in the office of
99 the secretary of state. Costs of the proceeding shall be borne by the petitioner or
100 petitioners.

320.121. 1. The provisions of sections 320.106 to 320.161 shall not be
2 construed to abrogate or in any way affect the powers of the following political
3 subdivisions to regulate or prohibit fireworks within its corporate limits:

4 (1) Any city, town, or village in this state; or

5 (2) Any county operating under a charter form of government.

6 2. It is unlawful for any manufacturer, distributor, wholesaler, jobber or
7 seasonal retailer to sell or ship by common carrier fireworks to consumers within
8 the corporate limits of the following political subdivisions which prohibit the sale
9 or possession of fireworks:

10 (1) Any city, town, or village in this state; or

11 (2) Any county operating under a charter form of government.

12 **3. Notwithstanding any provision of law to the contrary, if the**
13 **governing body of any city of the fourth classification with more than**

14 two thousand nine hundred but fewer than three thousand inhabitants
15 and located in any county of the first classification with more than
16 seventy-three thousand seven hundred but fewer than seventy-three
17 thousand eight hundred inhabitants enacts an ordinance prohibiting the
18 selling of fireworks within its limits, any fireworks retailer located in
19 a permanent building within such city, town, village, or county limits at
20 the time of enactment shall not be subject to such ordinance and may
21 continue to operate if it is otherwise properly licensed and remains in
22 a permanent building.

321.227. 1. The governing body of any fire protection district,
2 which has property contained within its boundaries that is subject to
3 tax abatement or a redistribution of tax revenues pursuant to the
4 provisions of chapters 72, 99, 100, 135, or 353, RSMo, or any other
5 abatement program, and is located in any county with a charter form of
6 government and with more than one million inhabitants, may, by order
7 or ordinance, impose a sales tax on all retail sales made within the fire
8 protection district which are subject to sales tax under chapter 144,
9 RSMo. The tax authorized in this section shall not exceed one percent,
10 and shall be imposed solely for the purpose of funding the operation of
11 such fire protection district. Any fire protection district imposing a
12 sales tax authorized under this section shall reduce the district's
13 property tax rate, as such term is defined in section 137.073, RSMo, by
14 an amount sufficient to decrease property tax revenues by fifty percent
15 of the previous year's revenue received from the fire protection district
16 sales tax fund.

17 2. Any tax imposed under this section shall not be considered
18 "economic activity taxes" as such term is defined under sections 99.805
19 and 99.918, RSMo, and tax revenues derived from such tax shall not be
20 subject to allocation under the provisions of subsection 3 of section
21 99.845, RSMo, or subsection 4 of section 99.957, RSMo. The tax
22 authorized in this section shall be in addition to all other taxes imposed
23 by law, and shall be stated separately from all other charges and taxes.

24 3. No order or ordinance adopted under this section shall become
25 effective unless the governing body of the fire protection district
26 submits to the voters residing within the fire protection district at a
27 state general, primary, or special election a proposal to authorize the
28 governing body of the fire protection district to impose a tax under this

29 section.

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

32 "Shall (insert name of fire protection
33 district) impose a sales tax of (insert amount up to one percent)
34 for the purpose of providing revenues for the operation of the
35 (insert name of fire protection district) and the
36 total property tax levy on properties in the
37 (insert name of fire protection district) shall be decreased annually by
38 an amount which reduces property tax revenues by fifty percent of the
39 previous year's revenue received from the fire protection district sales
40 tax fund?

41 ☐ YES ☐ NO

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

45 5. If a majority of the votes cast on the question by the qualified
46 voters voting thereon are in favor of the question, then the tax shall
47 become effective on the first day of the second calendar quarter after
48 the director of revenue receives notification of adoption of the local
49 sales tax. If a majority of the votes cast on the question by the qualified
50 voters voting thereon are opposed to the question, then the tax shall not
51 become effective unless and until the question is resubmitted under this
52 section to the qualified voters and such question is approved by a
53 majority of the qualified voters voting on the question.

54 6. All revenue collected under this section by the director of the
55 department of revenue on behalf of any fire protection district, except
56 for one percent for the cost of collection which shall be deposited in the
57 state's general revenue fund, shall be deposited in a special trust fund,
58 which is hereby created within the treasury and shall be known as the
59 "Fire Protection District Sales Tax Fund". Moneys in the fund shall not
60 be deemed to be state funds, and shall not be commingled with any
61 funds of the state. The director of revenue may authorize the state
62 treasurer to make refunds from the amounts in the fund for erroneous
63 payments and overpayments made. Any interest and moneys earned on
64 moneys in the fund shall be credited to the fund.

65 **7. Revenues from the fire protection district sales tax fund shall**
66 **be distributed, at the end of each calendar quarter, in the following**
67 **manner:**

68 **(1) Ninety percent of revenues generated from the sales tax shall**
69 **be allocated to the fire protection district from which they were**
70 **collected;**

71 **(2) Ten percent shall be distributed to distressed fire protection**
72 **districts per capita based upon the population of each distressed fire**
73 **protection district.**

74 **8. As used in this section "distressed fire protection districts"**
75 **means a fire protection district with an assessed valuation of two**
76 **hundred and twenty-five million dollars or less, located within any**
77 **county with a charter form of government with more than one million**
78 **inhabitants.**

 650.396. A county in which an emergency communications system
2 commission has been established may, by a majority vote of the qualified voters
3 voting thereon, levy and collect a tax on the taxable real property in the district,
4 not to exceed six cents per one hundred dollars of assessed valuation, **or a sales**
5 **tax not to exceed one-tenth of one percent. The funds generated by**
6 **either such tax shall be used** to accomplish any of the following purposes:

7 (1) The provision of necessary funds to establish, operate and maintain an
8 emergency communications system to serve the county in which the commission
9 is located; and

10 (2) The provision of funds to supplement existing funds for the operation
11 and maintenance of an existing emergency communications system in the county
12 in which the commission is located.

 650.399. 1. The board of commissioners may, by a majority vote of its
2 members, request that the governing body of the county submit to the qualified
3 voters of such county at a general, primary or special election either of the
4 questions contained in subsection 2 of this section. The governing body may
5 approve or deny such request. The governing body may also vote to submit such
6 question without a request of the board of commissioners. The county election
7 official shall give legal notice of the election pursuant to chapter 115, RSMo.

8 2. The questions shall be put in substantially the following form:

9 (1) "Shall (name of county) establish an emergency communications system
10 fund to establish (and/or) **operate (and/or)** maintain an emergency

11 communications system, and for which the county shall levy a tax of (insert exact
12 amount, not to exceed six cents) per each one hundred dollars assessed valuation
13 therefor, to be paid into the fund for that purpose?"

14 ☐ YES ☐ NO

15 (2) "Shall (name of county) establish an emergency communications system
16 fund to establish (and/or) **operate (and/or)** maintain an emergency
17 communications system, and for which the county shall levy a sales tax of (insert
18 exact amount, not to exceed one-tenth of one percent), to be paid into the fund for
19 that purpose?"

20 ☐ YES ☐ NO

21 3. The election shall be conducted and vote canvassed in the same manner
22 as other county elections. If the majority of the qualified voters voting thereon
23 vote in favor of [such] a **property** tax, then the county shall levy such **property**
24 tax in the specified amount, beginning in the tax year immediately following its
25 approval. The **property** tax so levied shall be collected along with other county
26 taxes in the manner provided by law. If the majority of the qualified voters voting
27 thereon vote against such **property** tax, then such **property** tax shall not be
28 imposed unless such tax is resubmitted to the voters and a majority of the
29 qualified voters voting thereon approve such **property** tax.

30 4. If a majority of the votes cast on the question by the qualified
31 voters voting thereon are in favor of the question authorizing a sales
32 tax, then the ordinance or order and any amendments thereto shall be
33 in effect on the first day of the second calendar quarter after the
34 director receives notification of the adoption of the local sales tax. If a
35 question receives less than the required majority, then the governing
36 authority of the county shall have no power to impose the sales tax
37 unless and until the governing authority of the county has submitted
38 another question to authorize the imposition of the sales tax authorized
39 by this section and such question is approved by the required majority
40 of the qualified voters voting thereon. However, in no event shall a
41 question under this section be submitted to the voters sooner than
42 twelve months from the date of the last question under this section.

43 5. After the effective date of any sales tax imposed under the
44 provisions of this section, the director of revenue shall perform all
45 functions incident to the administration, collection, enforcement, and
46 operation of the sales tax and the director of revenue shall collect, in

47 addition to the sales tax for the state of Missouri, the additional sales
48 tax authorized under the authority of this section. The sales tax
49 imposed under this section and the tax imposed under the sales tax law
50 of the state of Missouri shall be collected together and reported upon
51 such forms and under such administrative rules and regulations as may
52 be prescribed by the director of revenue.

53 6. All sales taxes collected by the director of revenue under this
54 section on behalf of any county, less one percent for the cost of
55 collection, which shall be deposited in the state's general revenue fund
56 after payment of premiums for surety bonds as provided in section
57 32.087, RSMo, shall be deposited with the state treasurer in a special
58 fund, which is hereby created, to be known as the "County Emergency
59 Communications Fund". The moneys in the county emergency
60 communications fund shall not be deemed to be state funds and shall not
61 be commingled with any funds of the state. The director of revenue
62 shall keep accurate records of the amount of money in the fund which
63 was collected in each county imposing a sales tax under this section,
64 and the records shall be open to the inspection of officers of each county
65 and the general public. Not later than the tenth day of each month, the
66 director of revenue shall distribute all moneys deposited in the fund
67 during the preceding month by distributing to the county treasurer, or
68 such other officer as may be designated by county ordinance or order
69 of a county imposing the tax authorized by this section, the sum, as
70 certified by the director of revenue due the county.

71 7. The director of revenue may authorize the state treasurer to
72 make refunds from the amounts in the fund and credited to any county
73 for erroneous payments and overpayments made, and may redeem
74 dishonored checks and drafts deposited to the credit of such
75 county. Each county shall notify the director of revenue at least ninety
76 days prior to the effective date of the expiration of the sales tax
77 authorized by this section and the director of revenue may order
78 retention in the fund, for a period of one year, of two percent of the
79 amount collected after receipt of such notice to cover possible refunds
80 or overpayment of such tax and to redeem dishonored checks and drafts
81 deposited to the credit of such accounts. After one year has elapsed
82 after the date of expiration of the tax authorized by this section in such
83 county, the director of revenue shall remit the balance in the account

84 to the county, and close the account of that county. The director of
85 revenue shall notify each county of each instance of any amount
86 refunded or any check redeemed from receipts due the county.

87 8. Except as modified in this section, all provisions of sections
88 32.085 and 32.087, RSMo, shall apply to the tax imposed under this
89 section.

90 9. All revenues generated by the tax prescribed in this section
91 shall be deposited in the county treasury to the credit of an emergency
92 communications system fund to accomplish the purposes set out in this
93 section and in sections 650.402 to 650.411, and shall be used for no other
94 purpose. Such fund shall be administered by the governing body of the
95 county in consultation with the board of commissioners established in
96 section 650.402.

Section B. Because the adequate provision of sewer services is an essential
2 part of daily existence for Missouri residents and businesses, the repeal and
3 reenactment of section 204.569 of this act is deemed necessary for the immediate
4 preservation of the public health, welfare, peace and safety, and is hereby declared
5 to be an emergency act within the meaning of the constitution, and the repeal and
6 reenactment of section 204.569 of this act shall be in full force and effect upon its
7 passage and approval.

✓

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