

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR

# SENATE BILL NO. 937

## 98TH GENERAL ASSEMBLY

6051H.07C

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 66.620, 67.1360, 70.210, 94.902, 99.820, 182.802, 192.300, 205.205, 221.407, 256.437, 256.438, 256.439, 256.440, 256.443, 321.242, 321.246, 488.2206, and 644.021, RSMo, and to enact in lieu thereof twenty-two new sections relating to political subdivisions.

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

Section A. Sections 66.620, 67.1360, 70.210, 94.902, 99.820, 182.802, 192.300, 205.205, 221.407, 256.437, 256.438, 256.439, 256.440, 256.443, 321.242, 321.246, 488.2206, and 644.021, RSMo, are repealed and twenty-two new sections enacted in lieu thereof, to be known as sections 66.620, 67.1360, 67.1790, 70.210, 94.860, 94.902, 99.820, 135.620, 182.802, 192.300, 205.205, 221.407, 256.437, 256.438, 256.440, 256.443, 256.447, 321.242, 321.246, 488.2206, 644.021, and 1, to read as follows:

66.620. 1. All county sales taxes collected by the director of revenue under sections 66.600 to 66.630 on behalf of any county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Sales Tax Trust Fund". The moneys in the county sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a county sales tax, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county which levied the tax; such funds shall be deposited with the

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

12 [county] treasurer of the county and all expenditures of funds arising from the county sales tax  
13 trust fund shall be by an appropriation act to be enacted by the legislative council of the county,  
14 and to the cities, towns and villages located wholly or partly within the county which levied the  
15 tax in the manner as set forth in sections 66.600 to 66.630.

16       2. In any county not adopting an additional sales tax and alternate distribution system  
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county  
18 shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities,  
19 towns and villages which are located wholly or partly within the county which levied the tax and  
20 which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day  
21 prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980,  
22 group A shall consist of all cities, towns and villages which are located wholly or partly within  
23 the county which levied the tax and which had a city sales tax approved by the voters of such city  
24 under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the  
25 county sales tax. For the purposes of determining the location of consummation of sales for  
26 distribution of funds to cities, towns and villages in group A, the boundaries of any such city,  
27 town or village shall be the boundary of that city, town or village as it existed on March 19,  
28 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly  
29 within the county which levied the tax and which did not have a city sales tax in effect under the  
30 provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax  
31 ordinance, and shall also include all unincorporated areas of the county which levied the tax;  
32 except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages  
33 which are located wholly or partly within the county which levied the tax and which did not have  
34 a city sales tax approved by the voters of such city under the provisions of sections 94.500 to  
35 94.550 on the day prior to the effective date of the county sales tax and shall also include all  
36 unincorporated areas of the county which levied the tax.

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

48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio  
49 that the population of that part of the city, town or village located within the taxing county bears  
50 to the total population of group B.

51       4. From [and after] January 1, 1994, **until December 31, 2016**, the director of revenue  
52 shall distribute to the cities, towns and villages in group A a portion of the taxes based on the  
53 location in which the sales were deemed consummated under section 66.630 and subsection 12  
54 of section 32.087 in accordance with the formula described in this subsection **and in subsection**  
55 **6.** After deducting the distribution to the cities, towns and villages in group A, the director of  
56 revenue shall distribute funds in the county sales tax trust fund to the cities, towns and villages  
57 and the county in group B as follows: To the county which levied the tax, ten percent multiplied  
58 by the percentage of the population of unincorporated county which has been annexed or  
59 incorporated since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and  
60 a percentage of the remaining distributable revenue equal to the percentage ratio that the  
61 population of unincorporated areas of the county bears to the total population of group B; and  
62 to each city, town or village in group B located wholly within the taxing county, a percentage of  
63 the remaining distributable revenue equal to the percentage ratio that the population of such city,  
64 town or village bears to the total population of group B; and to each city, town or village located  
65 partly within the taxing county, a percentage of the remaining distributable revenue equal to the  
66 percentage ratio that the population of that part of the city, town or village located within the  
67 taxing county bears to the total population of group B.

68       5. **(1) From and after January 1, 2017, in each year in which the total revenues**  
69 **from the county sales tax collected under sections 66.600 to 66.630 in the previous calendar**  
70 **year is less than or equal to the amount of such revenues which were collected in the**  
71 **calendar year 2014, the director of revenue shall distribute to the cities, towns, and villages**  
72 **in group A and the cities, towns, and villages, and the county in group B, the amounts**  
73 **required to be distributed under the formula described in subsection 4 and in subsection**  
74 **6 of this section. From and after January 1, 2017, in each year in which the total revenues**  
75 **from the county sales tax collected under sections 66.600 to 66.630 in the previous calendar**  
76 **year is greater than the amount of such revenues which were collected in the calendar year**  
77 **2014, the director of revenue shall distribute to the cities, towns, and villages in group A**  
78 **a portion of the taxes based on the location in which the sales were deemed consummated**  
79 **under section 66.630 and subsection 12 of section 32.087, in accordance with the formula**  
80 **described in this subsection and in subsection 6. After deducting the distribution to the**  
81 **cities, towns, and villages in group A, the director of revenue shall, subject to the limitation**  
82 **described in subdivision (2) of this subsection, distribute funds in the county sales tax trust**  
83 **fund to the cities, towns, and villages, and the county in group B as follows: to the county**

84 which levied the tax, ten percent multiplied by the percentage of the population of  
85 unincorporated county which has been annexed or incorporated since April 1, 1993,  
86 multiplied by the total of all sales tax revenues countywide, and a percentage of the  
87 remaining distributable revenue equal to the percentage ratio that the population of  
88 unincorporated areas of the county bears to the total population of group B as adjusted  
89 such that no city, town, or village in group B shall receive a distribution that is less than  
90 fifty percent of the amount of taxes generated within such city, town, or village based on  
91 the location in which the sales were deemed consummated under section 66.630 and  
92 subsection 12 of section 32.087; and to each city, town, or village in group B located wholly  
93 within the taxing county, a percentage of the remaining distributable revenue equal to the  
94 percentage ratio that the population of such city, town, or village bears to the total  
95 population of group B, as adjusted such that no city, town, or village in group B shall  
96 receive a distribution that is less than fifty percent of the amount of taxes generated within  
97 such city, town, or village based on the location in which the sales were deemed  
98 consummated under section 66.630 and subsection 12 of section 32.087; and to each city,  
99 town, or village located partly within the taxing county, a percentage of the remaining  
100 distributable revenue equal to the percentage ratio that the population of that part of the  
101 city, town, or village located within the taxing county bears to the total population of group  
102 B, as adjusted such that no city, town, or village in group B shall receive a distribution that  
103 is less than fifty percent of the amount of taxes generated within such city, town, or village  
104 based on the location in which the sales were deemed consummated under section 66.630  
105 and subsection 12 of section 32.087.

106 (2) For purposes of making any adjustment required by this subsection, the  
107 director of revenue shall, prior to any distribution to the county or to each city, town, or  
108 village in group B located wholly or partly within the taxing county, identify each city,  
109 town, or village in group B located wholly or partly within the taxing county that would  
110 receive a distribution that is less than fifty percent of the amount of taxes generated within  
111 such city, town, or village based on the location in which the sales were deemed  
112 consummated under section 66.630 and subsection 12 of section 32.087 if no adjustments  
113 were made and calculate the difference between the amount that the distribution to each  
114 such city, town, or village would have been without any adjustment and the amount that  
115 equals fifty percent of the amount of taxes generated within such city, town, or village  
116 based on the location in which the sales were deemed consummated under section 66.630  
117 and subsection 12 of section 32.087. Thereafter, the director of revenue shall determine the  
118 amount of any adjustment under this subsection as follows:

119       (a) If the aggregate amount of the difference calculated in accordance with this  
120 subsection is less than or equal to the aggregate increase in the remaining distributable  
121 revenue for the applicable period in the current calendar year over the remaining  
122 distributable revenue for the corresponding period in the calendar year 2014, the director  
123 of revenue shall deduct the amount of such difference from the remaining distributable  
124 revenue and distribute an allocable portion of the amount of such difference to each city,  
125 town, or village that would otherwise have received a distribution that is less than fifty  
126 percent of the amount of taxes generated within such city, town, or village based on the  
127 location in which the sales were deemed consummated under section 66.630 and subsection  
128 12 of section 32.087 if no adjustment were made, such that each such city, town, or village  
129 receives a distribution that is equal to fifty percent of the amount of taxes generated within  
130 such city, town, or village based on the location in which the sales were deemed  
131 consummated under section 66.630 and subsection 12 of section 32.087;

132       (b) If, however, the aggregate amount of the difference calculated in accordance with this subsection is greater than the aggregate increase in the remaining distributable revenue for the applicable period in the current calendar year over the remaining distributable revenue for the corresponding period in the calendar year 2014, the director of revenue shall deduct from the remaining distributable revenue an amount equal to the difference between the remaining distributable revenue for the applicable period in the current calendar year and the remaining distributable revenue for the corresponding period in the calendar year 2014 and distribute an allocable portion of the amount of such difference to each city, town, or village that would otherwise have received a distribution that is less than fifty percent of the amount of taxes generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 if no adjustment were made, such that each such city, town, or village receives a distribution that includes an adjustment that is proportionate to the amount of the adjustment that would otherwise have been made if such adjustment were calculated in accordance with paragraph (a) of this subsection;

147       (c) After determining the amount of the adjustment and making the allocation in accordance with paragraph (a) or (b) of this subsection, as applicable, the director of revenue shall thereafter distribute the remaining distributable revenue, as adjusted, to the county and to each city, town, or village in group B located wholly or partly within the taxing county in the manner provided in this subsection.

152       (3) For purposes of this subsection, if a city, town, or village is partly in group A  
153 and partly in group B, the director of revenue shall calculate fifty percent of the amount  
154 of taxes generated within such city, town, or village based on the location in which the sales

155 **were deemed consummated under section 66.630 and subsection 12 of section 32.087 by**  
156 **multiplying fifty percent by the amount of all county sales taxes collected by the director**  
157 **of revenue under sections 66.600 to 66.630, less one percent for cost of collection, that are**  
158 **generated within such city, town, or village based on the location in which the sales were**  
159 **deemed consummated under section 66.630 and subsection 12 of section 32.087, regardless**  
160 **of whether such taxes are deemed consummated in group A or group B.**

161     **6.** (1) For purposes of administering the distribution formula of [subsection] **subsections**  
162 **4 and 5** of this section, the revenues arising each year from sales occurring within each group  
163 A city, town or village shall be distributed as follows: Until such revenues reach the adjusted  
164 county average, as hereinafter defined, there shall be distributed to the city, town or village all  
165 of such revenues reduced by the percentage which is equal to ten percent multiplied by the  
166 percentage of the population of unincorporated county which has been annexed or incorporated  
167 after April 1, 1993; and once revenues exceed the adjusted county average, total revenues shall  
168 be shared in accordance with the redistribution formula as defined in this subsection.

169     (2) For purposes of this subsection, the "adjusted county average" is the per capita  
170 countywide average of all sales tax distributions during the prior calendar year reduced by the  
171 percentage which is equal to ten percent multiplied by the percentage of the population of  
172 unincorporated county which has been annexed or incorporated after April 1, 1993; the  
173 "redistribution formula" is as follows: During 1994, each group A city, town and village shall  
174 receive that portion of the revenues arising from sales occurring within the municipality that  
175 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising  
176 from sales within the municipality multiplied by the percentage which is the sum of ten percent  
177 multiplied by the percentage of the population of unincorporated county which has been annexed  
178 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product  
179 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of  
180 cumulative per capita sales taxes arising from sales within the municipality less the adjusted  
181 county average. During 1995, each group A city, town and village shall receive that portion of  
182 the revenues arising from sales occurring within the municipality that remains after deducting  
183 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the  
184 municipality multiplied by the percentage which is the sum of ten percent multiplied by the  
185 percentage of the population of unincorporated county which has been annexed or incorporated  
186 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen  
187 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of  
188 cumulative per capita sales taxes arising from sales within the municipality less the adjusted  
189 county average. From January 1, 1996, until January 1, 2000, each group A city, town and  
190 village shall receive that portion of the revenues arising from sales occurring within the

191 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax  
192 revenues arising from sales within the municipality multiplied by the percentage which is the  
193 sum of ten percent multiplied by the percentage of the population of unincorporated county  
194 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than  
195 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035  
196 multiplied by the total of cumulative per capita sales taxes arising from sales within the  
197 municipality less the adjusted county average. From and after January 1, 2000, the distribution  
198 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,  
199 except that the percentage computed for sales arising within the municipalities shall be not less  
200 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county  
201 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the  
202 adjusted county average by at least twenty-five percent.

203 (3) For purposes of applying the redistribution formula to a municipality which is partly  
204 within the county levying the tax, the distribution shall be calculated alternately for the  
205 municipality as a whole, except that the factor for annexed portion of the county shall not be  
206 applied to the portion of the municipality which is not within the county levying the tax, and for  
207 the portion of the municipality within the county levying the tax. Whichever calculation results  
208 in the larger distribution to the municipality shall be used.

209 (4) Notwithstanding any other provision of this section, the fifty percent of additional  
210 sales taxes as described in section 99.845 arising from economic activities within the area of a  
211 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,  
212 while tax increment financing remains in effect shall be deducted from all calculations of  
213 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be  
214 disregarded in calculating the amounts distributed or distributable to the municipality. Further,  
215 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality  
216 and any other political subdivision which provides for an appropriation of incremental sales tax  
217 revenues to the special allocation fund of a tax increment financing project while tax increment  
218 financing remains in effect shall continue to be in full force and effect and the sales taxes so  
219 appropriated shall be deducted from all calculations of countywide sales taxes, shall be  
220 distributed directly to the municipality involved, and shall be disregarded in calculating the  
221 amounts distributed or distributable to the municipality. In addition, and notwithstanding any  
222 other provision of this chapter to the contrary, economic development funds shall be distributed  
223 in full to the municipality in which the sales producing them were deemed consummated.  
224 Additionally, economic development funds shall be deducted from all calculations of countywide  
225 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the  
226 municipality. As used in this subdivision, the term "economic development funds" means the

227 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to  
228 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as  
229 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations  
230 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,  
231 1993, between a municipality and another public body. The cumulative amount of economic  
232 development funds allowed under this provision shall not exceed the total amount necessary to  
233 amortize the obligations involved.

234 [6.] 7. If the qualified voters of any city, town or village vote to change or alter its  
235 boundaries by annexing any unincorporated territory included in group B or if the qualified  
236 voters of one or more city, town or village in group A and the qualified voters of one or more  
237 city, town or village in group B vote to consolidate, the area annexed or the area consolidated  
238 which had been a part of group B shall remain a part of group B after annexation or  
239 consolidation. After the effective date of the annexation or consolidation, the annexing or  
240 consolidated city, town or village shall receive a percentage of the group B distributable revenue  
241 equal to the percentage ratio that the population of the annexed or consolidated area bears to the  
242 total population of group B and such annexed area shall not be classified as unincorporated area  
243 for determination of the percentage allocable to the county. If the qualified voters of any two or  
244 more cities, towns or villages in group A each vote to consolidate such cities, towns or villages,  
245 then such consolidated cities, towns or villages shall remain a part of group A. For the purpose  
246 of sections 66.600 to 66.630, population shall be as determined by the last federal decennial  
247 census or the latest census that determines the total population of the county and all political  
248 subdivisions therein. For the purpose of calculating the adjustment based on the percentage of  
249 unincorporated county population which is annexed after April 1, 1993, the accumulated  
250 percentage immediately before each census shall be used as the new percentage base after such  
251 census. After any annexation, incorporation or other municipal boundary change affecting the  
252 unincorporated area of the county, the chief elected official of the county shall certify the new  
253 population of the unincorporated area of the county and the percentage of the population which  
254 has been annexed or incorporated since April 1, 1993, to the director of revenue. After the  
255 adoption of the county sales tax ordinance, any city, town or village in group A may by adoption  
256 of an ordinance by its governing body cease to be a part of group A and become a part of group  
257 B. Within ten days after the adoption of the ordinance transferring the city, town or village from  
258 one group to the other, the clerk of the transferring city, town or village shall forward to the  
259 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such  
260 city as a part of its former group shall cease and as a part of its new group shall begin on the first  
261 day of January of the year following notification to the director of revenue, provided such  
262 notification is received by the director of revenue on or before the first day of July of the year in

263 which the transferring ordinance is adopted. If such notification is received by the director of  
264 revenue after the first day of July of the year in which the transferring ordinance is adopted, then  
265 distribution to such city as a part of its former group shall cease and as a part of its new group  
266 shall begin the first day of July of the year following such notification to the director of revenue.  
267 Once a group A city, town or village becomes a part of group B, such city may not transfer back  
268 to group A.

269 [7.] **8.** If any city, town or village shall hereafter change or alter its boundaries, the city  
270 clerk of the municipality shall forward to the director of revenue, by registered mail, a certified  
271 copy of the ordinance adding or detaching territory from the municipality. The ordinance shall  
272 reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly  
273 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and  
274 map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in  
275 accordance with the provisions of this section on the effective date of the change of the  
276 municipal boundary so that the proper percentage of group B distributable revenue is allocated  
277 to the municipality in proportion to any annexed territory. If any area of the unincorporated  
278 county elects to incorporate subsequent to the effective date of the county sales tax as set forth  
279 in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group  
280 B. The city clerk of such newly incorporated municipality shall forward to the director of  
281 revenue, by registered mail, a certified copy of the incorporation election returns and a map of  
282 the municipality clearly showing the boundaries thereof. The certified copy of the incorporation  
283 election returns shall reflect the effective date of the incorporation. Upon receipt of the  
284 incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be  
285 distributed and allocated in accordance with the provisions of this section on the effective date  
286 of the incorporation.

287 [8.] **9.** The director of revenue may authorize the state treasurer to make refunds from  
288 the amounts in the trust fund and credited to any county for erroneous payments and  
289 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
290 such counties. If any county abolishes the tax, the county shall notify the director of revenue of  
291 the action at least ninety days prior to the effective date of the repeal and the director of revenue  
292 may order retention in the trust fund, for a period of one year, of two percent of the amount  
293 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to  
294 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year  
295 has elapsed after the effective date of abolition of the tax in such county, the director of revenue  
296 shall remit the balance in the account to the county and close the account of that county. The  
297 director of revenue shall notify each county of each instance of any amount refunded or any  
298 check redeemed from receipts due the county.

299 [9.] 10. Except as modified in sections 66.600 to 66.630, all provisions of sections  
300 32.085 and 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

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

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

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

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

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

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

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

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

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

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

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

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

33 (12) Any city of the fourth class with a population of more than one thousand eight  
34 hundred but less than two thousand in a county of the third classification with a township form

35 of government and a population of at least twenty-eight thousand but not more than thirty  
36 thousand;

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

40 (14) Any fourth class city having a population of more than two thousand eight hundred  
41 but less than three thousand one hundred inhabitants in a county of the third classification with  
42 a township form of government having a population of more than eight thousand four hundred  
43 but less than nine thousand inhabitants;

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

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

50 (17) Any fourth class city with a population of more than four thousand three hundred  
51 but less than four thousand five hundred inhabitants located in a county of the third classification  
52 without a township form of government with a population greater than sixteen thousand but less  
53 than sixteen thousand two hundred inhabitants;

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

58 (19) Any fourth class city with a population of more than two thousand five hundred but  
59 less than two thousand six hundred inhabitants located in a county of the third classification with  
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two  
61 hundred inhabitants;

62 (20) Any 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 hundred  
64 inhabitants;

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

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

71           (23) Any city of the fourth classification with more than five thousand two hundred but  
72 less than five thousand three hundred inhabitants located in a county of the third classification  
73 without a township form of government and with more than twenty-four thousand five hundred  
74 but less than twenty-four thousand six hundred inhabitants;

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

79           (25) Any city of the fourth classification with more than two thousand six hundred but  
80 less than two thousand seven hundred inhabitants located in any county of the third classification  
81 without a township form of government and with more than fifteen thousand three hundred but  
82 less than fifteen thousand four hundred inhabitants;

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

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

87           (28) Any city of the fourth classification with more than six thousand three hundred but  
88 fewer than six thousand five hundred inhabitants and located in more than one county through  
89 the creation of a tourism district which may include, in addition to the geographic area of such  
90 city, the area encompassed by the portion of the school district, located within a county of the  
91 first classification with more than ninety-three thousand eight hundred but fewer than ninety-  
92 three thousand nine hundred inhabitants, having an average daily attendance for school year  
93 2005-06 between one thousand eight hundred and one thousand nine hundred;

94           (29) Any city of the fourth classification with more than seven thousand seven hundred  
95 but less than seven thousand eight hundred inhabitants located in a county of the first  
96 classification with more than ninety-three thousand eight hundred but less than ninety-three  
97 thousand nine hundred inhabitants;

98           (30) Any city of the fourth classification with more than two thousand nine hundred but  
99 less than three thousand inhabitants located in a county of the first classification with more than  
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred  
101 inhabitants;

102           (31) Any city of the third classification with more than nine thousand three hundred but  
103 less than nine thousand four hundred inhabitants;

104           (32) Any city of the fourth classification with more than three thousand eight hundred  
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first

106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
107 thousand eight hundred inhabitants;

108 (33) Any city of the fourth classification with more than one thousand eight hundred but  
109 fewer than one thousand nine hundred inhabitants and located in any county of the first  
110 classification with more than one hundred thirty-five thousand four hundred but fewer than one  
111 hundred thirty-five thousand five hundred inhabitants;

112 (34) Any county of the third classification without a township form of government and  
113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred  
114 inhabitants

115 (35) Any city of the fourth classification with more than three thousand eight hundred  
116 but fewer than four thousand inhabitants and located in more than one county; provided,  
117 however, that motels owned by not-for-profit organizations are exempt; [or]

118 (36) Any city of the fourth classification with more than five thousand but fewer than  
119 five thousand five hundred inhabitants and located in any county with a charter form of  
120 government and with more than two hundred thousand but fewer than three hundred fifty  
121 thousand inhabitants; **or**

122 **(37) Any city of the fourth classification with more than one thousand fifty but**  
123 **fewer than one thousand two hundred inhabitants and located in any county of the first**  
124 **classification with more than ninety-two thousand but fewer than one hundred one**  
125 **thousand inhabitants.**

126 2. The governing body of any city or county listed in subsection 1 of this section may  
127 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,  
128 bed and breakfast inns and campgrounds and any docking facility which rents slips to  
129 recreational boats which are used by transients for sleeping, which shall be at least two percent,  
130 but not more than five percent per occupied room per night, except that such tax shall not  
131 become effective unless the governing body of the city or county submits to the voters of the city  
132 or county at a state general, primary or special election, a proposal to authorize the governing  
133 body of the city or county to impose a tax pursuant to the provisions of this section and section  
134 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any  
135 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law  
136 and the proceeds of such tax shall be used by the city or county solely for funding the promotion  
137 of tourism. Such tax shall be stated separately from all other charges and taxes.

**67.1790. 1. The governing body of any county of the first classification with more**  
2 **than two hundred sixty thousand but fewer than three hundred thousand inhabitants or**  
3 **any city within such county may impose by order or ordinance a sales tax on all retail sales**  
4 **made within the county or city that are subject to sales tax under chapter 144 for the**

5 purpose of funding early childhood education programs in the county or city. The tax shall  
6 not exceed one-quarter of one percent and shall be imposed solely for the purpose of  
7 funding early childhood education programs in the county or city. The tax authorized in  
8 this section shall be in addition to all other sales taxes imposed by law and shall be stated  
9 separately from all other charges and taxes. The order or ordinance imposing a sales tax  
10 under this section shall not become effective unless the governing body of the county or city  
11 submits to the voters residing within the county or city, at a general election, a proposal to  
12 authorize the governing body of the county or city to impose a tax under this section.

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

15 **OFFICIAL BALLOT**

16       Shall ..... (name of county/city) impose a (countywide/citywide) sales tax  
17 at a rate of (insert rate) percent for the purpose of funding early childhood education in  
18 the county or city?

19                   YES                   NO

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

22       If a majority of the votes cast on the question by the qualified voters voting thereon are in  
23 favor of the question, the order or ordinance shall become effective on the first day of the  
24 second calendar quarter after the director of revenue receives notice of the adoption of the  
25 tax. If a majority of the votes cast on the question by the qualified voters voting thereon  
26 are opposed to the question, the county or city shall not impose the sales tax authorized  
27 under this section unless and until the question is resubmitted under this section to the  
28 qualified voters and such question is approved by a majority of the qualified voters voting  
29 on the question.

31       3. On or after the effective date of any tax authorized under this section, the county  
32 or city that imposed the tax shall enter into an agreement with the director of the  
33 department of revenue for the purpose of collecting the tax authorized in this section. On  
34 or after the effective date of the tax, the director of revenue shall be responsible for the  
35 administration, collection, enforcement, and operation of the tax, and sections 32.085 and  
36 32.087 shall apply. All revenue collected under this section by the director of the  
37 department of revenue on behalf of any county or city, except for one percent for the cost  
38 of collection which shall be deposited in the state's general revenue fund, shall be deposited  
39 in a special trust fund, which is hereby created and shall be known as the "Early  
40 Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated

41 purposes. Moneys in the fund shall not be deemed to be state funds and shall not be  
42 commingled with any funds of the state. The director may make refunds from the amounts  
43 in the trust fund and credited to the county or city for erroneous payments and  
44 overpayments made and may redeem dishonored checks and drafts deposited to the credit  
45 of such county or city. Any funds in the special trust fund that are not needed for current  
46 expenditures shall be invested in the same manner as other funds are invested. Any  
47 interest and moneys earned on such investments shall be credited to the fund.

48       4. In order to permit sellers required to collect and report the sales tax to collect the  
49 amount required to be reported and remitted, but not to change the requirements of  
50 reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid  
51 fractions of pennies, the governing body of the county or city may authorize the use of a  
52 bracket system similar to that authorized under section 144.285, and notwithstanding the  
53 provisions of that section, this new bracket system shall be used where this tax is imposed  
54 and shall apply to all taxable transactions. Beginning with the effective date of the tax,  
55 every retailer in the county or city shall add the sales tax to the sale price, and this tax shall  
56 be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the  
57 same manner as the purchase price. For purposes of this section, all retail sales shall be  
58 deemed to be consummated at the place of business of the retailer.

59       5. All applicable provisions under sections 144.010 to 144.525 governing the state  
60 sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the  
61 collection of the tax, and all exemptions granted to agencies of government, organizations,  
62 and persons under sections 144.010 to 144.525 are hereby made applicable to the  
63 imposition and collection of the tax. The same sales tax permit, exemption certificate, and  
64 retail certificate required under sections 144.010 to 144.525 for the administration and  
65 collection of the state sales tax shall satisfy the requirements of this section, and no  
66 additional permit or exemption certificate or retail certificate shall be required; except  
67 that, the director of revenue may prescribe a form of exemption certificate for an  
68 exemption from the tax. All discounts allowed the retailer under the state sales tax for the  
69 collection of and for payment of taxes are hereby allowed and made applicable to the tax.  
70 The penalties for violations provided under section 32.057 and sections 144.010 to 144.525  
71 are hereby made applicable to violations of this section. If any person is delinquent in the  
72 payment of the amount required to be paid under this section, or in the event a  
73 determination has been made against the person for taxes and penalty under this section,  
74 the limitation for bringing suit for the collection of the delinquent tax and penalty shall be  
75 the same as that provided under sections 144.010 to 144.525.

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

79       Shall ..... (insert the name of the county or city) repeal the sales tax imposed  
80 at a rate of ..... (insert rate) percent for the purpose of funding early childhood education  
81 in the county or city?

82                    YES                    NO

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

85

86 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
87 favor of repeal, that repeal shall become effective on December thirty-first of the calendar  
88 year in which such repeal was approved. If a majority of the votes cast on the question by  
89 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized  
90 in this section shall remain effective until the question is resubmitted under this section to  
91 the qualified voters and the repeal is approved by a majority of the qualified voters voting  
92 on the question.

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

104       8. If the tax is repealed or terminated by any means, all funds remaining in the  
105 special trust fund shall continue to be used solely for the designated purposes, and the  
106 county or city shall notify the director of the department of revenue of the action at least  
107 thirty days before the effective date of the repeal and the director may order retention in  
108 the trust fund, for a period of one year, of two percent of the amount collected after receipt  
109 of such notice to cover possible refunds or overpayment of the tax and to redeem  
110 dishonored checks and drafts deposited to the credit of such accounts. After one year has  
111 elapsed after the effective date of abolition of the tax in such county or city, the director

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

115 9. The governing body of each county or city imposing the tax authorized under  
116 this section shall select an existing community task force to administer the revenue from  
117 the tax received by the county or city. Such revenue shall be expended only upon approval  
118 of an existing community task force selected by the governing body of the county or city  
119 to administer the funds and only in accordance with a budget approved by the county or  
120 city governing body.

121 10. Notwithstanding any other provision of law, any tax authorized under the  
122 provisions of this section shall be submitted to the voters of the taxing jurisdiction for  
123 retention or repeal every five years using the same procedure by which the imposition of  
124 the tax was voted. If a majority of the votes cast on the proposal by the qualified voters of  
125 the taxing jurisdiction voting thereon are in favor of retention, the tax shall continue in  
126 effect. If a majority of the votes cast on the proposal by the qualified voters of the taxing  
127 jurisdiction voting thereon are not in favor of retention, the tax shall be repealed and that  
128 repeal shall become effective December thirty-first of the calendar year in which such  
129 repeal was approved.

70.210. As used in sections 70.210 to 70.320, the following terms mean:

2 (1) "Governing body", the board, body or persons in which the powers of a municipality  
3 or political subdivision are vested;

4 (2) "Municipality", municipal corporations, political corporations, and other public  
5 corporations and agencies authorized to exercise governmental functions;

6 (3) "Political subdivision", counties, townships, cities, towns, villages, school, county  
7 library, city library, city-county library, road, drainage, sewer, levee and fire districts, soil and  
8 water conservation districts, watershed subdistricts, county hospitals, [and] any board of control  
9 of an art museum, **the board created under sections 205.968 to 205.973**, and any other public  
10 subdivision or public corporation having the power to tax.

94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the  
2 governing body of a charter county with a population of nine hundred fifty thousand or  
3 more is authorized to impose by ordinance a sales tax in the amount of up to one-half of  
4 one percent on all retail sales made in the part of the county outside of incorporated cities,  
5 towns, and villages which are subject to taxation pursuant to sections 144.010 to 144.525  
6 for the purpose of providing law enforcement services to such county. The tax authorized  
7 by this section shall be in addition to any and all other sales taxes allowed by law, except  
8 that no ordinance imposing a sales tax pursuant to this section shall be effective unless the

9 governing body of the county submits to the voters residing in the part of the county  
10 outside of incorporated cities, towns, and villages, at a county or state general, primary,  
11 or special election, a proposal to authorize the governing body of the county to impose a  
12 tax.

13       2. The ballot submission for the proposal to authorize imposition of the tax  
14 authorized by this section shall contain substantially the following language:

15       Shall ..... (insert the name of the charter county) impose a sales tax of  
16 ..... (insert sales tax amount) in the part of ..... (insert the name of the charter  
17 county) outside of incorporated cities, towns, and villages for the purpose of providing law  
18 enforcement services for the county?

19                    YES                    NO

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

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
24 favor of the proposal submitted pursuant to this subsection, then the ordinance and any  
25 amendments thereto shall be in effect on the first day of the second quarter immediately  
26 following the election approving the proposal. If a proposal receives less than the required  
27 majority, then the governing body of the county shall have no power to impose the sales  
28 tax herein authorized unless and until the governing body of the county shall again have  
29 submitted another proposal to authorize the governing body of the county to impose the  
30 sales tax authorized by this section and such proposal is approved by the required majority  
31 of the qualified voters voting thereon. However, in no event shall a proposal pursuant to  
32 this section be submitted sooner than thirty-six months from the date of the last proposal  
33 pursuant to this section. If a majority of the voters fail to approve such proposal the  
34 second time offered, then the governing body of the county shall have no power to impose  
35 the sales tax authorized by this section or submit such proposal to the qualified voters a  
36 third time.

37       3. The revenue received by a county treasurer from the tax authorized under the  
38 provisions of this section shall be deposited in a special trust fund and used solely for  
39 providing law enforcement services in the part of the county outside of incorporated cities,  
40 towns, and villages, for so long as the tax shall remain in effect. Revenue placed in the  
41 special trust fund may also be utilized for capital improvement projects for law  
42 enforcement facilities serving the part of the county outside of incorporated cities, towns,  
43 and villages. Any funds in such special trust fund which are not needed for current

44 expenditures may be invested by the governing body in accordance with applicable laws  
45 relating to the investment of other county funds.

46       4. The sales taxes collected by the director of revenue pursuant to this section on  
47 behalf of a charter county with a population of nine hundred fifty thousand or more shall  
48 be deposited in the "County Law Enforcement Sales Tax Trust Fund" created by  
49 subsection 5 of section 67.582, less one percent for cost of collection which shall be  
50 deposited in the state's general revenue fund after payment of premiums for surety bonds  
51 as provided under section 32.087. The moneys in the trust fund shall not be deemed to be  
52 state funds and shall not be commingled with any funds of the state. The director of  
53 revenue shall keep accurate records of the amount of moneys in the trusts and which were  
54 collected in each county imposing a sales tax under this section, and the records shall be  
55 open to the inspection of the officers of the county and the public. Not later than the tenth  
56 day of each month, the director of revenue shall distribute all moneys deposited in the trust  
57 fund during each month to the county which levied the tax; such funds shall be deposited  
58 with the county treasurer of each such county, and all expenditures of funds arising from  
59 the tax authorized by this section shall be by an appropriation act to be enacted by the  
60 governing body of each such county. Expenditures may be made from the funds for any  
61 functions authorized in the ordinance adopted by the governing body submitting the tax  
62 to the voters.

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

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

94.902. 1. The governing [body] bodies of the following cities may impose a tax as  
2 provided in this section:

3           (1) Any city of the third classification with more than twenty-six thousand three hundred  
4 but less than twenty-six thousand seven hundred inhabitants[, or] ;

5           (2) Any city of the fourth classification with more than thirty thousand three hundred but  
6 fewer than thirty thousand seven hundred inhabitants[, or] ;

7           (3) Any city of the fourth classification with more than twenty-four thousand eight  
8 hundred but fewer than twenty-five thousand inhabitants[,] ;

9           **(4) Any special charter city with more than twenty-nine thousand but fewer than  
10 thirty-two thousand inhabitants; or**

11           **(5) Any city of the third classification with more than four thousand but fewer than  
12 four thousand five hundred inhabitants and located in any county of the first classification  
13 with more than two hundred thousand but fewer than two hundred sixty thousand  
14 inhabitants.**

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

26           **[2.] 3.** The ballot of submission for the tax authorized in this section shall be in  
27 substantially the following form:

28           Shall the city of ..... (city's name) impose a citywide sales tax at  
29 a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of  
30 the city?

31            YES       NO

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

35  
36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
37 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall  
38 become effective on the first day of the second calendar quarter after the director of revenue

39 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal  
40 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become  
41 effective unless the proposal is resubmitted under this section to the qualified voters and such  
42 proposal is approved by a majority of the qualified voters voting on the proposal. However, in  
43 no event shall a proposal under this section be submitted to the voters sooner than twelve months  
44 from the date of the last proposal under this section.

45 [3.] 4. Any sales tax imposed under this section shall be administered, collected,  
46 enforced, and operated as required in section 32.087. All sales taxes collected by the director  
47 of the department of revenue under this section on behalf of any city, less one percent for cost  
48 of collection which shall be deposited in the state's general revenue fund after payment of  
49 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust  
50 fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales  
51 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall  
52 not be commingled with any funds of the state. The provisions of section 33.080 to the contrary  
53 notwithstanding, money in this fund shall not be transferred and placed to the credit of the  
54 general revenue fund. The director shall keep accurate records of the amount of money in the  
55 trust fund and which was collected in each city imposing a sales tax under this section, and the  
56 records shall be open to the inspection of officers of the city and the public. Not later than the  
57 tenth day of each month the director shall distribute all moneys deposited in the trust fund during  
58 the preceding month to the city which levied the tax. Such funds shall be deposited with the city  
59 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by  
60 an appropriation act to be enacted by the governing body of each such city. Expenditures may  
61 be made from the fund for any functions authorized in the ordinance or order adopted by the  
62 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the  
63 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
64 special trust fund which are not needed for current expenditures shall be invested in the same  
65 manner as other funds are invested. Any interest and moneys earned on such investments shall  
66 be credited to the fund.

67 [4.] 5. The director of the department of revenue may authorize the state treasurer to  
68 make refunds from the amounts in the trust fund and credited to any city for erroneous payments  
69 and overpayments made, and may redeem dishonored checks and drafts deposited to the credit  
70 of such cities. If any city abolishes the tax, the city shall notify the director of the action at least  
71 ninety days before the effective date of the repeal, and the director may order retention in the  
72 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
73 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
74 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date

75 of abolition of the tax in such city, the director shall remit the balance in the account to the city  
76 and close the account of that city. The director shall notify each city of each instance of any  
77 amount refunded or any check redeemed from receipts due the city.

78 [5.] 6. The governing body of any city that has adopted the sales tax authorized in this  
79 section may submit the question of repeal of the tax to the voters on any date available for  
80 elections for the city. The ballot of submission shall be in substantially the following form:

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

84        YES        NO

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

91 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized  
92 in this section receives a petition, signed by ten percent of the registered voters of the city voting  
93 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
94 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
95 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
96 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
97 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
98 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
99 question is resubmitted under this section to the qualified voters and the repeal is approved by  
100 a majority of the qualified voters voting on the question.

101 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087  
102 shall apply to the tax imposed under this section.

99.820. 1. A municipality may:

2       (1) By ordinance introduced in the governing body of the municipality within fourteen  
3 to ninety days from the completion of the hearing required in section 99.825, approve  
4 redevelopment plans and redevelopment projects, and designate redevelopment project areas  
5 pursuant to the notice and hearing requirements of sections 99.800 to 99.865. No redevelopment  
6 project shall be approved unless a redevelopment plan has been approved and a redevelopment  
7 area has been designated prior to or concurrently with the approval of such redevelopment  
8 project and the area selected for the redevelopment project shall include only those parcels of real

9 property and improvements thereon directly and substantially benefitted by the proposed  
10 redevelopment project improvements;

11       (2) Make and enter into all contracts necessary or incidental to the implementation and  
12 furtherance of its redevelopment plan or project;

13       (3) Pursuant to a redevelopment plan, subject to any constitutional limitations, acquire  
14 by purchase, donation, lease or, as part of a redevelopment project, eminent domain, own,  
15 convey, lease, mortgage, or dispose of land and other property, real or personal, or rights or  
16 interests therein, and grant or acquire licenses, easements and options with respect thereto, all  
17 in the manner and at such price the municipality or the commission determines is reasonably  
18 necessary to achieve the objectives of the redevelopment plan. No conveyance, lease, mortgage,  
19 disposition of land or other property, acquired by the municipality, or agreement relating to the  
20 development of the property shall be made except upon the adoption of an ordinance by the  
21 governing body of the municipality. Each municipality or its commission shall establish written  
22 procedures relating to bids and proposals for implementation of the redevelopment projects.  
23 Furthermore, no conveyance, lease, mortgage, or other disposition of land or agreement relating  
24 to the development of property shall be made without making public disclosure of the terms of  
25 the disposition and all bids and proposals made in response to the municipality's request. Such  
26 procedures for obtaining such bids and proposals shall provide reasonable opportunity for any  
27 person to submit alternative proposals or bids;

28       (4) Within a redevelopment area, clear any area by demolition or removal of existing  
29 buildings and structures;

30       (5) Within a redevelopment area, renovate, rehabilitate, or construct any structure or  
31 building;

32       (6) Install, repair, construct, reconstruct, or relocate streets, utilities, and site  
33 improvements essential to the preparation of the redevelopment area for use in accordance with  
34 a redevelopment plan;

35       (7) Within a redevelopment area, fix, charge, and collect fees, rents, and other charges  
36 for the use of any building or property owned or leased by it or any part thereof, or facility  
37 therein;

38       (8) Accept grants, guarantees, and donations of property, labor, or other things of value  
39 from a public or private source for use within a redevelopment area;

40       (9) Acquire and construct public facilities within a redevelopment area;

41       (10) Incur redevelopment costs and issue obligations;

42       (11) Make payment in lieu of taxes, or a portion thereof, to taxing districts;

43       (12) Disburse surplus funds from the special allocation fund to taxing districts as  
44 follows:

45           (a) Such surplus payments in lieu of taxes shall be distributed to taxing districts within  
46 the redevelopment area which impose ad valorem taxes on a basis that is proportional to the  
47 current collections of revenue which each taxing district receives from real property in the  
48 redevelopment area;

49           (b) Surplus economic activity taxes shall be distributed to taxing districts in the  
50 redevelopment area which impose economic activity taxes, on a basis that is proportional to the  
51 amount of such economic activity taxes the taxing district would have received from the  
52 redevelopment area had tax increment financing not been adopted;

53           (c) Surplus revenues, other than payments in lieu of taxes and economic activity taxes,  
54 deposited in the special allocation fund, shall be distributed on a basis that is proportional to the  
55 total receipt of such other revenues in such account in the year prior to disbursement;

56           (13) If any member of the governing body of the municipality, a member of a  
57 commission established pursuant to subsection 2 or 3 of this section, or an employee or  
58 consultant of the municipality, involved in the planning and preparation of a redevelopment plan,  
59 or redevelopment project for a redevelopment area or proposed redevelopment area, owns or  
60 controls an interest, direct or indirect, in any property included in any redevelopment area, or  
61 proposed redevelopment area, which property is designated to be acquired or improved pursuant  
62 to a redevelopment project, he or she shall disclose the same in writing to the clerk of the  
63 municipality, and shall also so disclose the dates, terms, and conditions of any disposition of any  
64 such interest, which disclosures shall be acknowledged by the governing body of the  
65 municipality and entered upon the minutes books of the governing body of the municipality. If  
66 an individual holds such an interest, then that individual shall refrain from any further official  
67 involvement in regard to such redevelopment plan, redevelopment project or redevelopment area,  
68 from voting on any matter pertaining to such redevelopment plan, redevelopment project or  
69 redevelopment area, or communicating with other members concerning any matter pertaining  
70 to that redevelopment plan, redevelopment project or redevelopment area. Furthermore, no such  
71 member or employee shall acquire any interest, direct or indirect, in any property in a  
72 redevelopment area or proposed redevelopment area after either (a) such individual obtains  
73 knowledge of such plan or project, or (b) first public notice of such plan, project or area pursuant  
74 to section 99.830, whichever first occurs;

75           (14) Charge as a redevelopment cost the reasonable costs incurred by its clerk or other  
76 official in administering the redevelopment project. **This includes reasonable third party**  
**expenses incurred by the municipality including payroll expense plus benefits for personnel**  
**of the municipality to administer the redevelopment project.** The charge for the clerk's or  
77 other official's costs shall be determined by the municipality based on a recommendation from  
78 the commission, created pursuant to this section. **For any project exceeding one hundred**

81 **million dollars in cumulative TIF reimbursable expense, total costs shall not exceed two  
82 and one half percent of the reimbursed amount, as incurred and assessed on an annual  
83 basis for projects approved after January 1, 2013. For projects which have less than one  
84 hundred million dollars in cumulative TIF reimbursable expense, total costs shall not  
85 exceed three and one half percent of the reimbursed amount.**

86       2. Prior to adoption of an ordinance approving the designation of a redevelopment area  
87 or approving a redevelopment plan or redevelopment project, the municipality shall create a  
88 commission of nine persons if the municipality is a county or a city not within a county and not  
89 a first class county with a charter form of government with a population in excess of nine  
90 hundred thousand, and eleven persons if the municipality is not a county and not in a first class  
91 county with a charter form of government having a population of more than nine hundred  
92 thousand, and twelve persons if the municipality is located in or is a first class county with a  
93 charter form of government having a population of more than nine hundred thousand, to be  
94 appointed as follows:

95           (1) In all municipalities two members shall be appointed by the school boards whose  
96 districts are included within the redevelopment plan or redevelopment area. Such members shall  
97 be appointed in any manner agreed upon by the affected districts;

98           (2) In all municipalities one member shall be appointed, in any manner agreed upon by  
99 the affected districts, to represent all other districts levying ad valorem taxes within the area  
100 selected for a redevelopment project or the redevelopment area, excluding representatives of the  
101 governing body of the municipality;

102           (3) In all municipalities six members shall be appointed by the chief elected officer of  
103 the municipality, with the consent of the majority of the governing body of the municipality;

104           (4) In all municipalities which are not counties and not in a first class county with a  
105 charter form of government having a population in excess of nine hundred thousand, two  
106 members shall be appointed by the county of such municipality in the same manner as members  
107 are appointed in subdivision (3) of this subsection;

108           (5) In a municipality which is a county with a charter form of government having a  
109 population in excess of nine hundred thousand, three members shall be appointed by the cities  
110 in the county which have tax increment financing districts in a manner in which the cities shall  
111 agree;

112           (6) In a municipality which is located in the first class county with a charter form of  
113 government having a population in excess of nine hundred thousand, three members shall be  
114 appointed by the county of such municipality in the same manner as members are appointed in  
115 subdivision (3) of this subsection;

116       (7) At the option of the members appointed by the municipality, the members who are  
117 appointed by the school boards and other taxing districts may serve on the commission for a term  
118 to coincide with the length of time a redevelopment project, redevelopment plan or designation  
119 of a redevelopment area is considered for approval by the commission, or for a definite term  
120 pursuant to this subdivision. If the members representing school districts and other taxing  
121 districts are appointed for a term coinciding with the length of time a redevelopment project, plan  
122 or area is approved, such term shall terminate upon final approval of the project, plan or  
123 designation of the area by the governing body of the municipality. Thereafter the commission  
124 shall consist of the six members appointed by the municipality, except that members representing  
125 school boards and other taxing districts shall be appointed as provided in this section prior to any  
126 amendments to any redevelopment plans, redevelopment projects or designation of a  
127 redevelopment area. If any school district or other taxing jurisdiction fails to appoint members  
128 of the commission within thirty days of receipt of written notice of a proposed redevelopment  
129 plan, redevelopment project or designation of a redevelopment area, the remaining members may  
130 proceed to exercise the power of the commission. Of the members first appointed by the  
131 municipality, two shall be designated to serve for terms of two years, two shall be designated to  
132 serve for a term of three years and two shall be designated to serve for a term of four years from  
133 the date of such initial appointments. Thereafter, the members appointed by the municipality  
134 shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms  
135 in the same manner as were the original appointments. Members appointed by the county  
136 executive or presiding commissioner prior to August 28, 2008, shall continue their service on  
137 the commission established in subsection 3 of this section without further appointment unless  
138 the county executive or presiding commissioner appoints a new member or members.

139       3. Beginning August 28, 2008:

140       (1) In lieu of a commission created under subsection 2 of this section, any city, town, or  
141 village in a county with a charter form of government and with more than one million  
142 inhabitants, in a county with a charter form of government and with more than two hundred fifty  
143 thousand but fewer than three hundred fifty thousand inhabitants, or in a county of the first  
144 classification with more than one hundred eighty-five thousand but fewer than two hundred  
145 thousand inhabitants shall, prior to adoption of an ordinance approving the designation of a  
146 redevelopment area or approving a redevelopment plan or redevelopment project, create a  
147 commission consisting of twelve persons to be appointed as follows:

148       (a) Six members appointed either by the county executive or presiding commissioner;  
149 notwithstanding any provision of law to the contrary, no approval by the county's governing body  
150 shall be required;

151               (b) Three members appointed by the cities, towns, or villages in the county which have  
152 tax increment financing districts in a manner in which the chief elected officials of such cities,  
153 towns, or villages agree;

154               (c) Two members appointed by the school boards whose districts are included in the  
155 county in a manner in which the school boards agree; and

156               (d) One member to represent all other districts levying ad valorem taxes in the proposed  
157 redevelopment area in a manner in which all such districts agree.

158

159 No city, town, or village subject to this subsection shall create or maintain a commission under  
160 subsection 2 of this section, except as necessary to complete a public hearing for which notice  
161 under section 99.830 has been provided prior to August 28, 2008, and to vote or make  
162 recommendations relating to redevelopment plans, redevelopment projects, or designation of  
163 redevelopment areas, or amendments thereto that were the subject of such public hearing;

164               (2) Members appointed to the commission created under this subsection, except those  
165 six members appointed by either the county executive or presiding commissioner, shall serve on  
166 the commission for a term to coincide with the length of time a redevelopment project,  
167 redevelopment plan, or designation of a redevelopment area is considered for approval by the  
168 commission. The six members appointed by either the county executive or the presiding  
169 commissioner shall serve on all such commissions until replaced. The city, town, or village that  
170 creates a commission under this subsection shall send notice thereof by certified mail to the  
171 county executive or presiding commissioner, to the school districts whose boundaries include  
172 any portion of the proposed redevelopment area, and to the other taxing districts whose  
173 boundaries include any portion of the proposed redevelopment area. The city, town, or village  
174 that creates the commission shall also be solely responsible for notifying all other cities, towns,  
175 and villages in the county that have tax increment financing districts and shall exercise all  
176 administrative functions of the commission. The school districts receiving notice from the city,  
177 town, or village shall be solely responsible for notifying the other school districts within the  
178 county of the formation of the commission. If the county, school board, or other taxing district  
179 fails to appoint members to the commission within thirty days after the city, town, or village  
180 sends the written notice, as provided herein, that it has convened such a commission or within  
181 thirty days of the expiration of any such member's term, the remaining duly appointed members  
182 of the commission may exercise the full powers of the commission.

183               4. (1) Any commission created under this section, subject to approval of the governing  
184 body of the municipality, may exercise the powers enumerated in sections 99.800 to 99.865,  
185 except final approval of plans, projects and designation of redevelopment areas. The

186 commission shall hold public hearings and provide notice pursuant to sections 99.825 and  
187 99.830.

188 (2) Any commission created under subsection 2 of this section shall vote on all proposed  
189 redevelopment plans, redevelopment projects and designations of redevelopment areas, and  
190 amendments thereto, within thirty days following completion of the hearing on any such plan,  
191 project or designation and shall make recommendations to the governing body within ninety days  
192 of the hearing referred to in section 99.825 concerning the adoption of or amendment to  
193 redevelopment plans and redevelopment projects and the designation of redevelopment areas.  
194 The requirements of subsection 2 of this section and this subsection shall not apply to  
195 redevelopment projects upon which the required hearings have been duly held prior to August  
196 31, 1991.

197 (3) Any commission created under subsection 3 of this section shall, within fifteen days  
198 of the receipt of a redevelopment plan meeting the minimum requirements of section 99.810, as  
199 determined by counsel to the city, town, or village creating the commission and a request by the  
200 applicable city, town, or village for a public hearing, fix a time and place for the public hearing  
201 referred to in section 99.825. The public hearing shall be held no later than seventy-five days  
202 from the commission's receipt of such redevelopment plan and request for public hearing. The  
203 commission shall vote and make recommendations to the governing body of the city, town, or  
204 village requesting the public hearing on all proposed redevelopment plans, redevelopment  
205 projects, and designations of redevelopment areas, and amendments thereto within thirty days  
206 following the completion of the public hearing. If the commission fails to vote within thirty days  
207 following the completion of the public hearing referred to in section 99.825 concerning the  
208 proposed redevelopment plan, redevelopment project, or designation of redevelopment area, or  
209 amendments thereto, such plan, project, designation, or amendment thereto shall be deemed  
210 rejected by the commission.

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

- 2 (1) **"Contribution"**, a contribution of cash, stock, bonds, or other marketable  
3 securities, or real property;
- 4 (2) **"Director"**, the director of the department of social services;
- 5 (3) **"Homeless individual"**, the same meaning as such term is defined under 42  
6 U.S.C. Section 11302;
- 7 (4) **"Homeless shelter"**, a supervised nighttime residence operated by a public,  
8 private, or charitable organization to provide temporary living arrangements for homeless  
9 individuals;

10       (5) "Tax credit", a credit against the tax otherwise due under chapter 143,  
11 excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due  
12 under chapters 147, 148, and 153;

13       (6) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder  
14 in an S corporation doing business in the state of Missouri and subject to the state income  
15 tax imposed under chapter 143; a corporation subject to the annual corporation franchise  
16 tax imposed under chapter 147; an insurance company paying an annual tax on its gross  
17 premium receipts in this state; any other financial institution paying taxes to the state of  
18 Missouri or any political subdivision of this state under chapter 148; an express company  
19 which pays an annual tax on its gross receipts in this state under chapter 153; an individual  
20 subject to the state income tax under chapter 143; or any charitable organization which  
21 is exempt from federal income tax and whose Missouri unrelated business taxable income,  
22 if any, would be subject to the state income tax imposed under chapter 143.

23       2. For all tax years beginning on or after January 1, 2017, a taxpayer shall be  
24 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal  
25 to fifty percent of the amount of such taxpayer's contributions to a homeless shelter.

26       3. The amount of the tax credit claimed shall not exceed the amount of the  
27 taxpayer's state tax liability for the tax year for which the credit is claimed, and such  
28 taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per  
29 tax year. However, any portion of the tax credit that cannot be claimed in the tax year the  
30 contribution was made may be carried over to the next four succeeding tax years until the  
31 full credit has been claimed. No tax credits issued under the provisions of this section shall  
32 be assigned, transferred, or sold.

33       4. Except for any excess credit that is carried over under subsection 3 of this  
34 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
35 taxpayer's contributions to homeless shelters in the tax year is at least one hundred dollars.

36       5. The director shall determine, at least annually, which facilities in this state may  
37 be classified as homeless shelters. The director may require of a facility seeking to be  
38 classified as a homeless shelter whatever information that is reasonably necessary to make  
39 such a determination. The director shall classify a facility as a homeless shelter if such  
40 facility meets the definition under subsection 1 of this section. The director shall establish  
41 a procedure by which a taxpayer can determine if a facility has been classified as a  
42 homeless shelter.

43       6. The cumulative amount of tax credits that may be claimed under this section in  
44 a tax year shall not exceed two million five hundred thousand dollars. Tax credits shall be  
45 issued in the order contributions are received.

46       **7. The director shall establish a procedure by which, from the beginning of the tax**  
47 **year until some point in time later in the tax year to be determined by the director, the**  
48 **cumulative amount of tax credits are apportioned among all facilities classified as homeless**  
49 **shelters. If a homeless shelter fails to use all, or some percentage determined by the**  
50 **director, of its apportioned tax credits during this predetermined period of time, the**  
51 **director may reapportion such unused tax credits to those homeless shelters that have used**  
52 **all, or some percentage determined by the director, of their apportioned tax credits during**  
53 **the predetermined period of time. The director may establish more than one period of time**  
54 **and reapportion more than once during each tax year. To the maximum extent possible,**  
55 **the administration of this procedure shall enable taxpayers to claim the cumulative amount**  
56 **of tax credits available for the tax year.**

57       **8. Each homeless shelter shall provide information to the director concerning the**  
58 **identity of each taxpayer who makes a contribution to the homeless shelter and claims a**  
59 **tax credit under this section and the amount of such contribution. The director shall**  
60 **provide the information to the director of revenue. The director shall be subject to the**  
61 **confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax**  
62 **information.**

63       **9. Under section 23.253 of the Missouri sunset act:**

64       **(1) The program authorized under this section shall automatically sunset on**  
65 **December thirty-first six years after the effective date of this section unless reauthorized**  
66 **by an act of the general assembly;**

67       **(2) If such program is reauthorized, the program authorized under this section**  
68 **shall automatically sunset on December thirty-first twelve years after the effective date of**  
69 **the reauthorization of this section; and**

70       **(3) This section shall terminate on September first of the calendar year immediately**  
71 **following the calendar year in which the program authorized under this section is sunset.**

182.802. 1. (1) Any public library district located in any of the following counties may  
2 impose a tax as provided in this section:

3       **(a) At least partially within any county of the third classification without a township form**  
4 **of government and with more than forty thousand eight hundred but fewer than forty thousand**  
5 **nine hundred inhabitants;**

6       **(b) Any county of the third classification without a township form of government and**  
7 **with more than thirteen thousand five hundred but fewer than thirteen thousand six hundred**  
8 **inhabitants;**

9           (c) Any county of the third classification without a township form of government and  
10 with more than thirteen thousand two hundred but fewer than thirteen thousand three hundred  
11 inhabitants;

12           (d) Any county of the third classification with a township form of government and with  
13 more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand eight  
14 hundred inhabitants;

15           (e) Any county of the second classification with more than nineteen thousand seven  
16 hundred but fewer than nineteen thousand eight hundred inhabitants;

17           (f) Any county of the third classification with a township form of government and with  
18 more than thirty-three thousand one hundred but fewer than thirty-three thousand two hundred  
19 inhabitants;

20           (g) Any county of the third classification without a township form of government and  
21 with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of  
22 the third classification with more than six thousand but fewer than seven thousand inhabitants  
23 as the county seat;

24           (h) Any county of the fourth classification with more than twenty thousand but fewer  
25 than thirty thousand inhabitants; **or**

26           **(i) Any county of the third classification with more than thirteen thousand nine  
27 hundred but fewer than fourteen thousand inhabitants.**

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

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

39           Shall a ..... cent sales tax be levied on all retail sales within the district for the purpose  
40 of providing funding for ..... library district?

41            YES    NO

42

43 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
44 of the proposal, then the tax shall become effective. If a majority of the votes cast by the

45 qualified voters voting are opposed to the proposal, then the board of directors shall have no  
46 power to impose the tax unless and until another proposal to authorize the tax is submitted to the  
47 voters of the district and such proposal is approved by a majority of the qualified voters voting  
48 thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved under this  
49 subsection.

50       3. As used in this section, "qualified voters" or "voters" means any individuals residing  
51 within the district who are eligible to be registered voters and who have registered to vote under  
52 chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed  
53 district, all of the owners of real property located within the proposed district who have  
54 unanimously petitioned for or consented to the adoption of an ordinance by the governing body  
55 imposing a tax authorized in this section. If the owner of the property within the proposed  
56 district is a political subdivision or corporation of the state, the governing body of such political  
57 subdivision or corporation shall be considered the owner for purposes of this section.

58       4. For purposes of this section the term "public library district" shall mean any city  
59 library district, county library district, city-county library district, municipal library district,  
60 consolidated library district, or urban library district.

192.300. 1. The county commissions [and] **with the concurrence of** the county health  
2 center boards of the several counties may make and promulgate orders, ordinances, rules or  
3 regulations, respectively as will tend to enhance the public health and prevent the entrance of  
4 infectious, contagious, communicable or dangerous diseases into such county, but any orders,  
5 ordinances, rules or regulations shall not be in conflict with any rules or regulations authorized  
6 and made by the department of health and senior services in accordance with this chapter or by  
7 the department of social services under chapter 198. The county commissions [and] **with the**  
8 **concurrence of** the county health center boards of the several counties may establish reasonable  
9 fees to pay for any costs incurred in carrying out such orders, ordinances, rules or regulations,  
10 however, the establishment of such fees shall not deny personal health services to those  
11 individuals who are unable to pay such fees or impede the prevention or control of  
12 communicable disease. Fees generated shall be deposited in the county treasury. All fees  
13 generated under the provisions of this section shall be used to support the public health activities  
14 for which they were generated. After the promulgation and adoption of such orders, ordinances,  
15 rules or regulations by such county commission [or county health board], such commission [or  
16 county health board] shall make and enter an order or record declaring such orders, ordinances,  
17 rules or regulations to be printed and available for distribution to the public in the office of the  
18 county clerk, and shall require a copy of such order to be published in some newspaper in the  
19 county in three successive weeks, not later than thirty days after the entry of such order,  
20 ordinance, rule or regulation. Any person, firm, corporation or association which violates any

21 of the orders or ordinances adopted, promulgated and published by such county commission is  
22 guilty of a misdemeanor and shall be prosecuted, tried and fined as otherwise provided by law.  
23 The county commission [or county health board] of any such county has full power and authority  
24 to initiate the prosecution of any action under this section.

25 **2. Notwithstanding the provisions of subsection 1 of this section, in the event of an  
26 emergency, a county commission or the county health center board may make and  
27 promulgate any orders, ordinances, rules, or regulations in order to protect public health,  
28 safety, or welfare, but the orders, ordinances, rules, or regulations shall not be in conflict  
29 with any rules or regulations authorized and made by the department of health and senior  
30 services in accordance with this chapter or by the department of social services under  
31 chapter 198.**

205.205. 1. The governing body of any hospital district established under sections  
2 205.160 to 205.379 in any county of the third classification without a township form of  
3 government and with more than ten thousand six hundred but fewer than ten thousand seven  
4 hundred inhabitants, [or] any county of the third classification without a township form of  
5 government and with more than eleven thousand seven hundred fifty but fewer than eleven  
6 thousand eight hundred fifty inhabitants, **or any county of the third classification with a  
7 township form of government and with more than twelve thousand but fewer than fourteen  
8 thousand inhabitants and with a city of the fourth classification with more than four  
9 thousand five hundred but fewer than five thousand inhabitants as the county seat** may,  
10 by resolution, abolish the property tax authorized in such district under this chapter and impose  
11 a sales tax on all retail sales made within the district which are subject to sales tax under chapter  
12 144 and all sales of metered water services, electricity, electrical current and natural, artificial  
13 or propane gas, wood, coal, or home heating oil for domestic use only as provided under section  
14 144.032. The tax authorized in this section shall be not more than one percent, and shall be  
15 imposed solely for the purpose of funding the hospital district. The tax authorized in this section  
16 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from  
17 all other charges and taxes.

18 2. No such resolution adopted under this section shall become effective unless the  
19 governing body of the hospital district submits to the voters residing within the district at a state  
20 general, primary, or special election a proposal to authorize the governing body of the district to  
21 impose a tax under this section. If a majority of the votes cast on the question by the qualified  
22 voters voting thereon are in favor of the question, then the tax shall become effective on the first  
23 day of the second calendar quarter after the director of revenue receives notification of adoption  
24 of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting  
25 thereon are opposed to the question, then the tax shall not become effective unless and until the

26 question is resubmitted under this section to the qualified voters and such question is approved  
27 by a majority of the qualified voters voting on the question.

28       3. All revenue collected under this section by the director of the department of revenue  
29 on behalf of the hospital district, except for one percent for the cost of collection which shall be  
30 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is  
31 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used  
32 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,  
33 and shall not be commingled with any funds of the state. The director may make refunds from  
34 the amounts in the fund and credited to the district for erroneous payments and overpayments  
35 made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any  
36 funds in the special fund which are not needed for current expenditures shall be invested in the  
37 same manner as other funds are invested. Any interest and moneys earned on such investments  
38 shall be credited to the fund.

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

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

59       6. If the tax is repealed or terminated by any means, all funds remaining in the special  
60 trust fund shall continue to be used solely for the designated purposes, and the hospital district  
61 shall notify the director of the department of revenue of the action at least ninety days before the

62 effective date of the repeal and the director may order retention in the trust fund, for a period of  
63 one year, of two percent of the amount collected after receipt of such notice to cover possible  
64 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
65 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax  
66 in such district, the director shall remit the balance in the account to the district and close the  
67 account of that district. The director shall notify each district of each instance of any amount  
68 refunded or any check redeemed from receipts due the district.

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

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

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

15                    YES                    NO

16

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

19

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

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

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

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

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

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

68        8. The provisions of this section shall expire September 30, [2015] **2028**.

256.437. As used in sections 256.435 to 256.445, the following terms mean:

- 2        (1) "Director", the director of the department of natural resources;
- 3        (2) "Flood control storage", storage space in reservoirs to hold flood waters;
- 4        (3) "Plan", a preliminary engineering report describing the water resource project;
- 5        (4) "Public water supply", a water supply for agricultural, municipal, industrial or  
6 domestic use;

7        (5) "Sponsor", any political subdivision of the state or any public wholesale water supply  
8 district;

9        (6) "Water resource project", a project containing **planning, design, construction, or**  
10 **renovation of:**

- 11        (a) Public water supply [storage and treatment and water source erosion]; [and]
- 12        (b) Flood control storage[.]; or
- 13        (c) **Treatment or transmission facilities for public water supply.**

256.438. 1. There is hereby established in the state treasury a fund to be known as the  
2 "Multipurpose Water Resource Program [Renewable Water Program] Fund", which shall consist  
3 of all money deposited in such fund from whatever source, whether public or private.  
4 Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the  
5 fund at the end of the biennium shall not revert to the credit of the general revenue fund. The  
6 state treasurer shall invest moneys in the fund in the same manner as other funds are invested.  
7 Any interest and other moneys earned on such investments shall be credited to the fund. Any  
8 unexpended balance in such fund at the end of any appropriation period shall not be transferred  
9 to the general revenue fund and, accordingly, shall be exempt from the provisions of section  
10 33.080 relating to the transfer of funds to the general revenue funds of the state by the state  
11 treasurer.

12        2. **The department of natural resources is hereby granted authority to establish**  
13 **rules by which project sponsors can remit contributions to the fund created under this**  
14 **section. Such contributions shall only be collected from water resource project sponsors**  
15 **who are awarded financial assistance from the fund for water resource projects, as**  
16 **described in sections 256.435 to 256.445. The contributions shall be used for the cost of**  
17 **administering the fund and the provision of financial assistance from the fund as described**  
18 **in sections 256.435 to 256.445.**

19        3. Upon appropriation, the department of natural resources shall use money in the fund  
20 created by this section for the purposes of carrying out the provisions of sections 256.435 to

21 256.445, including, but not limited to, the provision of grants or other financial assistance, and,  
22 if such limitations or conditions are imposed, only upon such other limitations or conditions  
23 specified in the instrument that appropriates, grants, bequeaths, or otherwise authorizes the  
24 transmission of money to the fund.

25 **4. The department of natural resources shall have the authority to promulgate  
26 rules to implement this section. Any rule or portion of a rule, as that term is defined in  
27 section 536.010 that is created under the authority delegated in this section shall become  
28 effective only if it complies with all of the provisions of chapter 536 and, if applicable,  
29 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers  
30 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
31 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
32 grant of rulemaking authority and any rule proposed or adopted after August 28, 2016,  
33 shall be invalid and void.**

256.440. In order to ensure adequate, long-term, reliable public water supply [storage],  
2 **treatment, and transmission facilities**, there is hereby established a "Multipurpose Water  
3 Resource Program". The program shall be administered by the department of natural resources.  
4 The state may participate with a sponsor in the development, construction or renovation of a  
5 water resource project if the sponsor has a plan which has been submitted to and approved by  
6 the director. **Prior to approval, such plan shall include a schedule, proposed by the sponsor,  
7 to remit contributions back to the fund created under section 256.438. Any money received  
8 by the department of natural resources as a result of its participation with any such  
9 sponsor shall be deposited in the multipurpose water resource program fund created under  
10 section 256.438.**

256.443. 1. The plan shall include a description of the project, the need for the project,  
2 land use and treatment measures to be implemented to protect the project from erosion, siltation  
3 and pollution, procedures for water allocation, criteria to be implemented in the event of drought  
4 or emergency, and such other information as the director may require to adequately protect the  
5 water resource.

6 2. The director shall only approve a plan upon a determination that long-term reliable  
7 public water supply [storage] , **treatment, or transmission facility** is needed in that area of the  
8 state, **and that such plan will provide a long-term solution to water supply needs.**  
9 Implementation of approved plans will be eligible for cost-sharing expenses as approved by the  
10 state soil and water districts commission incurred for required land treatment practices to  
11 implement soil conservation plans.

12 3. [Water] **Approved water resource plans and** projects shall be eligible to receive any  
13 gifts, contributions, grants or bequests from federal, state, private or other sources for

14 engineering, construction or renovation costs associated with such projects, except that no  
15 proceeds from the sales and use tax levied pursuant to Sections 47(a) to 47(c) of Article IV of  
16 the State Constitution shall be used for such purposes.

17       **4. Approved water resource projects may be granted funds from, and remit  
18 contributions to, the multipurpose water resource program fund under section 256.438.**

19       **256.447. The department of natural resources may adopt rules and regulations  
2 necessary to implement the provisions of sections 256.437 to 256.445. Any rule or portion  
3 of a rule, as that term is defined in section 536.010 that is created under the authority  
4 delegated in this section shall become effective only if it complies with and is subject to all  
5 of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
6 chapter 536 are nonseverable, and if any of the powers vested with the general assembly  
7 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul  
8 a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
9 any rule proposed or adopted after August 28, 2016, shall be invalid and void.**

10       **321.242. 1. The governing body of any fire protection district which operates within and  
11 has boundaries identical to a city with a population of at least thirty thousand but not more than  
12 thirty-five thousand inhabitants which is located in a county of the first classification, excluding  
13 a county of the first classification having a population in excess of nine hundred thousand, or the  
14 governing body of any municipality having a municipal fire department may impose a sales tax  
15 in an amount of up to one-fourth of one percent on all retail sales made in such fire protection  
16 district or municipality which are subject to taxation pursuant to the provisions of sections  
17 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other  
18 sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this  
19 section shall be effective unless the governing body of the fire protection district or municipality  
20 submits to the voters of such fire protection district or municipality, at a county or state general,  
21 primary or special election, a proposal to authorize the governing body of the fire protection  
22 district or municipality to impose a tax.**

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

25       **Shall ..... (insert name of district or municipality) impose a sales tax of .....  
26 (insert rate of tax) for the purpose of providing revenues for the operation of the ..... (insert  
27 fire protection district or municipal fire department)?**

28        **YES                    NO**

29       **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
30 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of  
31 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body**

23 of the fire protection district or municipality shall not impose the sales tax authorized in this  
24 section unless and until the governing body of such fire protection district or municipality  
25 resubmits a proposal to authorize the governing body of the fire protection district or  
26 municipality to impose the sales tax authorized by this section and such proposal is approved by  
27 a majority of the qualified voters voting thereon.

28       3. All revenue received by a fire protection district or municipality from the tax  
29 authorized pursuant to the provisions of this section shall be deposited in a special trust fund and  
30 shall be used solely for the operation of the fire protection district or the municipal fire  
31 department.

32       4. All sales taxes collected by the director of revenue pursuant to this section **or section**  
33 **321.246** on behalf of any fire protection district or municipality, less one percent for cost of  
34 collection which shall be deposited in the state's general revenue fund after payment of premiums  
35 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which  
36 is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in  
37 the fire protection district sales tax trust fund created prior to August 28, 1999, shall be  
38 transferred to the fire protection sales tax trust fund. The moneys in the fire protection sales tax  
39 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
40 the state. The director of revenue shall keep accurate records of the amount of money in the trust  
41 fund and of the amounts which were collected in each fire protection district or municipality  
42 imposing a sales tax pursuant to this section, and the records shall be open to the inspection of  
43 officers of the fire protection district or municipality and the public. Not later than the tenth day  
44 of each month, the director of revenue shall distribute all moneys deposited in the trust fund  
45 during the preceding month to the fire protection district or municipality which levied the tax.  
46 Such funds shall be deposited with the treasurer of each such fire protection district or  
47 municipality, and all expenditures of funds arising from the fire protection sales tax trust fund  
48 shall be for the operation of the fire protection district or the municipal fire department and for  
49 no other purpose.

50       5. The director of revenue may [authorize the state treasurer to] make refunds from the  
51 amounts in the trust fund and credited to any fire protection district or municipality for erroneous  
52 payments and overpayments made and may redeem dishonored checks and drafts deposited to  
53 the credit of such fire protection districts or municipalities. If any fire protection district or  
54 municipality abolishes the tax, the fire protection district or municipality shall notify the director  
55 of revenue of the action at least ninety days prior to the effective date of the repeal and the  
56 director of revenue may order retention in the trust fund, for a period of one year, of two percent  
57 of the amount collected after receipt of such notice to cover possible refunds or overpayment of  
58 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.

59 After one year has elapsed after the effective date of abolition of the tax in such fire protection  
60 district or municipality, the director of revenue shall remit the balance in the account to the fire  
61 protection district or municipality and close the account of that fire protection district or  
62 municipality. The director of revenue shall notify each fire protection district or municipality  
63 of each instance of any amount refunded or any check redeemed from receipts due the fire  
64 protection district or municipality. In the event a tax within a fire protection district is approved  
65 pursuant to this section, and such fire protection district is dissolved, if the boundaries of the fire  
66 protection district are identical to that of the city, the tax shall continue and proceeds shall be  
67 distributed to the governing body of the city formerly containing the fire protection district and  
68 the proceeds of the tax shall be used for fire protection services within such city.

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

321.246. 1. The governing body of any fire protection district which operates within  
2 both a county of the first classification with a charter form of government and with a population  
3 greater than six hundred thousand but less than nine hundred thousand and a county of the fourth  
4 classification with a population greater than thirty thousand but less than thirty-five thousand and  
5 that adjoins a county of the first classification with a charter form of government, [or] the  
6 governing body of any fire protection district which contains a city of the fourth classification  
7 having a population greater than two thousand four hundred when the city is located in a county  
8 of the first classification without a charter form of government having a population greater than  
9 one hundred fifty thousand and the county contains a portion of a city with a population greater  
10 than three hundred fifty thousand, **or the governing body of any fire protection district which**  
**operates in a county of the third classification with a population greater than fourteen**  
**thousand but less than fourteen thousand two hundred** may impose a sales tax in an amount  
13 of up to one-half of one percent on all retail sales made in such fire protection district which are  
14 subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized  
15 by this section shall be in addition to any and all other sales taxes allowed by law, except that no  
16 sales tax imposed pursuant to the provisions of this section shall be effective unless the  
17 governing body of the fire protection district submits to the voters of the fire protection district,  
18 at a county or state general, primary or special election, a proposal to authorize the governing  
19 body of the fire protection district to impose a tax.

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

22           Shall the fire protection district of ..... (district's name) impose a district-wide  
23 sales tax of ..... for the purpose of providing revenues for the operation of the fire protection  
24 district?

25            YES            NO

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
27 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of  
28 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body  
29 of the fire protection district shall not impose the sales tax authorized in this section unless and  
30 until the governing body of the fire protection district resubmits a proposal to authorize the  
31 governing body of the fire protection district to impose the sales tax authorized by this section  
32 and such proposal is approved by a majority of the qualified voters voting thereon.

33       3. All revenue received by a fire protection district from the tax authorized pursuant to  
34 the provisions of this section shall be deposited in a special trust fund and shall be used solely  
35 for the operation of the fire protection district.

36       4. All sales taxes collected by the director of revenue pursuant to this section on behalf  
37 of any fire protection district, less one percent for cost of collection which shall be deposited in  
38 the state's general revenue fund after payment of premiums for surety bonds as provided in  
39 section 32.087, shall be deposited in the fire protection district sales tax trust fund established  
40 pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall  
41 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
42 director of revenue shall keep accurate records of the amount of money in the trust and which  
43 was collected in each fire protection district imposing a sales tax pursuant to this section, and the  
44 records shall be open to the inspection of officers of the fire protection district and the public.  
45 Not later than the tenth day of each month, the director of revenue shall distribute all moneys  
46 deposited in the trust fund during the preceding month to the fire protection district which levied  
47 the tax. Such funds shall be deposited with the treasurer of each such fire protection district, and  
48 all expenditures of funds arising from the fire protection district sales tax trust fund shall be for  
49 the operation of the fire protection district and for no other purpose.

50       5. The director of revenue may [authorize the state treasurer to] make refunds from the  
51 amounts in the trust fund and credited to any fire protection district for erroneous payments and  
52 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such  
53 fire protection districts. If any fire protection district abolishes the tax, the fire protection district  
54 shall notify the director of revenue of the action at least ninety days prior to the effective date of  
55 the repeal and the director of revenue may order retention in the trust fund, for a period of one  
56 year, of two percent of the amount collected after receipt of such notice to cover possible refunds  
57 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
58 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
59 fire protection district, the director of revenue shall remit the balance in the account to the fire  
60 protection district and close the account of that fire protection district. The director of revenue

61 shall notify each fire protection district of each instance of any amount refunded or any check  
62 redeemed from receipts due the fire protection district. In the event a tax within a fire protection  
63 district is approved under this section, and such fire protection district is dissolved, the tax shall  
64 lapse on the date that the fire protection district is dissolved and the proceeds from the last  
65 collection of such tax shall be distributed to the governing bodies of the counties formerly  
66 containing the fire protection district and the proceeds of the tax shall be used for fire protection  
67 services within such counties.

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

488.2206. 1. In addition to all court fees and costs prescribed by law, a surcharge of up  
2 to ten dollars shall be assessed as costs in each court proceeding filed in any court within [the  
3 thirty-first judicial circuit] **any judicial circuit composed of a single noncharter county** in all  
4 **civil and** criminal cases including violations of any county or municipal ordinance or any  
5 violation of a criminal or traffic law of the state, including an infraction, except that no such  
6 surcharge shall be collected in any proceeding in any court when the proceeding or defendant has  
7 been dismissed by the court or when costs are to be paid by the state, county, or municipality.  
8 For violations of the general criminal laws of the state or county ordinances, no such surcharge  
9 shall be collected unless it is authorized, by order, ordinance, or resolution by the county  
10 government where the violation occurred. For violations of municipal ordinances, no such  
11 surcharge shall be collected unless it is authorized by order, ordinance, or resolution by the  
12 municipal government where the violation occurred. Such surcharges shall be collected and  
13 disbursed by the clerk of each respective court responsible for collecting court costs in the  
14 manner provided by sections 488.010 to 488.020, and shall be payable to the treasurer of the  
15 political subdivision authorizing such surcharge, **who shall deposit the funds in a separate**  
16 **account known as the "justice center fund", to be established and maintained by the**  
17 **political subdivision.**

18       2. Each county or municipality shall use all funds received pursuant to this section only  
19 to pay for the costs associated with the land assemblage and purchase, **planning**, construction,  
20 maintenance, and operation of any county or municipal judicial facility **or justice center**  
21 including, but not limited to, **architectural, engineering, and other plans and studies**; debt  
22 service[,] ; utilities[,] ; maintenance[,] ; and building security. The county or municipality shall  
23 maintain records identifying [such operating costs, and any moneys not needed for the operating  
24 costs of the county or municipal judicial facility shall be transmitted quarterly to the general  
25 revenue fund of the county or municipality respectively] **all funds received and expenditures**  
26 **made from its respective center funds.**

644.021. 1. There is hereby created a water contaminant control agency to be known as  
2 the "Clean Water Commission of the State of Missouri", whose domicile for the purposes of  
3 sections 644.006 to 644.141 shall be deemed to be that of the department of natural resources.  
4 The commission shall consist of seven members appointed by the governor with the advice and  
5 consent of the senate. No more than four of the members shall belong to the same political party.  
6 All members shall be representative of the general interest of the public and shall have an interest  
7 in and knowledge of conservation and the effects and control of water contaminants. **At least**  
8 two [such] members[, but no more than two,] shall be knowledgeable concerning the needs of  
9 agriculture, industry or mining and interested in protecting these needs in a manner consistent  
10 with the purposes of sections 644.006 to 644.141. One [such] member shall be knowledgeable  
11 concerning the needs of publicly owned wastewater treatment works. **No more than** four  
12 members shall represent the public. No member shall receive, or have received during the  
13 previous two years, a significant portion of his or her income directly or indirectly from permit  
14 holders or applicants for a permit pursuant to any federal water pollution control act as amended  
15 and as applicable to this state. All members appointed on or after August 28, 2002, shall have  
16 demonstrated an interest and knowledge about water quality. All members appointed on or after  
17 August 28, 2002, shall be qualified by interest, education, training or experience to provide,  
18 assess and evaluate scientific and technical information concerning water quality, financial  
19 requirements and the effects of the promulgation of standards, rules and regulations. At the first  
20 meeting of the commission and at yearly intervals thereafter, the members shall select from  
21 among themselves a chairman and a vice chairman.

22       2. The members' terms of office shall be four years and until their successors are selected  
23 and qualified. Provided, however, that the first three members appointed shall serve a term of  
24 two years, the next three members appointed shall serve a term of four years, thereafter all  
25 members appointed shall serve a term of four years. There is no limitation on the number of  
26 terms any appointed member may serve. If a vacancy occurs the governor may appoint a  
27 member for the remaining portion of the unexpired term created by the vacancy. The governor  
28 may remove any appointed member for cause. The members of the commission shall be  
29 reimbursed for travel and other expenses actually and necessarily incurred in the performance  
30 of their duties.

31       3. The commission shall hold at least four regular meetings each year and such additional  
32 meetings as the chairman deems desirable at a place and time to be fixed by the chairman.  
33 Special meetings may be called by three members of the commission upon delivery of written  
34 notice to each member of the commission. Reasonable written notice of all meetings shall be  
35 given by the director to all members of the commission. Four members of the commission shall  
36 constitute a quorum. All powers and duties conferred specifically upon members of the

37 commission shall be exercised personally by the members and not by alternates or  
38 representatives. All actions of the commission shall be taken at meetings open to the public.  
39 Any member absent from six consecutive regular commission meetings for any cause whatsoever  
40 shall be deemed to have resigned and the vacancy shall be filled immediately in accordance with  
41 subsection 1 of this section.

**Section 1. 1. Neither the state nor any entity therein shall be permitted to expand  
2 their definition of residential rental property by further subdividing a parcel of residential  
3 rental property when enforcing a rental licensing ordinance.**

**4 2. Neither the state nor any political subdivision thereof shall require or enforce an  
5 occupancy permit and a business rental license simultaneously for the same parcel of  
6 residential rental property.**

7

[256.439. In order to provide public water supply storage treatment and  
2 water-related facilities in both urban and rural areas of the state, there is hereby  
3 established a "Multipurpose Water Resources Program". The program shall be  
4 administered by the state department of natural resources. The state department  
5 of natural resources may adopt rules and regulations necessary to implement the  
6 provisions of sections 256.437 to 256.445.]

✓