FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 125

91ST GENERAL ASSEMBLY

Reported from the Committee on Local Government and Related Matters, April 26, 2001, with recommendation that the House Committee Substitute for Senate Bill No. 125 Do Pass.

TED WEDEL, Chief Clerk

0635L.02C

AN ACT

To repeal sections 67.398, 67.1545, 82.300, 135.230, 214.030, 227.010, 227.230, 247.224, 347.189, section 135.200 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, section 135.200 as enacted by conference committee substitute for house committee substitute for senate bill no. 1, eighty-ninth general assembly, second extraordinary session and section 135.200 as enacted by senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 1656, eighty-ninth general assembly, second regular session, relating to political subdivisions, and to enact in lieu thereof fourteen new sections relating to the same subject.

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

Section A. Sections 67.398, 67.1545, 82.300, 135.230, 214.030, 227.010, 227.230, 247.224, 347.189, section 135.200 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, section 135.200 as enacted by conference committee substitute for house committee substitute for senate bill no. 1, eighty-ninth general assembly, second extraordinary session and section 135.200 as enacted by senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 1656, eighty-ninth general assembly, second regular session, are repealed and fourteen new sections enacted in lieu thereof, to be known as sections 67.398, 67.1442, 67.1545, 81.265, 82.300, 135.200, 135.230, 135.406, 214.030, 214.035, 227.010, 227.230, 247.165 and 347.189, to read as follows:

67.398. 1. The governing body of any city, town or village, or any county having a charter form of government, **or any county of the first classification with a population of at least one hundred seventy thousand but not more than one hundred eighty thousand inhabitants,** or any county of the first classification that contains part of a city with a population of at least three hundred thousand inhabitants, may enact ordinances to provide for the abatement of a condition of any lot or land that has the presence of debris of any kind including, but not limited to, weed cuttings, cut and fallen trees and shrubs, overgrown

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

vegetation and noxious weeds which are seven inches or more in height, rubbish and trash, lumber not piled or stacked twelve inches off the ground, rocks or bricks, tin, steel, parts of derelict cars or trucks, broken furniture, any flammable material which may endanger public safety or any material which is unhealthy or unsafe and declared to be a public nuisance.

2. Any ordinance authorized by this section may provide that if the owner fails to begin removing the nuisance within a specific time which shall not be longer than seven days of receiving notice that the nuisance has been ordered removed, or upon failure to pursue the removal of such nuisance without unnecessary delay, the building commissioner or designated officer shall cause the condition which constitutes the nuisance to be removed. If the building commissioner or designated officer causes such condition to be removed or abated, the cost of such removal shall be certified to the **[**city**]** **county** clerk or officer in charge of finance who shall cause the certified cost to be included in a special tax bill or added to the annual real estate tax bill, at the collecting official's option, for the property and the certified cost shall be collected by the city collector or other official collecting taxes in the same manner and procedure for collecting real estate taxes. If the certified cost is not paid, the tax bill shall be considered delinquent, and the collection of the delinquent bill shall be governed by the laws governing delinquent and back taxes. The tax bill from the date of its issuance shall be deemed a personal debt against the owner and shall also be a lien on the property until paid.

67.1442. Upon the written request of any real property owner within a city having a population of at least one hundred forty-nine thousand, located in a noncharter county of the first classification with a population of at least two hundred seven thousand, the governing body of the municipality may hold a public hearing for the removal of real property from such district or moved from one zone designation of the district to another zone designation of the district and such real property may be removed from such district or moved from one zone designation of a district to another zone designation of the same district, provided that:

(1) The board consents to the removal of such property;

(2) The district can meet its obligations without the revenues generated by or on the real property proposed to be removed from the district or moved from one zone designation of the district to another zone designation of the same district; and

(3) The public hearing is conducted in the same manner as required by section 67.1431 with notice of the hearing given in the same manner as required by section 67.1431 and such notice shall include:

(a) The date, time and place of the public hearing;

(b) The name of the district;

(c) The boundaries by street location, or other readily identifiable means if no street location exists of the real property proposed to be removed from the district or moved from one zone of designation of the district to another zone of designation of the same district, and a map illustrating the boundaries of the existing district and the real property proposed to be removed; and

(d) A statement that all interested persons shall be given an opportunity to be heard at the public hearing.

67.1545. 1. Any district in a city with a population of at least four hundred thousand located in more than one county may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, except sales of

motor vehicles, trailers, boats or outboard motors and sales to public utilities. Any sales and use tax imposed pursuant to this section may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent or one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

2. If any persons eligible to be registered voters reside within the district, the election authority shall:

(1) Specify a date upon which the election shall occur which date shall be a Tuesday, and shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after the date of the board's passage of the resolution and shall not be on the same day as an election conducted pursuant to the provisions of chapter 115, RSMo;

(2) Publish notice of the election in a newspaper of general circulation within the municipality two times. The first publication date shall be more than sixty days prior to the date of the election and the second publication date shall be not more than thirty days and not less than ten days prior to the date of the election. The published notice shall include, but not be limited to, the following information:

(a) The name and general boundaries of the district;

(b) The type of tax proposed, its rate, purpose and duration;

(c) The date the ballots for the election shall be mailed to qualified voters;

(d) The date of the election;

(e) Qualified voters will consist of:

a. Such persons who reside within the district and who are registered voters pursuant to the records of the election authority as of the thirtieth day prior to the date of the election; or

b. If no such registered voters reside in the district, the owners of real property located within the district pursuant to the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county, for real property as of the thirtieth day prior to the date of the election;

(f) A statement that persons residing in the district shall register to vote with the election authority on or before the thirtieth day prior to the date of the election in order to be a qualified voter for purposes of the election;

(g) A statement that the ballot must be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked, not later than the date of the election; and

(h) A statement that any qualified voter that did not receive a ballot in the mail or lost the ballot received in the mail may pick up a mail-in ballot at the election authority's office, specifying the dates and time such ballot will be available and the location of the election authority's office;

(3) The election authority shall mail to each qualified voter not more than fifteen days and not less than ten days prior to the date of the election together with a notice containing substantially the same information as the published notice and a return addressed envelope

directed to the election authority's office with a sworn affidavit on the reverse side of such envelope for the qualified voter's signature. For purposes of mailing ballots to real property owners only one ballot shall be mailed per capita at the address shown on the records of the county clerk, or the collector of revenue if the district is located in a city not within a county. Such affidavit shall be in substantially the following form:

FOR REGISTERED VOTERS:

I hereby declare under penalties of perjury that I reside in the ..... (insert name) Community Improvement District and I am a registered voter and qualified to vote in this election.

.....
Qualified Voter's Signature

.....
Printed Name of Qualified Voter

FOR REAL PROPERTY OWNERS:

I hereby declare under penalty of perjury that I am the owner of real property in the ..... (insert name) Community Improvement District and qualified to vote in this election, or authorized to affix my signature on behalf of the owner (named below) of real property in the ..... (insert name) Community Improvement District which is qualified to vote in this election.

.....
Signature

.....
Print Name of Real Property Owner
If Signer is Different from Owner:
Name of Signer: ..... State Basis of Legal Authority to Sign: .....

All persons or entities having a fee ownership in the property shall sign the ballot. Additional signature pages may be affixed to this ballot to accommodate all required signatures.

4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the authorized signature.

5. Mail-in ballots shall be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked, no later than the date of the election. The election authority shall transmit all voted ballots to a team of judges of not less than four, with an equal number from each of the two major

political parties. The judges shall be selected by the municipal clerk from lists compiled by the election authority. Upon receipt of the voted ballots, the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election judges shall be final and shall be immediately transmitted to the election authority. Any qualified voter who voted in such election may contest the result in the same manner as provided in chapter 115, RSMo.

6. The results of the election shall be entered upon the records of the election authority and a certified copy of the election results shall be filed with the municipal clerk, who shall cause the same to be entered upon the records of the municipal clerk.

7. The district shall reimburse the election authority for the costs it incurs to conduct an election under this section.

[2.**]** **3.** The ballot shall be substantially in the following form:

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

G YES G NO

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

[3.**]** **4.** Within ten days after the qualified voters have approved the imposition of the sales and use tax, the district shall, in accordance with section 32.097, RSMo, notify the director of the department of revenue. The sales and use tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of the department of revenue receives notice of the adoption of such tax.

[4.**]** **5.** The director of the department of revenue shall collect any tax adopted pursuant to this section pursuant to section 32.087, RSMo.

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

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

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

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

investment of other district funds.

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

81.265. No city having more than forty thousand inhabitants but less than forty nine thousand inhabitants and having a special charter and located in a county of the first classification with a charter form of government with a population of more than six hundred thousand but less than seven hundred thousand shall compensate the mayor of such town at a rate less than any general assembly member's compensation.

82.300. 1. Any city with a population of **[**three**]** **four** hundred **[**fifty**]** thousand or more inhabitants which is located in more than one county may enact all needful ordinances for preserving order, securing persons or property from violence, danger and destruction, protecting public and private property and for promoting the general interests and ensuring the good government of the city, and for the protection, regulation and orderly government of parks, public grounds and other public property of the city, both within and beyond the corporate limits of such city; and to prescribe and impose, enforce and collect fines, forfeitures and penalties for the breach of any provisions of such ordinances and to punish the violation of such ordinances by fine or imprisonment, or by both fine and imprisonment; but no fine shall exceed five hundred dollars nor imprisonment exceed twelve months for any such offense, except as provided in subsection 2 of this section.

2. Any city with a population of **[**three**]** **four** hundred **[**fifty**]** thousand or more inhabitants which is located in more than one county which operates a publicly owned treatment works in accordance with an approved pretreatment program pursuant to the federal Clean Water Act, 33 U.S.C. 1251, et seq. and chapter 644, RSMo, may enact all necessary ordinances which require compliance by an industrial user with any pretreatment standard or requirement. Such ordinances may authorize injunctive relief or the imposition of a fine of at least one thousand dollars but not more than five thousand dollars per violation for noncompliance with such pretreatment standards or requirements. For any continuing violation, each day of the violation shall be considered a separate offense.

3. Any city with a population of more than four hundred thousand inhabitants may enact all needful ordinances to protect public and private property from illegal and unauthorized dumping and littering, and to punish the violation of such ordinances by a fine not to exceed one thousand dollars or by imprisonment not to exceed twelve months for each offense, or by both such fine and imprisonment.

4. Any city with a population of more than four hundred thousand inhabitants may enact all needful ordinances to protect public and private property from nuisance and property maintenance code violations, and to punish the violation of such ordinances by a fine not to exceed one thousand dollars or by imprisonment not to exceed twelve months for each offense, or by both such fine and imprisonment.

[135.200. The following terms, whenever used in sections 135.200 to 135.256, mean:

(1) "Department", the department of economic development;

(2) "Director", the director of the department of economic development;

(3) "Facility", any building used as a revenue-producing enterprise located within an enterprise zone, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used

in connection with the operation of such facility;

(4) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(5) "New business facility" shall have the meaning defined in section 135.100, except that the term "lease" as used therein shall not include the leasing of property defined in paragraph (d) of subdivision (6) of this section;

(6) "Revenue-producing enterprise", means:

(a) Manufacturing activities classified as SICs 20 through 39;

(b) Agricultural activities classified as SIC 025;

(c) Rail transportation terminal activities classified as SIC 4013;

(d) Renting or leasing of residential property to low- and moderate- income persons as defined in federal law, 42 U.S.C. 5302(a)(20);

(e) Motor freight transportation terminal activities classified as SIC 4231;

(f) Public warehousing and storage activities classified as SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and warehousing self-storage;

(g) Water transportation terminal activities classified as SIC 4491;

(h) Airports, flying fields, and airport terminal services classified as SIC 4581;

(i) Wholesale trade activities classified as SICs 50 and 51;

(j) Insurance carriers activities classified as SICs 631, 632 and 633;

(k) Research and development activities classified as SIC 873, except 8733;

(l) Farm implement dealer activities classified as SIC 5999;

(m) Employment agency activities classified as SIC 7361;

(n) Computer programming, data processing and other computer-related activities classified as SIC 737;

(o) Health service activities classified as SICs 801, 802, 803, 804, 806, 807, 8092 and 8093;

(p) Interexchange telecommunications as defined in subdivision (20) of section 386.020, RSMo, or training activities conducted by an interexchange telecommunications company as defined in subdivision (19) of section 386.020, RSMo;

(q) Recycling activities classified as SIC 5093;

(r) Banking activities classified as SICs 602 and 603;

(s) Office activities as defined in subdivision (8) of section 135.100, notwithstanding SIC classification;

(t) Mining activities classified as SICs 10 through 14;

(u) The administrative management of any of the foregoing activities; or

(v) Any combination of any of the foregoing activities;

(7) "Satellite zone", a noncontiguous addition to an existing state designated enterprise zone;

(8) "SIC", the standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget.**]**

[135.200. The following terms, whenever used in sections 135.200 to 135.256, mean:

(1) "Department", the department of economic development;

(2) "Director", the director of the department of economic development;

(3) "Facility", any building used as a revenue-producing enterprise located within an enterprise

zone, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(5) "New business facility" shall have the meaning defined in section 135.100, except that the term "lease" as used therein shall not include the leasing of property defined in paragraph (d) of subdivision (6) of this section;

(6) "Revenue-producing enterprise", means:

(a) Manufacturing activities classified as SICs 20 through 39;

(b) Agricultural activities classified as SIC 025;

(c) Rail transportation terminal activities classified as SIC 4013;

(d) Renting or leasing of residential property to low and moderate income persons as defined in federal law, 42 U.S.C. 5302(a)(20);

(e) Motor freight transportation terminal activities classified as SIC 4231;

(f) Public warehousing and storage activities classified as SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and warehousing self-storage;

(g) Water transportation terminal activities classified as SIC 4491;

(h) Wholesale trade activities classified as SICs 50 and 51;

(i) Insurance carriers activities classified as SICs 631, 632 and 633;

(j) Research and development activities classified as SIC 873, except 8733;

(k) Farm implement dealer activities classified as SIC 5999;

(l) Employment agency activities classified as SIC 7361;

(m) Computer programming, data processing and other computer-related activities classified as SIC 737;

(n) Health service activities classified as SICs 801, 802, 803, 804, 806, 807, 8092 and 8093;

(o) Interexchange telecommunications as defined in subdivision (20) of section 386.020, RSMo, or training activities conducted by an interexchange telecommunications company as defined in subdivision (19) of section 386.020, RSMo;

(p) Recycling activities classified as SIC 5093;

(q) Banking activities classified as SICs 602 and 603;

(r) Office activities as defined in subdivision (8) of section 135.100, notwithstanding SIC classification;

(s) Mining activities classified as SICs 10 through 14;

(t) The administrative management of any of the foregoing activities; or

(u) Any combination of any of the foregoing activities;

(7) "Satellite zone", a noncontiguous addition to an existing state designated enterprise zone;

(8) "SIC", the primary standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget. For the purpose of this subdivision, "primary" means at least fifty percent of the activities so classified are performed at the new business facility during the taxpayer's tax period in which such tax credits are being claimed.**]**

135.200. The following terms, whenever used in sections 135.200 to **[**135.256**]** **135.257**, mean:

(1) "Department", the department of economic development;

(2) "Director", the director of the department of economic development;

(3) "Facility", any building used as a revenue-producing enterprise located within an enterprise zone, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(5) "New business facility" shall have the meaning defined in section 135.100, except that the term "lease" as used therein shall not include the leasing of property defined in paragraph (d) of subdivision (6) of this section;

(6) "Revenue-producing enterprise" means:

(a) Manufacturing activities classified as SICs 20 through 39;

(b) Agricultural activities classified as SIC 025;

(c) Rail transportation terminal activities classified as SIC 4013;

(d) Renting or leasing of residential property to low and moderate income persons as defined in federal law, 42 U.S.C. 5302(a)(20);

(e) Motor freight transportation terminal activities classified as SIC 4231;

(f) Public warehousing and storage activities classified as SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and warehousing self-storage;

(g) Water transportation terminal activities classified as SIC 4491;

(h) Wholesale trade activities classified as SICs 50 and 51;

(i) Insurance carriers activities classified as SICs 631, 632 and 633;

(j) Research and development activities classified as SIC 873, except 8733;

(k) Farm implement dealer activities classified as SIC 5999;

(l) Employment agency activities classified as SIC 7361;

(m) Computer programming, data processing and other computer-related activities classified as SIC 737;

(n) Health service activities classified as SICs 801, 802, 803, 804, 806, 807, 8092 and 8093;

(o) Interexchange telecommunications as defined in subdivision **[**(20)**] (24)** of section 386.020, RSMo, or training activities conducted by an interexchange telecommunications company as defined in subdivision **[**(19)**] (23)** of section 386.020, RSMo;

(p) Recycling activities classified as SIC 5093;

(q) Banking activities classified as SICs 602 and 603;

(r) Office activities as defined in subdivision (8) of section 135.100, notwithstanding SIC classification;

(s) Mining activities classified as SICs 10 through 14;

(t) Photofinishing laboratory activities classified in SIC 7384 and microfilm recording and developing services as contained in SIC classification 7389, provided that each such revenue-producing enterprise employs a minimum of one hundred employees at a single business facility;

(u) **Hotel and motel activities located within a federally designated champion community which is located in a city of the fourth classification with a population of more than four thousand**

located in a county of the third classification without a township form of government and with a population of more than thirteen thousand and less than thirteen thousand eight hundred and classified as SIC 7011 or NAICS 72111. Notwithstanding any other provisions of law to the contrary, hotel and motel activities as defined in this subdivision shall not be eligible for state enterprise zone tax credits but shall be eligible for the real property improvements exemption provided in subsection 1 of section 135.215, regardless of the number of new jobs created and maintained;

(v) The administrative management of any of the foregoing activities; or

[(v)**]** **(w)** Any combination of any of the foregoing activities;

A revenue-producing enterprise which is identified by a SIC classification number includes enterprises with the corresponding classification number in the 1997 edition of the North American Industry Classification System as prepared by the Executive Office of the President of the United States, Office of Management and Budget;

(7) "Satellite zone", a noncontiguous addition to an existing state designated enterprise zone;

(8) "SIC", the standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget.

135.230. 1. The exemption or credit established and allowed by section 135.220 and the credits allowed and established by subdivisions (1), (2), (3) and (4) of subsection 1 of section 135.225 shall be granted with respect to any new business facility located within an enterprise zone for a vested period not to exceed ten years following the date upon which the new business facility commences operation within the enterprise zone and such exemption shall be calculated, for each succeeding year of eligibility, in accordance with the formulas applied in the initial year in which the new business facility is certified as such, subject, however, to the limitation that all such credits allowed in sections 135.225 and 135.235 and the exemption allowed in section 135.220 shall be removed not later than fifteen years after the enterprise zone is designated as such. No credits shall be allowed pursuant to subdivision (1), (2), (3) or (4) of subsection 1 of section 135.225 or section 135.235 and no exemption shall be allowed pursuant to section 135.220 unless the number of new business facility employees engaged or maintained in employment at the new business facility for the taxable year for which the credit is claimed equals or exceeds two or the new business facility is a revenue-producing enterprise as defined in paragraph (d) of subdivision (6) of section 135.200. In order to qualify for either the exemption pursuant to section 135.220 or the credit pursuant to subdivision (4) of subsection 1 of section 135.225, or both, it shall be required that at least thirty percent of new business facility employees, as determined by subsection 4 of section 135.110, meet the criteria established in section 135.240 or are residents of an enterprise zone or some combination thereof, except taxpayers who establish a new business facility by operating a revenue-producing enterprise as defined in paragraph (d) of subdivision (6) of section 135.200 or any taxpayer that is an insurance company that established a new business facility satisfying the requirements of subdivision (8) of section 135.100 located within an enterprise zone after June 30, 1993, and before December 31, 1994, and that employs in excess of three hundred fifty new business facility employees at such facility each tax period for which the credits allowable pursuant to subdivisions (1) to (4) of subsection 1 of section 135.225 are claimed shall not be required to meet such requirement. A new business facility described as SIC 3751 shall be required to employ fifteen percent of such employees instead of the required thirty percent. For the purpose of

satisfying the thirty-percent requirement, residents must have lived in the enterprise zone for a period of at least one full calendar month and must have been employed at the new business facility for at least one full calendar month, and persons qualifying because they meet the requirements of section 135.240 must have satisfied such requirement at the time they were employed by the new business facility and must have been employed at the new business facility for at least one full calendar month. The director may temporarily reduce or waive this requirement for any business in an enterprise zone with ten or less full-time employees, and for businesses with eleven to twenty full-time employees this requirement may be temporarily reduced. No reduction or waiver may be granted for more than one tax period and shall not be renewable. The exemptions allowed in sections 135.215 and 135.220 and the credits allowed in sections 135.225 and 135.235 and the refund established and authorized in section 135.245 shall not be allowed to any "public utility", as such term is defined in section 386.020, RSMo. **For the purposes of achieving the fifteen-percent employment requirement set forth in this subsection, a new business facility described as SIC 3751 may count employees who were residents of the enterprise zone at the time they were employed by the new business facility and for at least ninety days thereafter, regardless of whether such employees continue to reside in the enterprise zone, so long as the employees remain employed by the new business facility and residents of the state of Missouri.**

2. Notwithstanding the provisions of subsection 1 of this section, motor carriers, barge lines or railroads engaged in transporting property for hire or any interexchange telecommunications company that establish a new business facility shall be eligible to qualify for the exemptions allowed in sections 135.215 and 135.220, and the credits allowed in sections 135.225 and 135.235 and the refund established and authorized in section 135.245, except that trucks, truck-trailers, truck semitrailers, rail or barge vehicles or other rolling stock for hire, track, switches, bridges, barges, tunnels, rail yards and spurs shall not constitute new business facility investment nor shall truck drivers or rail or barge vehicle operators constitute new business facility employees.

3. Notwithstanding any other provision of sections 135.200 to 135.256 to the contrary, motor carriers establishing a new business facility on or after January 1, 1993, but before January 1, 1995, may qualify for the tax credits available pursuant to sections 135.225 and 135.235 and the exemption provided in section 135.220, even if such new business facility has not satisfied the employee criteria, provided that such taxpayer employs an average of at least two hundred persons at such facility, exclusive of truck drivers and provided that such taxpayer maintains an average investment of at least ten million **dollars** at such facility, exclusive of rolling stock, during the tax period for which such credits and exemption are being claimed.

4. Any governing authority having jurisdiction of an area that has been designated an enterprise zone may petition the department to expand the boundaries of such existing enterprise zone. The director may approve such expansion if the director finds that:

(1) The area to be expanded meets the requirements prescribed in section 135.207 or 135.210, whichever is applicable;

(2) The area to be expanded is contiguous to the existing enterprise zone; **and**

(3) The number of expansions do not exceed three after August 28, 1994.

5. Notwithstanding the fifteen-year limitation as prescribed in subsection 1 of this section, any governing authority having jurisdiction of an area that has been designated as an enterprise zone by the director, except one designated pursuant to this subsection, may file a petition, as prescribed by the director, for redesignation of such area for an additional period not to exceed seven years following the

fifteenth anniversary of the enterprise zone's initial designation date; provided:

(1) The petition is filed with the director within three years prior to the date the tax credits authorized in sections 135.225 and 135.235 and the exemption allowed in section 135.220 are required to be removed pursuant to subsection 1 of this section;

(2) The governing authority identifies and conforms the boundaries of the area to be designated a new enterprise zone to the political boundaries established by the latest decennial census, unless otherwise approved by the director;

(3) The area satisfies the requirements prescribed in subdivisions (3), (4) and (5) of section 135.205 according to the latest decennial census or other appropriate source as approved by the director;

(4) The governing authority satisfies the requirements prescribed in sections 135.210, 135.215 and 135.255;

(5) The director finds that the area is unlikely to support reasonable tax assessment or to experience reasonable economic growth without such designation; and

(6) The director's recommendation that the area be designated as an enterprise zone, is approved by the joint committee on economic development policy and planning, as otherwise required in subsection 3 of section 135.210.

6. Any taxpayer having established a new business facility in an enterprise zone except one designated pursuant to subsection 5 of this section, who did not earn the tax credits authorized in sections 135.225 and 135.235 and the exemption allowed in section 135.220 for the full ten-year period because of the fifteen-year limitation as prescribed in subsection 1 of this section, shall be granted such benefits for ten tax years, less the number of tax years the benefits were claimed or could have been claimed prior to the expiration of the original fifteen-year period, except that such tax benefits shall not be earned for more than seven tax periods during the ensuing seven-year period, provided the taxpayer continues to operate the new business facility in an area that is designated an enterprise zone pursuant to subsection 5 of this section. Any taxpayer who establishes a new business facility subsequent to the commencement of the ensuing seven-year period, as authorized in subsection 5 of this section, may qualify for the tax credits authorized in sections 135.225 and 135.235, and the exemptions authorized in sections 135.215 and 135.220, pursuant to the same terms and conditions as prescribed in sections 135.100 to 135.256. The designation of any enterprise zone pursuant to subsection 5 of this section shall not be subject to the fifty enterprise zone limitation imposed in subsection 4 of section 135.210.

135.406. Notwithstanding sections 135.403 and 135.405, no more than one million dollars of the total amount of Missouri small business tax credits available for qualified investments in Missouri small businesses shall be used and made available for qualified investments in Missouri small businesses, which are enterprises which consist of one or more establishments assigned a SIC code of 8731 and the results of the activities of which are designed to be used by establishments assigned a SIC code of 2834, engaged solely in pharmaceutical research and development; but in the event this one million dollar set aside is not used in its entirety by September first of any year, the balance of the credit may be used by other entities qualifying for tax credits under the capital tax credit program as defined in sections 135.400 to 135.430. The limitations of subsection 2 of section 135.403 and section 135.405 upon the amounts of qualified investments, the aggregate of tax credits authorized and the maximum tax credits which may be evidenced by certificates of tax credit issued or owned by a single taxpayer shall not apply to amounts allocated by this section. The director shall give preference in issuing certificates of tax

credit to applicants under this section.

214.030. The cemetery lots owned by such **county,** city, town or village shall be conveyed by deed signed by the mayor **or presiding commissioner** of said **county,** city, town or village, duly attested by the **[**city**]** clerk **of such county, city, town or village, or other officer performing the duties of clerk**, and shall vest in the purchaser, his or her heirs and assigns, a right in fee simple to such lot for the sole purpose of interment **[**under**] pursuant to** the regulations of the council **or commission, except that such fee simple right may be revested in the county, city, town or village pursuant to section 214.035**.

214.035. 1. For purposes of this section, the term "lot owner" means the purchaser of the cemetery lot or such purchaser's heirs, administrators, trustees, legatees, devisees, or assigns.

2. Whenever a county, city, town or village has acquired real estate for the purpose of maintaining a cemetery or has acquired a cemetery from a cemetery association, and such county, city, town or village or its predecessor in title has conveyed any platted lot or designated piece of ground within the area of such cemetery, and the governing body of such county, city, town or village is the governing body of such cemetery pursuant to section 214.010, the title to any conveyed platted lots or designated pieces of ground, other than ground in which dead human remains are actually buried and all ground within two feet thereof, may be revested in the county, city, town or village in the following manner and subject to the following conditions:

(1) No interment shall have been made in the lot and the title to such lot shall have been vested in the present owner for a period of at least fifty years prior to the commencement of any proceedings pursuant to this section;

(2) If the lot owner of any cemetery lot is a resident of the county where the cemetery is located, the governing body shall cause to be served upon such lot owner a notice that proceedings have been initiated to revest the title of such lot in the county, city, town or village and that such lot owner may within the time provided by the notice file with the clerk or other officer performing the duties of clerk of such county, city, town or village, as applicable, a statement in writing explaining how rights in the cemetery lot were acquired and such person's desire to claim such rights in the lot. The notice shall be served in the manner provided for service of summons in a civil case and shall provide a period of not less than thirty days in which the statement can be filed. If the governing body ascertains that the statement filed by the lot owner is correct and the statement contains a claim asserting the rights of the lot owner in the lot, all proceedings by the governing body to revest title of the lot in the county, city, town or village shall be null and void and such proceedings shall be summarily terminated by the governing body as to the lots identified in the statement;

(3) If it is determined by the return of the sheriff of the county in which the cemetery is located that the lot owner is not a resident of the county and cannot be found in the county, the governing body may cause the notice required by subdivision (2) of this subsection to be published once each week for two consecutive weeks in a newspaper of general circulation within the county, city, town or village. Such notice shall contain a general description of the title revestment proceedings to be undertaken by the governing body pursuant to this section, lot numbers and descriptions and lot owners' names. In addition, the notice shall notify the lot owner that such lot owner may, within the time provided, file with the clerk or other officer performing

the duties of a clerk a statement setting forth how such lot owner acquired rights in the cemetery lot and that such lot owner desires to assert such rights. If the governing body ascertains that the statement filed by the lot owner is correct and the statement contains a claim asserting the rights of the lot owner in the lot, all proceedings by the governing body to revest title to the lot in the county, city, town or village shall be null and void and such proceedings shall be summarily terminated by the governing body as to the lots identified in the statement;

(4) All notices, with proofs of service, mailing and publication of such notices, and all ordinances or other resolutions adopted by the governing body relative to these revestment proceedings shall be made a part of the records of such governing body;

(5) Upon expiration of the period of time allowed for the filing of statements by lot owners as contained in the notice served personally, by mail or published, all parties who fail to file with the clerk, or other officer performing the duties of clerk in such county, city, town or village, their statement asserting their rights in the cemetery lots shall be deemed to have abandoned their rights and claims in the lot, and the governing body may bring an action in the circuit court of the county in which the cemetery is located against all lot owners in default, joining as many parties so in default as it may desire in one action, to have the rights of the parties in such lots or parcels terminated and the property restored to the governing body of such cemetery free of any right, title or interest of all such defaulting parties or their heirs, administrators, trustees, legatees, devisees or assigns. Such action in all other respects shall be brought and determined in the same manner as ordinary actions to determine title to real estate;

(6) In all such cases the fact that the grantee, holder or lot owner has not, for a term of more than fifty successive years, had occasion to make an interment in the cemetery lot and the fact that such grantee, holder or lot owner did not upon notification assert a claim in such lot, pursuant to this section, shall be prima facie evidence that the party has abandoned any rights such party may have had in such lot;

(7) A certified copy of the judgments in such actions quieting title may be filed in the office of the recorder of deeds in and for the county in which the cemetery is situated;

(8) All notices and all proceedings pursuant to this section shall distinctly describe the portion of such cemetery lot unused for burial purposes and the county, city, town or village shall leave sufficient ingress to, and egress from, any grave upon the lot, either by duly dedicated streets or alleys in the cemetery, or by leaving sufficient amounts of the unused portions of the cemetery for such purposes;

(9) This section shall not apply to any lot in any cemetery where a perpetual care contract has been entered into between such cemetery, the county, city, town or village and the owner of such lot;

(10) Compliance with the terms of this section shall as fully revest the county, city, town or village with, and divest the lot owner of record of, the title to such portions of such cemetery lot unused for burial purposes as though the lot had never been conveyed to any person, and such county, city, town or village, shall have, hold and enjoy such unclaimed portions of such lots for its own uses and purposes, subject to the laws of this state, and to the charter, ordinances and rules of such cemetery and the county, city, town or village.

227.010. **1.** The definitions of the terms "civil subdivision", "commission", "commissioner", "engineer", "municipality", "state highway" and "hard-surfaced road" as provided by section 226.010,

RSMo, shall apply to such terms as used in this chapter.

2. Whenever in this chapter the following words or terms are used, they shall be deemed and taken to have the meaning ascribed to them as follows:

(1) "Freeway", a divided highway with full control of access;

(2) "Traveled way", the through traffic lanes, including exit and entrance drives and acceleration/deceleration lanes, improved shoulders and all other paved areas of the state highway;

(3) "Weekend directional sign", a free-standing sign located outside of the traveled way with a face not larger than four square feet and not taller than four feet in height from the ground to the top of the sign, indicating the location and/or direction of real property for sale or lease and other information related to the sale or lease of real property, and displayed only between the hours of sunrise on Saturdays through sunset on Sundays.

227.230. **1.** The commission is authorized to let the privilege of erecting, constructing and maintaining (during the period for which such privilege may be let) marking signs, guide boards and danger or warning signals with advertisements thereon, on and along the state highway system, at such points and places as may be designated by the commission, and all money received for such privilege shall be paid into the state treasury to the credit of the state road fund and may be used for maintenance purposes on the state highway system.

2. Notwithstanding any law to the contrary, in any city not within a county, any county of the first classification with a population of more than nine hundred thousand, any county of the first classification with a population of more than one hundred seventy thousand and less than two hundred five thousand, any county of the third classification with a population of more than nineteen thousand five hundred and less than twenty thousand, any county of the first classification with a charter form of government and a population of less than two hundred fifty thousand, and any county of the first classification with a population of more than eighty thousand and less than eighty-three thousand, all according to the 1990 federal decennial census, any person or entity may erect weekend directional signs upon any portion of the right-of-way of a state highway which is not part of either the traveled way or a part of the right-of-way of any freeway, without charge and without consent of the commission; provided the weekend directional signs are not posted in a manner that obstructs or otherwise interferes with any traffic sign, traffic signal, traffic device, or with any motor vehicle operator's view of vehicular or pedestrian traffic.

247.165. 1. Whenever all or any part of a territory located within a public water supply district organized pursuant to sections 247.010 to 247.220 is included by annexation within the corporate limits of a municipality, but is not receiving water service from such district or such municipality at the time of such annexation, the municipality and the board of directors of the district may, within six months after such annexation becomes effective, develop an agreement to provide water service to the annexed territory. Such an agreement may also be developed within six months after the effective date of this section for territory that was annexed between January 1, 1999, and the effective date of this section but was not receiving water service from such district or such municipality on the effective date of this section. For the purposes of this section, "not receiving water service" shall mean that no water is being sold within the annexed territory by such district or municipality. If the municipality and district reach an agreement that detaches any territory from such district, the agreement shall be submitted to the circuit court

originally incorporating such district, and the court shall make an order and judgment detaching the territory described in the agreement from the remainder of the district and stating the boundary lines of the district after such detachment. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 247.110 to 247.227. Such subdistrict lines shall not become effective until the next election after the effective date of the agreement. At such time that the court's order and judgment becomes final, the clerk of the circuit court shall file certified copies of such order and judgment with the secretary of state and with the recorder of deeds and the county clerk of the county or counties in which the district is located. If an agreement is developed between a municipality and a water district pursuant to this subsection, subsections 2 to 8 of this section shall not apply to such agreement.

2. In any case in which the board of directors of such district and such municipality cannot reach such an agreement, an application may be made by the district or the municipality to the circuit court originally incorporating such district, requesting that three commissioners develop such an agreement. Such application shall include the name of one commissioner appointed by the applying party. The second party shall appoint one commissioner within thirty days of the service of the application upon the second party. If the second party fails to appoint a commissioner within such time period, the court shall appoint a commissioner on the behalf of the second party. Such two named commissioners may agree to appoint a third disinterested commissioner within thirty days after the appointment of the second commissioner. In any case in which such two commissioners cannot agree on or fail to make the appointment of the third disinterested commissioner within thirty days after the appointment of the second commissioner, the court shall appoint the third disinterested commissioner.

3. Upon the filing of such application and the appointment of three such commissioners, the court shall set a time for one or more hearings and shall order a public notice including the nature of the application, the annexed area affected, the names of the commissioners, and the time and place of such hearings, to be published for three weeks consecutively in a newspaper published in the county in which the application is pending, the last publication to be not more than seven days before the date set for the first hearing.

4. The commissioners shall develop an agreement between the district and the municipality to provide water service to the annexed territory. In developing the agreement, the commissioners shall consider information presented to them at hearings and any other information at their disposal including, but not limited to:

(1) The estimated future loss of revenue and costs for the water district related to the agreement;

(2) The amount of indebtedness of the water district within the annexed territory;

(3) Any contractual obligations of the water district within the annexed area; and

(4) The effect of the agreement on the water rates of the district.

Such agreement shall also include a recommendation for the apportionment of court costs, including reasonable compensation for the commissioners, between the municipality and the water district.

5. If the court finds that the agreement provides for necessary water service in the

annexed territory, then such agreement shall be fully effective upon approval by the court. The court shall also review the recommended apportionment of court costs and the reasonable compensation for the commissioners and affirm or modify such recommendations.

6. The order and judgment of the court shall be subject to appeal as provided by law.

7. If the court approves a detachment as part of the territorial agreement, it shall make its order and judgment detaching the territory described in the petition from the remainder of the district and stating the boundary lines of the district after such detachment. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 247.110 to 247.227. Any subdistrict lines shall not become effective until the next annual regular election.

8. At such time that the court's order and judgment becomes final, the clerk of the circuit court shall file certified copies of such order and judgment with the secretary of state and with the recorder of deeds and the county clerk of the county or counties in which the district is located.

[247.224. Any person who resides within the boundary of a public water supply district located in any county of the first classification with a population of more than eighty thousand and less than eighty-three thousand inhabitants and who is unable to receive services from such district due to the district's failure to provide such services may elect to be removed from such district by sending a written and signed request for removal via certified mail to the district. The district shall, upon receipt of such request, remove such resident from the district. If the resident elects to be removed from the district, the resident shall compensate the district for any costs incurred by the district for such resident's removal from the district and for any attempts by the district to provide service to such resident prior to the certified date that the district received the request for removal.**]**

347.189. Any limited liability company that owns and rents or leases real property**, or owns unoccupied real property,** located within any home rule city with a population of more than four hundred thousand inhabitants which is located in more than one county, shall file with that city's clerk an affidavit listing the name and address of at least one person, who has management control and responsibility for the real property owned and leased or rented by the limited liability company**, or owned by the limited liability company and unoccupied**.