

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 580
95TH GENERAL ASSEMBLY

3635L.07C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 48.020, 48.050, 49.272, 49.310, 50.622, 50.660, 50.783, 50.1020, 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 56.809, 58.030, 60.650, 67.085, 67.110, 67.456, 67.1000, 67.1003, 67.1360, 67.1361, 67.1461, 67.2000, 68.025, 68.035, 68.040, 68.070, 70.220, 70.605, 88.832, 92.715, 94.834, 104.190, 104.480, 115.305, 115.342, 115.346, 115.350, 135.950, 135.953, 135.957, 135.960, 135.963, 135.967, 137.180, 137.115, 137.243, 137.355, 138.431, 139.031, 139.100, 139.140, 139.150, 139.210, 139.220, 140.100, 140.050, 140.070, 140.080, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.830, 144.030, 165.071, 169.020, 169.324, 182.647, 193.265, 204.300, 221.105, 226.720, 250.140, 260.205, 260.247, 302.341, 319.030, 320.097, 321.017, 321.130, 321.250, 327.272, 349.045, 429.015, 429.110, 447.535, 473.739, 473.742, 516.098, and 537.620, RSMo, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 353, ninety-third general assembly, first regular session, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58, ninety-third general assembly, first regular session, and to enact in lieu thereof one hundred seventy-one new sections relating to political subdivisions, with penalty provisions.

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

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.

Section A. Sections 48.020, 48.050, 49.272, 49.310, 50.622, 50.660, 50.783, 50.1020, 2 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 56.809, 58.030, 60.650, 67.085, 3 67.110, 67.456, 67.1000, 67.1003, 67.1360, 67.1361, 67.1461, 67.2000, 68.025, 68.035, 68.040, 4 68.070, 70.220, 70.605, 88.832, 92.715, 94.834, 104.190, 104.480, 115.305, 115.342, 115.346, 5 115.350, 135.950, 135.953, 135.957, 135.960, 135.963, 135.967, 137.180, 137.115, 137.243, 6 137.355, 138.431, 139.031, 139.100, 139.140, 139.150, 139.210, 139.220, 140.100, 140.050, 7 140.070, 140.080, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 8 140.310, 140.340, 140.405, 140.420, 141.830, 144.030, 165.071, 169.020, 169.324, 182.647, 9 193.265, 204.300, 221.105, 226.720, 250.140, 260.205, 260.247, 302.341, 319.030, 320.097, 10 321.017, 321.130, 321.250, 327.272, 349.045, 429.015, 429.110, 447.535, 473.739, 473.742, 11 516.098, and 537.620, RSMo, and section 115.348 as enacted by conference committee 12 substitute for senate substitute for senate committee substitute for house committee substitute 13 for house bill no. 353, ninety-third general assembly, first regular session, and section 115.348 14 as enacted by conference committee substitute for senate substitute for senate committee 15 substitute for house committee substitute for house bill no. 58, ninety-third general assembly, 16 first regular session, are repealed and one hundred seventy-one new sections enacted in lieu 17 thereof, to be known as sections 1.201, 21.870, 29.212, 48.020, 48.050, 49.272, 49.310, 50.622, 18 50.660, 50.783, 50.830, 50.1020, 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 19 55.190, 56.809, 58.030, 59.003, 59.318, 60.650, 60.670, 66.720, 67.085, 67.110, 67.309, 67.314, 20 67.456, 67.1000, 67.1003, 67.1018, 67.1360, 67.1361, 67.1461, 67.2000, 67.2050, 67.2725, 21 67.3025, 68.025, 68.035, 68.040, 68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 22 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, 68.255, 68.260, 70.220, 70.605, 71.275, 71.515, 23 77.305, 79.025, 88.832, 92.013, 92.715, 94.271, 94.832, 94.834, 94.840, 94.845, 94.1011, 24 104.190, 104.480, 115.305, 115.342, 115.350, 135.950, 135.953, 135.957, 135.960, 135.963, 25 135.967, 135.969, 137.115, 137.126, 137.180, 137.243, 137.355, 138.431, 139.031, 139.100, 26 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.150, 140.160, 27 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 28 141.830, 144.030, 144.055, 144.810, 165.071, 169.020, 169.324, 182.647, 184.500, 184.503, 29 184.506, 184.509, 184.512, 193.265, 204.300, 221.105, 226.720, 246.310, 249.425, 249.669, 30 250.140, 260.205, 260.247, 301.4010, 301.4015, 301.4016, 301.4017, 301.4019, 301.4021, 31 301.4023, 301.4025, 301.4027, 301.4029, 302.341, 319.030, 320.097, 321.017, 321.018, 32 321.130, 321.250, 327.272, 349.045, 393.107, 393.320, 429.015, 429.110, 431.210, 447.535, 33 447.548, 473.739, 473.742, 516.098, 537.620, 1, 2, and 3, to read as follows:

1.201. All employees employed by any private business, organization, or by the state 2 of Missouri, any county, any municipality, or any other political subdivision of the state 3 possess the fundamental civil right to report what he or she reasonably believes to be an

4 act of his or her employer in violation of any law or strong mandate of public policy and
5 the fundamental civil right to refuse to engage in any act which he or she reasonably
6 believes would be an act of his or her employer in violation of any law or strong mandate
7 of public policy.

21.870. 1. There is hereby established a joint committee of the general assembly,
2 which shall be known as the "Joint Committee on Missouri's Eco Friendly Solid Waste",
3 which shall be composed of five members of the senate, with no more than three members
4 of one party, and five members of the house of representatives, with no more than three
5 members of one party. The senate members of the committee shall be appointed by the
6 president pro tem of the senate and the house members by the speaker of the house of
7 representatives. The committee shall select either a chairperson or co-chairpersons, one
8 of whom shall be a member of the senate and one a member of the house of representatives.
9 A majority of the members shall constitute a quorum. Meetings of the committee may be
10 called at such time and place as the chairperson or chairpersons designate.

11 2. The committee shall examine Missouri's present and future solid waste
12 management needs to determine the best strategy to ensure an affordable and
13 environmentally conscious strategy for long-term waste management that will meet the
14 needs of the people and businesses of Missouri for the next twenty-five years.

15 3. The joint committee may hold hearings as it deems advisable and may obtain any
16 input or information necessary to fulfill its obligations. The committee may make
17 reasonable requests for staff assistance from the research and appropriations staffs of the
18 house and senate and the committee on legislative research, as well as the department of
19 economic development, the department of natural resources, and the public service
20 commission.

21 4. The joint committee shall prepare a final report, together with its
22 recommendations for any legislative action deemed necessary, for submission to the general
23 assembly by December 31, 2010, at which time the joint committee shall be dissolved.

24 5. Members of the committee shall receive no compensation but may be reimbursed
25 for reasonable and necessary expenses associated with the performance of their official
26 duties.

27 6. Until such time as the joint committee makes its final report, the department of
28 natural resources shall issue no permits for any new nonsource separated material
29 recovery facility.

29.212. Any retirement system established by the state of Missouri or any political
2 subdivision or instrumentality of the state for the purpose of providing retirement plan
3 benefits for elected or appointed public officials or employees of the state of Missouri or

4 **any political subdivision of the state may be audited by the state auditor every three years,**
5 **or more frequently as otherwise required by law.**

48.020. 1. All counties of this state are hereby classified, for the purpose of establishing
2 organization and powers in accordance with the provisions of section 8, article VI, Constitution
3 of Missouri, into four classifications determined as follows:

4 Classification 1. All counties having an assessed valuation of [six] **nine** hundred million
5 dollars and over shall automatically be in the first classification after that county has maintained
6 such valuation for the time period required by section 48.030; **provided** however[,], that:

7 (1) Any county of the second classification which, on August [13, 1988] **28, 2010**, has
8 had an assessed valuation of at least [four] **six** hundred million dollars for at least one year may,
9 by resolution of the governing body of the county, elect to be classified as a county of the first
10 classification after it has maintained such valuation for the period of time required by the
11 provisions of section 48.030;

12 (2) **Any county of the second classification which, on August 28, 2010, has had an**
13 **assessed valuation of at least six hundred million dollars for at least five years may, by**
14 **resolution of the governing body of the county duly adopted prior to December 31, 2010,**
15 **elect to remain classified as a county of the second classification until the assessed valuation**
16 **of the county after 2009 is such as to place it in another classification and it has maintained**
17 **the necessary valuation for the period of time required by section 48.030.**

18 Classification 2. All counties having an assessed valuation of [four] **six** hundred [fifty]
19 million dollars and less than the assessed valuation necessary for that county to be in the first
20 classification shall automatically be in the second classification after that county has maintained
21 such valuation for the time period required by section 48.030.

22 Classification 3. All counties having an assessed valuation of less than the assessed
23 valuation necessary for that county to be in the second classification shall automatically be in the
24 third classification.

25 Classification 4. All counties which have attained the second classification prior to
26 August 13, 1988, and which would otherwise return to the third classification after August 13,
27 1988, because of changes in assessed valuation shall remain a county in the second classification
28 and shall operate under the laws of this state applying to the second classification.

29 **2. The required assessed valuation for each classification under subsection 1 of this**
30 **section shall be increased annually by an amount equal to the percentage change in the**
31 **annual average of the Consumer Price Index for All Urban Consumers (CPI-U) or zero,**
32 **whichever is greater. The state tax commission shall calculate and publish this amount so**
33 **that it is available to all counties.**

48.050. **1.** Any elected county official whose office may be abolished or consolidated with another office as a result of the change of the county from one class to another shall continue to hold the office to which [he] **the official** was elected for the term for which [he] **the official** was elected. Any office which may be established as a result of the change of the county from one class to another shall be filled in accordance with the provisions of the law relating to the filling of vacancies for such office.

2. When any county changes classification, the salary established for each county official at the time of the change shall not be reduced until such person holding the office at the time of the change leaves office.

49.272. **1.** The county commission of any **of the following counties may impose a civil fine as provided in this section:**

(1) Any county of the first classification without a charter form of government and with more than one hundred thirty-five thousand four hundred but [less] **fewer** than one hundred thirty-five thousand five hundred inhabitants[, and in] ;

(2) Any county of the first classification without a charter form of government having a population of at least eighty-two thousand inhabitants, but [less] **fewer** than eighty-two thousand one hundred inhabitants[.] ;

(3) Any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants[.] ;

(4) Any county of the first classification with more than one hundred ninety-eight thousand but fewer than one hundred ninety-nine thousand two hundred inhabitants[, and] ;

(5) Any county of the first classification with more than two hundred forty thousand three hundred but [less] **fewer** than two hundred forty thousand four hundred inhabitants[.] ;

(6) Any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants.

2. Any county listed in subsection 1 of this section which has an appointed county counselor and which adopts or has adopted rules, regulations or ordinances under authority of a statute which prescribes or authorizes a violation of such rules, regulations or ordinances to be a misdemeanor **or infraction** punishable as provided by law, may by rule, regulation or ordinance impose a civil fine not to exceed one thousand dollars for each violation. Any fines imposed and collected under such rules, regulations or ordinances shall be payable to the county general fund to be used to pay for the cost of enforcement of such rules, regulations or ordinances.

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

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

18 2. The county commission in all counties of the fourth classification and any county of
19 the third classification [with a population of at least fourteen thousand and not more than
20 fourteen thousand five hundred inhabitants bordering a county of the first classification without
21 a charter form of government with a population of at least eighty thousand and not more than
22 eighty-three thousand inhabitants] may provide for the erection and maintenance of a good and
23 sufficient jail or holding cell facility at a site in the county other than at the established seat of
24 justice.

50.622. **1.** Any county may amend the annual budget during any fiscal year in which:

2 **(1)** The county receives additional funds, and such amount or source, including but not
3 limited to[,] federal or state grants or private donations, could not be estimated **or anticipated**
4 when the budget was adopted; **or**

5 **(2) The county experiences a verifiable decline in funds, and such amount or**
6 **source, including but not limited to federal or state grants or private donations, could not**
7 **be estimated or anticipated when the budget was adopted; provided that, any decrease in**
8 **appropriations shall be allocated among the county departments, offices, institutions,**
9 **commissions, and boards in a fair and equitable manner under all the circumstances, and**
10 **shall not unduly affect any one department, office, institution, commission, or board.**

11 **2. Any decrease in an appropriation authorized under subdivision (2) of subsection**
12 **1 of this section shall not impact any dedicated fund otherwise provided by law.**

13 **3.** The county shall follow the same procedures as required in sections 50.525 to 50.745
14 for adoption of the annual budget to amend its budget during a fiscal year, **except that the notice**
15 **provided for in section 50.600 shall be extended to thirty days for purposes of this section.**

16 **4. The general assembly shall review subdivision (2) of subsection 1 of this section**
17 **and subsection 2 of this section in the regular session of the general assembly beginning in**
18 **January, 2015, for the purpose of determining whether such provisions are no longer**
19 **applicable and should be repealed.**

50.660. 1. All contracts shall be executed in the name of the county, or in the name of
2 a township in a county with a township form of government, by the head of the department or
3 officer concerned, except contracts for the purchase of supplies, materials, equipment or services
4 other than personal made by the officer in charge of purchasing in any county or township having
5 the officer. No contract or order imposing any financial obligation on the county or township
6 is binding on the county or township unless it is in writing and unless there is a balance
7 otherwise unencumbered to the credit of the appropriation to which it is to be charged and a cash
8 balance otherwise unencumbered in the treasury to the credit of the fund from which payment
9 is to be made, each sufficient to meet the obligation incurred and unless the contract or order
10 bears the certification of the accounting officer so stating; except that in case of any contract for
11 public works or buildings to be paid for from bond funds or from taxes levied for the purpose
12 it is sufficient for the accounting officer to certify that the bonds or taxes have been authorized
13 by vote of the people and that there is a sufficient unencumbered amount of the bonds yet to be
14 sold or of the taxes levied and yet to be collected to meet the obligation in case there is not a
15 sufficient unencumbered cash balance in the treasury. All contracts and purchases shall be let
16 to the lowest and best bidder after due opportunity for competition, including advertising the
17 proposed letting in a newspaper in the county or township with a circulation of at least five
18 hundred copies per issue, if there is one, except that the advertising is not required in case of
19 contracts or purchases involving an expenditure of less than six thousand dollars. **In addition,**
20 **the commission of any county of the first classification shall advertise such contracts and**
21 **purchases for bid on the county website, if one is available, for not less than fifteen days.**
22 It is not necessary to obtain bids on any purchase in the amount of [four] **five** thousand [five
23 hundred] dollars or less made from any one person, firm or corporation during any period of
24 ninety days. All bids for any contract or purchase may be rejected and new bids advertised for.
25 Contracts which provide that the person contracting with the county or township shall, during
26 the term of the contract, furnish to the county or township at the price therein specified the
27 supplies, materials, equipment or services other than personal therein described, in the quantities
28 required, and from time to time as ordered by the officer in charge of purchasing during the term
29 of the contract, need not bear the certification of the accounting officer, as herein provided; but
30 all orders for supplies, materials, equipment or services other than personal shall bear the
31 certification. In case of such contract, no financial obligation accrues against the county or
32 township until the supplies, materials, equipment or services other than personal are so ordered

33 and the certificate furnished. **In addition, the commission of any county of the first**
34 **classification shall post such notice on the county website, if one is available, for not less**
35 **than thirty days. In a county of the first classification, any prospective bidder or offeror**
36 **may file a written challenge, prior to approval of the contract by the county commission,**
37 **that a supply has a single feasible source under this section. Upon receiving such a**
38 **challenge, the commission shall take testimony on the subject at a public meeting and vote**
39 **on whether to proceed with the single feasible source purchase or accept bids under section**
40 **50.660 for such supply.**

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

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

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

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

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

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

50.830. 1. Except as provided in subsection 2 of this section, following each quarter
2 **of the fiscal year, the county shall hold at least one public hearing to review the budget,**
3 **including the records of the receipts and disbursements of every office of the county which**
4 **receives or disburses money on behalf of the county. At least five days' notice of the**
5 **hearing shall be given.**

6 **2. This section shall not apply to any county that reviews the county budget on a**
7 **monthly basis.**

8 **3. The general assembly shall review this section in the regular session of the**
9 **general assembly beginning in January, 2015, for the purpose of determining whether the**
10 **section is no longer applicable and should be repealed.**

50.1020. 1. The board may accept gifts, donations, grants and bequests from private or
2 public sources to the county employees' retirement system fund.

3 2. No state moneys shall be used to fund sections 50.1000 to 50.1300.

4 3. In all counties, except counties [of the first classification] having a charter form of
5 government and any city not within a county, the penalties provided in sections 137.280 and
6 137.345, RSMo, shall be deposited in the county employees' retirement fund. Any interest
7 derived from the collection and investment of any part of the penalties shall also be credited to
8 the county employees' retirement fund. All penalties and interest shall be transmitted to the
9 board monthly by the county treasurer. The county assessor shall maintain a written or electronic
10 log reflecting number of assessment notices sent, number of personal property lists that were not
11 returned by the deadline established by law, number of penalties waived and the reason for
12 waiving such penalty.

13 4. Other provisions of law to the contrary notwithstanding, pending final settlement of
14 taxes collected by the county collector, the county collector shall deposit all money collected in
15 interest-bearing deposits within twenty-four hours after the close of business each day collections
16 are received, except on Fridays of each week or on days prior to a state or national holiday, in
17 a financial institution and all interest or other gain on such deposits shall be paid to the county
18 treasurer and shall be credited to the political subdivision for which the funds were collected.

19 5. Each county clerk **or a designee of the county clerk who is responsible for payroll**
20 **and personnel records**, except in counties [of the first classification] having a charter form of
21 government and any city not within a county, shall make the payroll deductions mandated
22 pursuant to subsection 2 or 3 of section 50.1040, and the county treasurer shall transmit these
23 moneys monthly to the board for deposit into the county employees' retirement fund.

24 6. Each county, except counties [of the first classification] with a charter form of
25 government and any city not within a county, shall deposit in the county employees' retirement
26 fund each payroll period ending after December 31, 2002, an amount equal to four percent of the
27 compensation paid in such payroll period to each employee hired or rehired by that county on
28 or after February 25, 2002. Such deposit shall be paid out of the county funds or, at the county's
29 election, in whole or in part through payroll deduction as described in subsection 2 of section
30 50.1040. All amounts due pursuant to this subsection shall be transmitted by the county treasurer
31 to the county employees' retirement fund immediately following the payroll period for which

32 such amounts are due. Each county clerk **or other county official responsible for payroll and**
33 **personnel records** shall maintain a written or electronic log reflecting the employees hired or
34 rehired by such county on or after February 25, 2002, the amount of each such employee's
35 compensation, and the dollar amount due each payroll period by the county pursuant to this
36 subsection with respect to each such employee, and shall provide such log to the county
37 employees' retirement fund immediately following the payroll period for which such amounts
38 are due.

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

13 2. In all counties having a charter form of government, **other than any county adopting**
14 **a charter form of government after January 1, 2008**, and any city not within a county, the
15 collector shall collect on behalf of the county and pay into the county general fund a fee for the
16 collection of delinquent and back taxes of two percent on all sums collected to be added to the
17 face of the tax bill and collected from the party paying the tax except that in a county with a
18 charter form of government and with more than two hundred fifty thousand but less than seven
19 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the
20 collection of delinquent and back taxes of three percent on all sums collected to be added to the
21 face of the tax bill and collected from the party paying the tax. If a county is required by section
22 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection
23 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection
24 shall be paid into the county general fund.

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

52.312. Notwithstanding any provisions of law to the contrary, in addition to fees
2 provided for in this chapter, or any other provisions of law in conflict with the provisions of this

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

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

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

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

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

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

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

16 **5. In the event a county of the third or fourth classification abolishes its township**
17 **form of government under chapter 65, the county collector-treasurer shall assume all**
18 **duties, compensation, fee schedules, and requirements of the collector-treasurer provided**
19 **under sections 54.280 and 54.320.**

 55.030. The county auditor of a county [of the first class] having a charter form of
2 government shall prescribe, with the approval of the governing body of the county and the state
3 auditor, the accounting system of the county. He shall keep accounts of all appropriations and
4 expenditures made by the governing body of the county; and no warrant shall be drawn or
5 obligation incurred without his certification that an unencumbered balance, sufficient to pay the
6 same, remains in the appropriation account against which such warrant or obligation is to be
7 charged. He shall audit and examine all accounts, demands, and claims of every kind and
8 character presented for payment against such county, and shall approve to the governing body
9 of the county all lawful, true, and just accounts, demands, and claims of every kind and character
10 payable out of the county revenue or out of any county funds before the same shall be allowed
11 and a warrant issued therefor. Whenever the county auditor deems it necessary to the proper
12 examination of any account, demand, or claim, he may examine the parties, witnesses, and others
13 on oath or affirmation touching any matter or circumstance in the examination of such account,
14 demand, or claim. At the direction of the governing body of the county, he shall audit the
15 accounts of all officers and employees of the county and upon their retirement from office and
16 shall keep a correct account between the county and all county officers; and he shall examine all
17 records and settlements made by them for and with the governing body of the county or with
18 each other; and the county auditor shall, at all reasonable times, have access to all books, county
19 records, or papers kept by any county or township officer, employee, or road overseer. He may
20 keep an inventory of all county property under the control and management of the various
21 officers and departments and shall annually take an inventory of any such property at an original
22 value of [two hundred fifty] **one thousand** dollars or more showing the amount, location and
23 estimated value thereof. He shall perform such other duties in relation to the fiscal
24 administration of the county as the governing body of the county shall from time to time
25 prescribe. The county auditor shall not be personally liable for any costs for any proceeding
26 instituted against him in his official capacity.

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

55.190. The county collector of revenue of each county of the first class not having a
2 charter form of government and of each county of the second class shall [make] **provide,**
3 **electronically or otherwise,** a daily report to the auditor of receipts [and balance in his hands,
4 and where deposited], and shall deliver to the auditor each day a deposit slip showing the day's
5 deposit. The collector shall, upon receiving taxes, give [duplicate] a numbered tax [receipts,
6 which] **receipt to** the taxpayer [shall take to the auditor to be countersigned by him, one of which
7 the auditor shall retain, and charge the amount thereof to the collector]. The collector shall also
8 [make] **provide, electronically or otherwise,** a daily report to the auditor of all other sums of
9 money collected by [him] **the collector** from any source whatsoever, and in such report shall
10 state [from whom collected, and] on what account[, which sums shall be charged by the auditor
11 to the collector] **collected.** The collector shall[, upon turning] **turn** money over to the county
12 treasurer[, take duplicate receipts therefor and file same immediately with the county auditor]
13 **under section 139.210, RSMo.**

56.809. 1. The general administration and the responsibility for the proper operation of
2 the fund are vested in a board of trustees of five persons. Trustees shall be elected by a secret
3 ballot vote of the prosecuting attorneys and circuit attorneys of this state. Trustees shall be
4 chosen for terms of four years from the first day of January next following their election except
5 that the members of the first board shall be appointed by the governor by and with the consent
6 of the senate after notification in writing, respectively, by the prosecuting attorneys and circuit
7 attorneys of eighty percent of the counties in the state, including a city not within a county, that
8 the prosecuting attorney or circuit attorney has elected to come under the provisions of sections
9 56.800 to 56.840. It shall be the responsibility of the initial board to establish procedures for the
10 conduct of future elections of trustees and such procedures shall be approved by a majority vote
11 by secret ballot of the prosecuting attorneys and circuit attorneys in this state. The board shall
12 have all powers and duties that are necessary and proper to enable it, its officers, employees and
13 agents to fully and effectively carry out all the purposes of sections 56.800 to 56.840.

14 2. The board of trustees shall elect one of their number as chairman and one of their
15 number as vice chairman and may employ an administrator who shall serve as executive
16 secretary to the board. The Missouri office of prosecution services, sections 56.750 to 56.775,
17 may, in the discretion of the board of trustees, act as administrative employees to carry out all
18 of the purposes of sections 56.800 to 56.840. In addition, the board of trustees may appoint such
19 other employees as may be required. The board shall hold regular meetings at least once each
20 quarter. Other meetings may be called as necessary by the chairman or by any three members
21 of the board. Notice of such meetings shall be given in accordance with chapter 610, RSMo.

22 3. The board of trustees shall appoint an actuary or firm of actuaries as technical advisor
23 to the board of trustees.

24 4. The board of trustees shall retain investment advisors to be investment advisors to the
25 board.

26 5. The board of trustees may retain legal counsel to advise the board and represent the
27 system in legal proceedings.

28 6. The board shall arrange for annual audits of the records and accounts of the system
29 by a certified public accountant or by a firm of certified public accountants. The state auditor
30 [shall examine such audits at least] **may audit the system** once every three years and report to
31 the board of trustees and to the governor.

32 7. The board of trustees shall serve without compensation for their services as such;
33 except that each trustee shall be paid from the system's funds for any necessary expenses incurred
34 in the performance of duties authorized by the board.

35 8. The board of trustees shall be authorized to appropriate funds from the system for
36 administrative costs in the operation of the system.

37 9. The board of trustees shall, from time to time, after receiving the advice of its actuary,
38 adopt such mortality and other tables of experience, and a rate or rates of regular interest, as shall
39 be necessary for the actuarial requirements of the system, and shall require its executive secretary
40 to keep in convenient form such data as shall be necessary for actuarial investigations of the
41 experience of the system, and such data as shall be necessary for the annual actuarial valuations
42 of the system.

43 10. The board of trustees shall, after reasonable notice to all interested parties, hear and
44 decide questions arising from the administration of sections 56.800 to [56.835] **56.840**; except
45 that within thirty days after a decision or order, any member, retirant, beneficiary or political
46 subdivision adversely affected by that determination or order may make an appeal under the
47 provisions of chapter 536, RSMo.

48 11. The board of trustees shall arrange for adequate surety bonds covering the executive
49 secretary and any other custodian of funds or investments of the board. When approved by the
50 board, such bonds shall be deposited in the office of the Missouri secretary of state.

51 12. Subject to the limitations of sections 56.800 to [56.835] **56.840**, the board of trustees
52 shall formulate and adopt rules and regulations for the government of its own proceedings and
53 for the administration of the retirement system.

54 13. The board of trustees shall be the trustees of the funds of the system. Subject to the
55 provisions of any applicable federal or state laws, the board of trustees shall have full power to
56 invest and reinvest the moneys of the system, and to hold, purchase, sell, assign, transfer or
57 dispose of any of the securities and investments in which such moneys shall have been invested,
58 as well as the proceeds of such investments and such moneys.

59 14. Notwithstanding any other provision of the law to the contrary, the board of trustees
60 may delegate to its duly appointed investment advisors authority to act in place of the board of
61 trustees in the investment and reinvestment of all or part of the moneys of the system, and may
62 also delegate to such advisors the authority to act in place of the board of trustees in the holding,
63 purchasing, selling, assigning, transferring or disposing of any or all of the securities and
64 investments in which such moneys shall have been invested, as well as the proceeds of such
65 investments and such moneys. Such investment counselor shall be registered as an investment
66 advisor with the United States Securities and Exchange Commission. In exercising or delegating
67 its investment powers and authority, members of the board of trustees shall exercise ordinary
68 business care and prudence under the facts and circumstances prevailing at the time of the action
69 or decision. In so doing, the board of trustees shall consider the long-term and short-term needs
70 of the system in carrying out its purposes, the system's present and anticipated financial
71 requirements, the expected total return on the system's investment, the general economic
72 conditions, income, growth, long-term net appreciation, and probable safety of funds. No
73 member of the board of trustees shall be liable for any action taken or omitted with respect to the
74 exercise of or delegation of these powers and authority if such member shall have discharged the
75 duties of his or her position in good faith and with that degree of diligence, care and skill which
76 prudent men and women would ordinarily exercise under similar circumstances in a like
77 position.

78 15. The board shall keep a record of its proceedings which shall be open to public
79 inspection. It shall annually prepare a report showing the financial condition of the system. The
80 report shall contain, but not be limited to, an auditor's opinion, financial statements prepared in
81 accordance with generally accepted accounting principles, an actuary's certification along with
82 actuarial assumptions and financial solvency tests.

58.030. **1.** No person shall be elected or appointed to the office of coroner unless he be
2 a citizen of the United States, over the age of twenty-one years, and shall have resided within the
3 state one whole year, and within the county for which he is elected, six months next preceding
4 the election.

**2. Each person elected or appointed to the office of coroner or deputy coroner shall
6 complete the applicable annual training requirements under sections 58.095 and 58.096
7 within six months of the person's election or appointment.**

**59.003. All requests for records filed or recorded by the recorder of deeds under
2 this chapter dated after December 31, 1969, shall be made to the office of the recorder of
3 deeds in which the record was originally recorded.**

**59.318. A donation of one dollar may be collected by the recorder of deeds for any
2 county with a charter form of government and with more than six hundred thousand but**

3 fewer than seven hundred thousand inhabitants, over and above any fees required by law,
4 when any instruments specified in subdivisions (3) and (5) of section 59.330 are recorded.
5 The donations collected for the recorded instrument shall be forwarded monthly by the
6 recorder of deeds to the county treasurer, and the donations so forwarded shall be
7 deposited by the county treasurer into the housing resource commission fund to assist
8 homeless families and provide financial assistance to organizations addressing
9 homelessness in the county. The recorder shall provide a check-off box for such donation
10 on the application form.

60.650. For the purpose of preserving evidence of land surveys, every surveyor who
2 establishes, restores, or reestablishes one or more corners [that create a new parcel of land] shall
3 file the results of such survey with the recorder of deeds in the county or counties in which the
4 survey is situated within sixty days after the survey has been certified.

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

2 (1) "Cadastral parcel mapping", an accurately delineated identification of all real
3 property parcels. The cadastral map is based upon the USPLSS. For cadastral parcel
4 maps the position of the legal framework is derived from the USPLSS, existing tax maps,
5 and tax database legal descriptions, recorded deeds, recorded surveys, and recorded
6 subdivision plats.

7 (2) "Digital cadastral parcel mapping", encompasses the concepts of automated
8 mapping, graphic display and output, data analysis, and data base management as pertains
9 to cadastral parcel mapping. Digital cadastral parcel mapping systems consist of
10 hardware, software, data, people, organizations, and institutional arrangements for
11 collecting, storing, analyzing, and disseminating information about the location and areas
12 of parcels and the USPLSS;

13 (3) "USPLSS" or "United States public land survey system", a survey executed
14 under the authority of the United States government as recorded on the official plats and
15 field notes of the United States public land survey maintained by the land survey program
16 of the department of natural resources;

17 (4) "Tax map", a document or map for taxation purposes representing the location,
18 dimensions, and other relevant information pertaining to a parcel of land subject to
19 property taxes.

20 2. The office of the state land surveyor established within the department of natural
21 resources shall promulgate rules and regulations establishing minimum standards for
22 digital cadastral parcel mapping. Any rule or portion of a rule, as that term is defined in
23 section 536.010, that is created under the authority delegated in this section shall become
24 effective only if it complies with and is subject to all of the provisions of chapter 536, and,

25 **if applicable, section 536.028. This section and chapter 536, are nonseverable and if any**
26 **of the powers vested with the general assembly pursuant to chapter 536, to review, to delay**
27 **the effective date, or to disapprove and annul a rule are subsequently held**
28 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
29 **after August 28, 2010, shall be invalid and void.**

30 **3. Any map designed and used to reflect legal property descriptions or boundaries**
31 **for use in a digital cadastral mapping system shall comply with the rules promulgated**
32 **under this section, unless the party requesting the map specifies otherwise in writing, the**
33 **map was designed and in use prior to the promulgation of the rules, or the parties**
34 **requesting and designing the map have already agreed to the terms of their contract on the**
35 **effective date of the rules promulgation.**

66.720. No county with a charter form of government and with more than one
2 **hundred ninety-eight thousand but fewer than one hundred ninety-nine thousand two**
3 **hundred inhabitants shall adopt any charter provision or any order or ordinance that**
4 **prohibits such county from contracting out the county's probation services with a private**
5 **entity.**

67.085. 1. Notwithstanding any law to the contrary, any political subdivision of the state
2 and any other public entity in Missouri may invest funds of the public entity not immediately
3 needed for the purpose to which such funds or any of them may be applicable provided each
4 public entity meets the requirements for separate deposit insurance of public funds permitted by
5 federal deposit insurance and in accordance with the following conditions:

6 (1) The public funds are invested through a financial institution which has been selected
7 as a depository of the funds in accordance with the applicable provisions of the statutes of
8 Missouri relating to the selection of depositories and such financial institution enters into a
9 written agreement with the public entity;

10 (2) The selected financial institution arranges for the deposit of the public funds in
11 certificates of deposit in one or more financial institutions wherever located in the United States,
12 for the account of the public entity;

13 (3) Each such certificate of deposit issued by financial institutions as provided in
14 subdivision (2) of this section is insured by federal deposit insurance for one hundred percent of
15 the principal and accrued interest of the certificate of deposit;

16 (4) The selected financial institution acts as custodian for the public entity with respect
17 to the certificate of deposit issued for its account; and

18 (5) At the same time that the public funds are deposited and the certificates of deposit
19 are issued, the selected financial institution receives an amount of deposits from customers of

20 other financial institutions equal to the amount of the public funds initially invested by the public
21 entity through the selected financial institution.

22 **2. Notwithstanding any law to the contrary, any political subdivision of the state**
23 **and any other public entity in Missouri may invest funds of the public entity not**
24 **immediately needed for the purpose to which such funds or any of them may be applicable**
25 **provided each public entity meets the requirements for separate deposit insurance of**
26 **public funds permitted by federal deposit insurance and in accordance with the following**
27 **conditions:**

28 **(1) The public entity deposits the funds in a deposit account in a financial**
29 **institution which has been selected as a depository of the funds in accordance with the**
30 **applicable provisions of the statutes of Missouri relating to the selection of depositories and**
31 **authorizes the financial institution to arrange for the redeposit of the money through a**
32 **deposit placement program that meets the conditions set forth in subdivisions (2) to (5) of**
33 **this subsection;**

34 **(2) On or after the date that the public entity funds are received, the selected**
35 **financial institution:**

36 **(a) Arranges for the redeposit of the funds into deposit accounts in one or more**
37 **financial institutions wherever located in the United States; and**

38 **(b) Serves as custodian for the public entity with respect to the funds redeposited**
39 **into such accounts;**

40 **(3) Public entity funds deposited in a selected financial institution in accordance**
41 **with this subsection and held at the close of business in the selected financial institution in**
42 **excess of the amount insured by the Federal Deposit Insurance Corporation or the National**
43 **Credit Union Share Insurance Fund shall be secured in accordance with law;**

44 **(4) The full amount of the public entity funds redeposited by the selected financial**
45 **institution into deposit accounts in financial institutions (plus accrued interest, if any) shall**
46 **be insured by the Federal Deposit Insurance Corporation or the National Credit Union**
47 **Share Insurance Fund;**

48 **(5) On the same date that the funds of the public entity are redeposited under this**
49 **subsection, the selected financial institution receives an amount of deposits from customers**
50 **of other financial institutions under the deposit placement program that are equal to the**
51 **amount of the public entity's funds redeposited by the selected financial institution.**

67.110. 1. Each political subdivision in the state, except counties and any political
2 subdivision located at least partially within any county with a charter form of government or any
3 political subdivision located at least partially within any city not within a county, shall fix its ad
4 valorem property tax rates as provided in this section not later than September first for entry in

5 the tax books. Each political subdivision located, at least partially, within a county with a charter
6 form of government or within a city not within a county shall fix its ad valorem property tax rates
7 as provided in this section not later than October first for entry in the tax books for each calendar
8 year after December 31, 2008. Before the governing body of each political subdivision of the
9 state, except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its budget
10 officer shall present to its governing body the following information for each tax rate to be
11 levied: the assessed valuation by category of real, personal and other tangible property in the
12 political subdivision as entered in the tax book for the fiscal year for which the tax is to be
13 levied, as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by
14 category of real, personal and other tangible property in the political subdivisions for the
15 preceding taxable year, the amount of revenue required to be provided from the property tax as
16 set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to
17 be set. Should any political subdivision whose taxes are collected by the county collector of
18 revenue fail to fix its ad valorem property tax rate by [September first] **the date provided under**
19 **this section for such political subdivision**, then no tax rate other than the rate, if any, necessary
20 to pay the interest and principal on any outstanding bonds shall be certified for that year.

21 2. The governing body shall hold at least one public hearing on the proposed rates of
22 taxes at which citizens shall be heard prior to their approval. The governing body shall
23 determine the time and place for such hearing. A notice stating the hour, date and place of the
24 hearing shall be published in at least one newspaper qualified under the laws of the state of
25 Missouri of general circulation in the county within which all or the largest portion of the
26 political subdivision is situated, or such notice shall be posted in at least three public places
27 within the political subdivision; except that, in any county of the first class having a charter form
28 of government, such notice may be published in a newspaper of general circulation within the
29 political subdivision even though such newspaper is not qualified under the laws of Missouri for
30 other legal notices. Such notice shall be published or posted at least seven days prior to the date
31 of the hearing. The notice shall include the assessed valuation by category of real, personal and
32 other tangible property in the political subdivision for the fiscal year for which the tax is to be
33 levied as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category
34 of real, personal and other tangible property in the political subdivision for the preceding taxable
35 year, for each rate to be levied the amount of revenue required to be provided from the property
36 tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates
37 proposed to be set for the various purposes of taxation. The tax rates shall be calculated to
38 produce substantially the same revenues as required in the annual budget adopted as provided
39 in this chapter. Following the hearing the governing body of each political subdivision shall fix
40 the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at

41 such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise
42 available to the taxpayer. Nothing in this section absolves political subdivisions of
43 responsibilities under section 137.073, RSMo, nor to adjust tax rates in event changes in assessed
44 valuation occur that would alter the tax rate calculations.

45 3. Each political subdivision of the state shall fix its property tax rates in the manner
46 provided in this section for each fiscal year which begins after December 31, 1976. New or
47 increased tax rates for political subdivisions whose taxes are collected by the county collector
48 approved by voters after September first of any year shall not be included in that year's tax levy
49 except for any new tax rate ceiling approved pursuant to section 71.800, RSMo.

50 4. In addition to the information required under subsections 1 and 2 of this section, each
51 political subdivision shall also include the increase in tax revenue due to an increase in assessed
52 value as a result of new construction and improvement and the increase, both in dollar value and
53 percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

**67.309. 1. Any county may make and promulgate orders, ordinances, rules, or
2 regulations establishing curfew hours for persons under the age of seventeen for public
3 streets, highways, roads, alleys, parks, playgrounds, or other public grounds, public places,
4 and public buildings, places of amusement and entertainment, vacant lots, or other
5 unsupervised places available to persons under the age of seventeen.**

**6 2. Any minor who violates the provisions of any order, ordinance, rule, or
7 regulation adopted under this section shall be guilty of a class C misdemeanor.**

**8 3. Any parent, guardian, or other person having the legal care or custody of a
9 minor child in violation of any order, ordinance, rule, or regulation adopted under this
10 section shall be guilty of a class C misdemeanor if such parent, guardian, or other person
11 has knowledge of the violation.**

**67.314. 1. The provisions of this section shall apply to contracts for construction
2 awarded by political subdivisions of the state of Missouri and shall be known as the
3 "Political Subdivision Construction Bidding Standards Act". For purposes of this section,
4 the term "contracts for construction" shall mean the construction, alteration, or repair of
5 any structure, including but not limited to buildings, highways, bridges, streets, viaducts,
6 water or sewer lines or systems, or pipelines, or demolition, moving, or excavation
7 connected therewith, and shall include the furnishing of surveying, construction
8 engineering, planning or management services, or labor, material, or equipment, as
9 required to perform work under the contract for construction. Nothing in this section shall
10 be construed to require the design or engineering of any project, as the term "project" is
11 defined in section 8.287, to be awarded by competitive bidding if the contract for such
12 services is under a separate contract from a contract for construction and is awarded**

13 under sections 8.285 to 8.291, or to construction management services governed by sections
14 8.675 to 8.687. Neither shall this section be construed to apply to contracts awarded for
15 the "design/build" method of project delivery, if the political subdivision's procurement
16 of "design/build" projects is otherwise authorized by law, local charter, ordinance, order,
17 or resolution.

18 2. The provisions of this section shall not apply to any political subdivision required
19 to advertise, solicit, award and reject bids in compliance with:

20 (1) Other Missouri statutes, state rules, and federal and state funding requirements
21 applicable to the specific political subdivision which are in effect on August 28, 2010, or as
22 such requirements may be enacted or amended; or

23 (2) Any provision of a local charter, ordinance, order, resolution, or policy
24 applicable to the specific political subdivision which is in effect on May 1, 2010, as long as
25 such state or local provisions require the political subdivision to meet equivalent or stricter
26 competitive bidding requirements for construction as are contained in this section.

27 3. Except as otherwise provided in subsection 2 of this section, a political
28 subdivision shall comply with the following provisions when soliciting bids and awarding
29 construction contracts of eight thousand dollars or more:

30 (1) Contracts for construction shall be advertised in advance of the acceptance of
31 bids. Such advertisements and bid solicitations shall include the name of the project, the
32 deadline of submission of bids, and the time, date, and location where the bids for such
33 project shall be received and opened. Bids shall be advertised through publication in a
34 central repository developed by the office of administration and by advertisement for a
35 minimum of two days in one newspaper of general circulation in a county where the
36 political subdivision is located, with the first advertisement for bids appearing in the
37 newspaper at least thirty days in advance of the date stated in the advertisement for
38 acceptance of bids. The office of administration shall develop procedures for bids to be
39 placed in a central repository. Political subdivisions shall not be required to comply with
40 the central repository advertising requirements of this section until the office of
41 administration develops such central repository at no cost to the state;

42 (2) The contract shall be awarded to the lowest and best bidder that submits a bid
43 which is responsive to the contract as advertised by the political subdivision. The political
44 subdivision may reject the low bidder by declaring the bidder ineligible for contract award
45 based on the bidder's failure to provide a performance or payment bond as required by
46 section 107.170, the bidder's nonperformance on previous contracts with the political
47 subdivision, or other reasons specified as to the bidder's inability to adequately perform
48 the contract.

49 **4. Notwithstanding any other provision of state law, state rule, or federal or state**
50 **funding requirement to the contrary, or any provision of a charter, ordinance, order,**
51 **resolution, or policy to the contrary, adopted by a political subdivision, no contract for**
52 **construction shall be awarded in violation of the following requirements:**

53 **(1) No bid shall be opened in advance of the advertised deadline for submission of**
54 **bids or in a place other than that specified in the original solicitation of bids or in an**
55 **amendment to the solicitation communicated in advance to all known bidders;**

56 **(2) No bid shall be accepted unless it is sealed and is in writing. If the letting of the**
57 **project for which bids were solicited is cancelled, bids shall be returned to the bidder**
58 **unopened;**

59 **(3) No bid shall be accepted after the advertised deadline for acceptance of bids;**

60 **(4) All bids received shall be held secure and confidential from all persons until the**
61 **bids are opened at the time and place announced by the political subdivision. Bids shall**
62 **be opened in public.**

63

64 **Nothing in this section shall be construed to prohibit acceptance and processing of bids**
65 **through an established program of electronic bidding by computer, provided bids accepted**
66 **and processed electronically shall meet standards of confidentiality established by the**
67 **requirements of the electronic bidding program which are comparable to requirements for**
68 **written bids established by this section.**

69 **5. Any person submitting a bid, or who would have submitted a bid except for**
70 **violations of subsection 4 of this section or sections 34.203 to 34.216, shall have standing**
71 **to seek equitable relief and monetary damages in a court of competent jurisdiction for**
72 **monetary losses resulting from violations of subsection 4 of this section or section 34.203**
73 **to 34.216, including but not limited to, setting aside award of a contract, ordering a**
74 **contract to be rebid, requiring award of a contract to a different bidder than originally**
75 **awarded, awarding monetary damages deemed appropriate by the court, including award**
76 **of reasonable attorney's fees, or awarding a combination of such forms of relief. Any**
77 **action for violation of subsection 4 of this section that is brought by the contractor more**
78 **than fifteen business days after the award of a contract shall be dismissed by the court. If**
79 **the court finds there has been fraud, collusion, or corruption, or if the court finds there**
80 **have been violations of subsection 4 of this section or sections 34.203 to 34.216 in award of**
81 **the contract and awards monetary damages or equitable relief to the contractor bringing**
82 **the action, the court may also award attorney's fees to the contractor bringing the action.**
83 **If the court finds there is no substantial cause for the action or determines that the action**
84 **was brought by the contractor for purposes of harassment or disruption of the awarded**

85 contract, the court may order the contractor to pay the political subdivision's costs of
86 attorney's fees.

87 **6. Nothing in this section shall be construed to require acceptance of a bid which**
88 **exceeds the amount estimated by the political subdivision for the contract. Neither shall**
89 **anything in this section prohibit a political subdivision from awarding contracts without**
90 **competitive bidding when the political subdivision deems it necessary to remove an**
91 **immediate danger to the public health or safety, to prevent loss to public or private**
92 **property which requires government action, or to prevent an interruption of or to restore**
93 **an essential public service, however, the political subdivision shall produce a written public**
94 **record documenting the need to contract for such services without competitive bidding.**

67.456. 1. The average maturity of bonds or notes issued under the neighborhood
2 improvement district act after August 28, 2004, shall not exceed one hundred twenty percent of
3 the average economic life of the improvements for which the bonds or notes are issued;
4 **provided however, bonds for which an annual tax on all taxable tangible property has been**
5 **approved by the voters and shall be collected to pay the interest and principal of such**
6 **bonds, shall be retired within twenty years from the date contracted; provided further,**
7 **bonds for which no annual tax on all taxable tangible property has been approved by the**
8 **voters and shall not be collected to pay the interest and principal of the bonds, shall be**
9 **retired within the greater of one hundred twenty percent of the average economic life of**
10 **the improvements or thirty years from the date contracted. For purposes of calculating the**
11 **average maturity of bonds, the average economic life of an improvement shall be certified**
12 **by a professional engineer licensed under chapter 327.**

13 2. Any improvement for which a petition is filed or an election is held under section
14 67.457 after August 28, 2004, including improvements to or located on property owned by a city
15 or county, shall include provisions for maintenance of the project during the term of the bonds
16 or notes.

17 3. **Except as provided in subsection 4 of this section,** in the event that, after August
18 28, 2004, any parcel of property within the neighborhood improvement district is divided into
19 more than one parcel of property after the final costs of the improvement are assessed, all unpaid
20 final costs of the improvement assessed to the original parcel that was divided shall be
21 recalculated and reassessed proportionally to each of the parcels resulting from the division of
22 the original parcel, based on the assessed valuation of each resulting parcel. No parcel of
23 property which has had the assessment against it paid in full by the property owner shall be
24 reassessed under this section. No parcel of property shall have the initial assessment against it
25 changed, except for any changes for special, supplemental, or additional assessments authorized
26 under the state neighborhood improvement district act.

27 **4. In any county of the first classification with more than one hundred thirty-five**
28 **thousand four hundred but fewer than one hundred thirty-five thousand five hundred**
29 **inhabitants, in the event that, after August 28, 2010, any parcel of property within the**
30 **neighborhood improvement district is divided into more than one parcel of property within**
31 **five years after the final costs of the improvement are assessed, all unpaid final costs of the**
32 **improvement assessed to the original parcel that was divided shall be recalculated and**
33 **reassessed so that each parcel shall be responsible for a full share of the assessment per lot**
34 **if the original assessment was based on a per lot formula. Any additional funds that are**
35 **received by the governing body of the county as a result of such reassessment shall be used**
36 **for expenses related to future neighborhood improvement district projects. No parcel of**
37 **property which has had the assessment against it paid in full by the property owner shall**
38 **be reassessed under this section.**

67.1000. 1. The governing body of any county or of any city which is the county seat
2 of any county or which now or hereafter has a population of more than three thousand five
3 hundred inhabitants and which has heretofore been authorized by the general assembly, or of any
4 other city which has a population of more than eighteen thousand and less than forty-five
5 thousand inhabitants located in a county of the first classification with a population over two
6 hundred thousand adjacent to a county of the first classification with a population over nine
7 hundred thousand, may impose a tax on the charges for all sleeping rooms paid by the transient
8 guests of hotels or motels situated in the city or county, which shall be not more than five percent
9 per occupied room per night, except that such tax shall not become effective unless the
10 governing body of the city or county submits to the voters of the city or county at an election
11 permitted under section 115.123, RSMo, a proposal to authorize the governing body of the city
12 or county to impose a tax under the provisions of this section and section 67.1002. The tax
13 authorized by this section and section 67.1002 shall be in addition to the charge for the sleeping
14 room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax
15 shall be used by the city or county solely for funding a convention and visitors bureau which
16 shall be a general not-for-profit organization with whom the city or county has contracted, and
17 which is established for the purpose of promoting the city or county as a convention, visitor and
18 tourist center. Such tax shall be stated separately from all other charges and taxes.

19 2. In any county of the third classification without a township form of government and
20 with more than forty-one thousand one hundred but fewer than forty-one thousand two hundred
21 inhabitants, "transient guests", as used in this section and section 67.1002, means a person or
22 persons who occupy a room or rooms in a hotel or motel for ninety days or less during any
23 calendar quarter.

24 **3. Provisions of this section to the contrary notwithstanding, the governing body**
25 **of any home rule city with more than thirty-nine thousand six hundred but fewer than**
26 **thirty-nine thousand seven hundred inhabitants and partially located in any county of the**
27 **first classification with more than seventy-one thousand three hundred but fewer than**
28 **seventy-one thousand four hundred inhabitants may impose a tax on the charges for all**
29 **sleeping rooms paid by the transient guests of hotels or motels situated in the city, which**
30 **shall be not more than seven percent per occupied room per night, except that such tax**
31 **shall not become effective unless the governing body of such city submits to the voters of**
32 **the city at an election permitted under section 115.123, a proposal to authorize the**
33 **governing body of the city to impose a tax under the provisions of this section and section**
34 **67.1002. The tax authorized by this section and section 67.1002 shall be in addition to the**
35 **charge for the sleeping room and shall be in addition to any and all taxes imposed by law**
36 **and the proceeds of such tax shall be used by the city solely for funding a convention and**
37 **visitors bureau which shall be a general not-for-profit organization with whom the city has**
38 **contracted, and which is established for the purpose of promoting the city as a convention,**
39 **visitor and tourist center. Such tax shall be stated separately from all other charges and**
40 **taxes.**

 67.1003. 1. The governing body of **the following cities and counties may impose a**
2 **tax as provided in this section:**

3 **(1)** Any city or county, other than a city or county already imposing a tax on the charges
4 for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or
5 county or a portion thereof pursuant to any other law of this state, having more than three
6 hundred fifty hotel and motel rooms inside such city or county;

7 **[(1)] (2)** A county of the third classification with a population of more than seven
8 thousand but less than seven thousand four hundred inhabitants;

9 **[(2) or] (3)** A third class city with a population of greater than ten thousand but less than
10 eleven thousand located in a county of the third classification with a township form of
11 government with a population of more than thirty thousand;

12 **[(3) or] (4)** A county of the third classification with a township form of government with
13 a population of more than twenty thousand but less than twenty-one thousand;

14 **[(4) or] (5)** Any third class city with a population of more than eleven thousand but less
15 than thirteen thousand which is located in a county of the third classification with a population
16 of more than twenty-three thousand but less than twenty-six thousand;

17 **[(5) or] (6)** Any city of the third classification with more than ten thousand five hundred
18 but fewer than ten thousand six hundred inhabitants;

19 [(6) or] (7) Any city of the third classification with more than twenty-six thousand three
20 hundred but fewer than twenty-six thousand seven hundred inhabitants;

21 (8) Any city of the third classification with more than ten thousand eight hundred
22 but fewer than ten thousand nine hundred inhabitants and located in more than one
23 county.

24 2. The governing body of any city or county listed in subsection 1 of this section may
25 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels
26 situated in the city or county or a portion thereof, which shall be not more than five percent per
27 occupied room per night, except that such tax shall not become effective unless the governing
28 body of the city or county submits to the voters of the city or county at a state general or primary
29 election a proposal to authorize the governing body of the city or county to impose a tax pursuant
30 to this section. The tax authorized by this section shall be in addition to the charge for the
31 sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of
32 such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall
33 be stated separately from all other charges and taxes.

34 [2.] 3. Notwithstanding any other provision of law to the contrary, the tax authorized in
35 this section shall not be imposed in any city or county already imposing such tax pursuant to any
36 other law of this state, except that cities of the third class having more than two thousand five
37 hundred hotel and motel rooms, and located in a county of the first classification in which and
38 where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and
39 motels situated in such county is imposed, may impose the tax authorized by this section of not
40 more than one-half of one percent per occupied room per night.

41 [3.] 4. The ballot of submission for the tax authorized in this section shall be in
42 substantially the following form:

43 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping
44 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a
45 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

46 YES NO

47

48 If a majority of the votes cast on the question by the qualified voters voting thereon are in
49 favor of the question, then the tax shall become effective on the first day of the second
50 calendar quarter following the calendar quarter in which the election was held. If a
51 majority of the votes cast on the question by the qualified voters voting thereon are
52 opposed to the question, then the tax shall not become effective unless and until the
53 question is resubmitted under this section to the qualified voters and such question is
54 approved by a majority of the qualified voters voting on the question.

55 [4.] 5. As used in this section, "transient guests" means a person or persons who occupy
56 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

67.1018. 1. The governing body of any county of the third classification without a
2 township form of government and with more than five thousand nine hundred but fewer
3 than six thousand inhabitants may impose a tax on the charges for all sleeping rooms paid
4 by the transient guests of hotels or motels situated in the county or a portion thereof, which
5 shall not be more than five percent per occupied room per night, except that such tax shall
6 not become effective unless the governing body of the county submits to the voters of the
7 county at a state general or primary election a proposal to authorize the governing body
8 of the county to impose a tax under this section. The tax authorized in this section shall be
9 in addition to the charge for the sleeping room and all other taxes imposed by law, and fifty
10 percent of the proceeds of such tax shall be used by the county to fund law enforcement
11 with the remaining fifty percent of such proceeds to be used to fund the promotion of
12 tourism. Such tax shall be stated separately from all other charges and taxes.

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

15 Shall (insert the name of the county) impose a tax on the charges for all
16 sleeping rooms paid by the transient guests of hotels and motels situated in (name
17 of county) at a rate of (insert rate of percent) percent for the benefit of the county?

18 YES NO

19

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

67.1360. 1. The governing body of the following cities and counties may impose a
2 tax 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
70 ninety-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
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school
93 year 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; [or]

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 three thousand eight**
109 **hundred but fewer than four thousand inhabitants and located in more than one county;**

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

113 **(35) Any city of the fourth classification with more than one thousand eight**
114 **hundred but fewer than one thousand nine hundred inhabitants and located in any county**

115 **of the first classification with more than one hundred thirty-five thousand four hundred**
116 **but fewer than one hundred thirty-five thousand five hundred inhabitants;**

117 **(36) Any city of the fourth classification with more than seven thousand six**
118 **hundred eighty but fewer than seven thousand eight hundred inhabitants and located in**
119 **any county with a charter form of government and with more than one million inhabitants.**

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

67.1361. 1. The governing body of any county of the first classification without a charter
2 form of government and with more than eighty-five thousand nine hundred but less than
3 eighty-six thousand inhabitants and the governing body of any home rule city with more than
4 seventy-three thousand nine hundred but less than seventy-four thousand inhabitants may impose
5 a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and
6 breakfast inns and campgrounds and any docking facility which rents slips to recreational boats
7 which are used by transients for sleeping, which shall be at least two percent, but not more than
8 eight percent per occupied room or slip per night, except that such tax shall not become effective
9 unless the governing body of the county or city submits to the voters of the county or city at a
10 state general, primary or special election, a proposal to authorize the governing body of the
11 county or city to impose a tax pursuant to this section. The tax authorized by this section shall
12 be in addition to any charge paid to the owner or operator and shall be in addition to any and all
13 taxes imposed by law and the proceeds of such tax shall be used by the city or county for funding
14 the promotion of tourism and convention facilities **including capital expenditures therefor.**
15 Such tax shall be stated separately from all other charges and taxes.

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

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

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

24 YES NO

25

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

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

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

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

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

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

67.1461. 1. Each district shall have all the powers, except to the extent any such power
2 has been limited by the petition approved by the governing body of the municipality to establish
3 the district, necessary to carry out and effectuate the purposes and provisions of sections 67.1401
4 to 67.1571 including, but not limited to, the following:

5 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to
6 67.1571, necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;

7 (2) To sue and be sued;

8 (3) To make and enter into contracts and other instruments, with public and private
9 entities, necessary or convenient to exercise its powers and carry out its duties pursuant to
10 sections 67.1401 to 67.1571;

11 (4) To accept grants, guarantees and donations of property, labor, services, or other
12 things of value from any public or private source;

13 (5) To employ or contract for such managerial, engineering, legal, technical, clerical,
14 accounting, or other assistance as it deems advisable;

15 (6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real
16 property within its boundaries, personal property, or any interest in such property;

17 (7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise
18 encumber or dispose of any real or personal property or any interest in such property;

19 (8) To levy and collect special assessments and taxes as provided in sections 67.1401
20 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from
21 taxation pursuant to subdivision (5) of section 137.100, RSMo. Those exempt pursuant to
22 subdivision (5) of section 137.100, RSMo, may voluntarily participate in the provisions of
23 sections 67.1401 to 67.1571;

24 (9) If the district is a political subdivision, to levy real property taxes and business
25 license taxes in the county seat of a county of the first classification containing a population of
26 at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such
27 assessments or taxes shall be levied on any property exempt from taxation pursuant to
28 subdivisions (2) and (5) of section 137.100, RSMo. Those exempt pursuant to subdivisions (2)
29 and (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections
30 67.1401 to 67.1571;

31 (10) If the district is a political subdivision, to levy sales taxes pursuant to sections
32 67.1401 to 67.1571;

33 (11) To fix, charge, and collect fees, rents, and other charges for use of any of the
34 following:

35 (a) The district's real property, except for public rights-of-way for utilities;

36 (b) The district's personal property, except in a city not within a county; or

37 (c) Any of the district's interests in such real or personal property, except for public
38 rights-of-way for utilities;

39 (12) To borrow money from any public or private source and issue obligations and
40 provide security for the repayment of the same as provided in sections 67.1401 to 67.1571;

41 (13) To loan money as provided in sections 67.1401 to 67.1571;

42 (14) To make expenditures, create reserve funds, and use its revenues as necessary to
43 carry out its powers or duties and the provisions and purposes of sections 67.1401 to 67.1571;

44 (15) To enter into one or more agreements with the municipality for the purpose of
45 abating any public nuisance within the boundaries of the district including, but not limited to,
46 the stabilization, repair or maintenance or demolition and removal of buildings or structures,
47 provided that the municipality has declared the existence of a public nuisance;

48 (16) Within its boundaries, to provide assistance to or to construct, reconstruct, install,
49 repair, maintain, and equip any of the following public improvements:

50 (a) Pedestrian or shopping malls and plazas;

51 (b) Parks, lawns, trees, and any other landscape;

52 (c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;

53 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic
54 signs and signals, utilities, drainage, water, storm and sewer systems, and other site
55 improvements;

56 (e) Parking lots, garages, or other facilities;

57 (f) Lakes, dams, and waterways;

58 (g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees,
59 awnings, canopies, walls, and barriers;

60 (h) Telephone and information booths, bus stop and other shelters, rest rooms, and
61 kiosks;

62 (i) Paintings, murals, display cases, sculptures, and fountains;

63 (j) Music, news, and child-care facilities; and

64 (k) Any other useful, necessary, or desired improvement;

65 (17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks,
66 parks, and other real property and improvements located within its boundaries for public use;

67 (18) Within its boundaries and with the municipality's consent, to prohibit or restrict
68 vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
69 and tunnels and to provide the means for access by emergency vehicles to or in such areas;

70 (19) Within its boundaries, to operate or to contract for the provision of music, news,
71 child-care, or parking facilities, and buses, minibuses, or other modes of transportation;

72 (20) Within its boundaries, to lease space for sidewalk café tables and chairs;

73 (21) Within its boundaries, to provide or contract for the provision of security personnel,
74 equipment, or facilities for the protection of property and persons;

75 (22) Within its boundaries, to provide or contract for cleaning, maintenance, and other
76 services to public and private property;

77 (23) To produce and promote any tourism, recreational or cultural activity or special
78 event in the district by, but not limited to, advertising, decoration of any public place in the
79 district, promotion of such activity and special events, and furnishing music in any public place;

80 (24) To support business activity and economic development in the district including,
81 but not limited to, the promotion of business activity, development and retention, and the
82 recruitment of developers and businesses;

83 (25) To provide or support training programs for employees of businesses within the
84 district;

85 (26) To provide refuse collection and disposal services within the district;

86 (27) To contract for or conduct economic, planning, marketing or other studies;

87 (28) To repair, restore, or maintain any abandoned cemetery on public or private land
88 within the district; and

89 (29) To carry out any other powers set forth in sections 67.1401 to 67.1571.

90 2. Each district which is located in a blighted area or which includes a blighted area shall
91 have the following additional powers:

92 (1) Within its blighted area, to contract with any private property owner to demolish and
93 remove, renovate, reconstruct, **construct**, or rehabilitate any building or structure **or**
94 **improvement** owned by such private property owner; and

95 (2) To expend its revenues or loan its revenues pursuant to a contract entered into
96 pursuant to this subsection, provided that the governing body of the municipality has determined
97 that the action to be taken pursuant to such contract is reasonably anticipated to remediate the
98 blighting conditions and will serve a public purpose.

99 3. Each district shall annually reimburse the municipality for the reasonable and actual
100 expenses incurred by the municipality to establish such district and review annual budgets and
101 reports of such district required to be submitted to the municipality; provided that, such annual
102 reimbursement shall not exceed one and one-half percent of the revenues collected by the district
103 in such year.

104 4. Nothing in sections 67.1401 to 67.1571 shall be construed to delegate to any district
105 any sovereign right of municipalities to promote order, safety, health, morals, and general
106 welfare of the public, except those such police powers, if any, expressly delegated pursuant to
107 sections 67.1401 to 67.1571.

108 5. The governing body of the municipality establishing the district shall not decrease the
109 level of publicly funded services in the district existing prior to the creation of the district or
110 transfer the financial burden of providing the services to the district unless the services at the
111 same time are decreased throughout the municipality, nor shall the governing body discriminate
112 in the provision of the publicly funded services between areas included in such district and areas
113 not so included.

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

3 2. [Whenever not less than fifty owners of real property located within] **For purposes**
4 **of this section, the term "eligible area" shall include:**

5 (1) Any county of the first classification with more than seventy-one thousand three
6 hundred but less than seventy-one thousand four hundred inhabitants[, or] ;

7 (2) Any county of the first classification with more than one hundred ninety-eight
8 thousand but less than one hundred ninety-nine thousand two hundred inhabitants[, or] ;

9 (3) Any county of the first classification with more than eighty-five thousand nine
10 hundred but less than eighty-six thousand inhabitants[, or] ;

11 (4) Any county of the second classification with more than fifty-two thousand six
12 hundred but less than fifty-two thousand seven hundred inhabitants[, or] ;

13 (5) Any county of the first classification with more than one hundred four thousand six
14 hundred but less than one hundred four thousand seven hundred inhabitants[, or] ;

15 (6) Any county of the third classification without a township form of government and
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants[,
17 or] ;

18 (7) Any county of the first classification with more than thirty-seven thousand but less
19 than thirty-seven thousand one hundred inhabitants[, or] ;

20 (8) Any county of the third classification without a township form of government and
21 with more than twenty-three thousand five hundred but less than twenty-three thousand six
22 hundred inhabitants[, or] ;

23 (9) Any county of the third classification without a township form of government and
24 with more than nineteen thousand three hundred but less than nineteen thousand four hundred
25 inhabitants[, or] ;

26 (10) Any county of the first classification with more than two hundred forty thousand
27 three hundred but less than two hundred forty thousand four hundred inhabitants[,] ; **or**

28 (11) **Any school district located within:**

29 **(a) A county of the third classification with a township form of government and**
30 **with more than eight thousand nine hundred but fewer than nine thousand inhabitants;**
31 **and**

32 **(b) A county of the third classification without a township form of government and**
33 **with more than eighteen thousand nine hundred but fewer than nineteen thousand**
34 **inhabitants; and**

35 **(c) A county of the third classification with a township form of government and**
36 **with more than eight thousand but fewer than eight thousand one hundred inhabitants;**
37 **and**

38 **(d) A county of the third classification with a township form of government and**
39 **with more than eleven thousand five hundred but fewer than eleven thousand six hundred**
40 **inhabitants.**

41 **3. Whenever not less than fifty owners of real property located within any eligible**
42 **area** desire to create an exhibition center and recreational facility district, the property owners
43 shall file a petition with the governing body of each county located within the boundaries of the
44 proposed district requesting the creation of the district. The district boundaries may include all
45 or part of the [counties] **eligible areas** described in this section, **provided that in the case of**
46 **any petition filed by property owners located within a school district described under**
47 **subdivision (11) of subsection 2 of this section, such district's boundaries shall not include**
48 **property located outside such school district's boundaries.** The petition shall contain the
49 following information:

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

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

54 (3) The name of the proposed district.

55 **[3.] 4.** Upon the filing of a petition pursuant to this section, the governing body of any
56 county described in this section may, by resolution, approve the creation of a district. Any
57 resolution to establish such a district shall be adopted by the governing body of each county
58 located within the proposed district, and shall contain the following information:

59 (1) A description of the boundaries of the proposed district;

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

62 (3) The proposed sales tax rate to be voted on within the proposed district; and

63 (4) The proposed uses for the revenue generated by the new sales tax.

64 [4.] 5. Whenever a hearing is held as provided by this section, the governing body of
65 each county located within the proposed district shall:

66 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of
67 general circulation in each county located within the proposed district, with the first publication
68 to occur not more than thirty days before the hearing, and the second publication to occur not
69 more than fifteen days or less than ten days before the hearing;

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

72 (3) Rule upon all protests, which determinations shall be final.

73 [5.] 6. Following the hearing, if the governing body of each county located within the
74 proposed district decides to establish the proposed district, it shall adopt an order to that effect;
75 if the governing body of any county located within the proposed district decides to not establish
76 the proposed district, the boundaries of the proposed district shall not include that county. The
77 order shall contain the following:

78 (1) The description of the boundaries of the district;

79 (2) A statement that an exhibition center and recreational facility district has been
80 established;

81 (3) The name of the district;

82 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section;
83 and

84 (5) A declaration that the district is a political subdivision of the state.

85 [6.] 7. A district established pursuant to this section may, at a general, primary, or special
86 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of
87 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,
88 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the
89 acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition
90 center and recreational facilities. The ballot of submission shall be in substantially the following
91 form:

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

95 YES NO

96

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

99

100 If a majority of the votes cast in the portion of any county that is part of the proposed district
101 favor the proposal, then the sales tax shall become effective in that portion of the county that is
102 part of the proposed district on the first day of the first calendar quarter immediately following
103 the election. If a majority of the votes cast in the portion of a county that is a part of the
104 proposed district oppose the proposal, then that portion of such county shall not impose the sales
105 tax authorized in this section until after the county governing body has submitted another such
106 sales tax proposal and the proposal is approved by a majority of the qualified voters voting
107 thereon. However, if a sales tax proposal is not approved, the governing body of the county shall
108 not resubmit a proposal to the voters pursuant to this section sooner than twelve months from
109 the date of the last proposal submitted pursuant to this section. If the qualified voters in two or
110 more counties that have contiguous districts approve the sales tax proposal, the districts shall
111 combine to become one district.

112 [7.] **8.** There is hereby created a board of trustees to administer any district created and
113 the expenditure of revenue generated pursuant to this section consisting of four individuals to
114 represent each county approving the district, as provided in this subsection. The governing body
115 of each county located within the district, upon approval of that county's sales tax proposal, shall
116 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging
117 business located within the taxing district, or their designee, at least one shall be an owner of a
118 lodging facility located within the district, or their designee, and all members shall reside in the
119 district except that one nonlodging business owner, or their designee, and one lodging facility
120 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five
121 years of age and a resident of this state. Of the initial trustees appointed from each county, two
122 shall hold office for two years, and two shall hold office for four years. Trustees appointed after
123 expiration of the initial terms shall be appointed to a four-year term by the governing body of the
124 county the trustee represents, with the initially appointed trustee to remain in office until a
125 successor is appointed, and shall take office upon being appointed. Each trustee may be
126 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the
127 office was originally appointed. The trustees shall not receive compensation for their services,
128 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and
129 other officers necessary for its membership. Trustees may be removed if:

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

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

134 [8.] **9.** The board of trustees shall have the following powers, authority, and privileges:

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

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

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

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

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

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

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

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

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

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

180 (11) To have and exercise all rights and powers necessary or incidental to or implied
181 from the specific powers granted by this section.

182 [9.] **10.** There is hereby created the "Exhibition Center and Recreational Facility District
183 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this
184 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund
185 shall be used solely for the purposes authorized in this section. Moneys in the trust fund shall
186 be considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The
187 director of revenue shall invest moneys in the trust fund in the same manner as other funds are
188 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.
189 All sales taxes collected by the director of revenue pursuant to this section on behalf of the
190 district, less one percent for the cost of collection which shall be deposited in the state's general
191 revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,
192 shall be deposited in the trust fund. The director of revenue shall keep accurate records of the
193 amount of moneys in the trust fund which was collected in the district imposing a sales tax
194 pursuant to this section, and the records shall be open to the inspection of the officers of each
195 district and the general public. Not later than the tenth day of each month, the director of
196 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the
197 district. The director of revenue may authorize refunds from the amounts in the trust fund and
198 credited to the district for erroneous payments and overpayments made, and may redeem
199 dishonored checks and drafts deposited to the credit of the district.

200 [10.] **11.** The sales tax authorized by this section is in addition to all other sales taxes
201 allowed by law. Except as modified in this section, all provisions of sections 32.085 and 32.087,
202 RSMo, apply to the sales tax imposed pursuant to this section.

203 [11.] **12.** Any sales tax imposed pursuant to this section shall not extend past the initial
204 term approved by the voters unless an extension of the sales tax is submitted to and approved by
205 the qualified voters in each county in the manner provided in this section. Each extension of the

241 [13.] 14. In the event that the district is dissolved or terminated by any means, the
242 governing bodies of the counties in the district shall appoint a person to act as trustee for the
243 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall
244 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
245 with sufficient security, approved by the governing bodies of the counties, to the use of the
246 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and
247 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
248 obligations of the district, shall pay over to the county treasurer of each county in the district and
249 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears
250 to the total levy for the district in the previous three years or since the establishment of the
251 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee
252 shall deliver to the clerk of the governing body of any county in the district all books, papers,
253 records, and deeds belonging to the dissolved district.

**67.2050. 1. As used in this section, unless the context clearly indicates otherwise,
2 the following terms mean:**

3 (1) "Facility", a location composed of real estate, buildings, fixtures, machinery,
4 and equipment;

5 (2) "Municipality", any county, city, incorporated town, or village of the state;

6 (3) "NAICS", the 2007 edition of the North American Industry Classification
7 System developed under the direction and guidance of the federal Office of Management
8 and Budget. Any NAICS sector, subsector, industry group, or industry identified in this
9 section shall include its corresponding classification in previous and subsequent federal
10 industry classification systems;

11 (4) "Technology business facility", a facility purchased, constructed, extended, or
12 improved under this section and that is located in a portion of an underground mine that
13 contains at least two million square feet of space, provided that such business facility is
14 engaged in:

15 (a) Data processing, hosting, and related services (NAICS 518210); or

16 (b) Internet publishing and broadcasting and web search portals (NAICS 519130),
17 at the business facility;

18 (5) "Technology business facility project" or "project", the purchase, construction,
19 extension, and improvement of technology business facilities, whether of the facility as a
20 whole or of any one or more of the facility's components of real estate, buildings, fixtures,
21 machinery, and equipment.

22 2. The governing body of any municipality may:

23 **(1) Carry out technology business facility projects for economic development under**
24 **this section;**

25 **(2) Accept grants from the federal and state governments for technology business**
26 **facility project purposes, and may enter into such agreements as are not contrary to the**
27 **laws of this state and which may be required as a condition of grants by the federal**
28 **government or its agencies; and**

29 **(3) Receive gifts and donations from private sources to be used for technology**
30 **business facility project purposes.**

31 **3. The governing body of the municipality may enter into loan agreements, sell,**
32 **lease, or mortgage to private persons, partnerships, or corporations any one or more of the**
33 **components of a facility received, purchased, constructed, or extended by the municipality**
34 **for development of a technology business facility project. The loan agreement, installment**
35 **sale agreement, lease, or other such document shall contain such other terms as are agreed**
36 **upon between the municipality and the obligor, provided that such terms shall be**
37 **consistent with this section. When, in the judgment of the governing body of the**
38 **municipality, the technology business facility project will result in economic benefits to the**
39 **municipality, the governing body may lawfully enter into an agreement that includes**
40 **nominal monetary consideration to the municipality in exchange for the use of one or more**
41 **components of the facility.**

42 **4. Transactions involving the lease or rental of any components of a project under**
43 **this section shall be specifically exempted from the provisions of the local sales tax law as**
44 **defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to**
45 **144.761, and from the computation of the tax levied, assessed, or payable under the local**
46 **sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525**
47 **and 144.600 to 144.745.**

48 **5. Leasehold interests granted and held under this section shall not be subject to**
49 **property taxes.**

50 **6. Any payments in lieu of taxes expected to be made by any lessee of the project**
51 **shall be applied in accordance with this section. The lessee may reimburse the municipality**
52 **for its actual costs of administering the plan. All amounts paid in excess of such actual**
53 **costs shall, immediately upon receipt thereof, be disbursed by the municipality's treasurer**
54 **or other financial officer to each affected taxing entity in proportion to the current ad**
55 **valorem tax levy of each affected taxing entity.**

56 **7. The county assessor shall include the current assessed value of all property**
57 **within the affected taxing entities in the aggregate valuation of assessed property entered**
58 **upon the assessor's book and verified under section 137.245, and such value shall be used**

59 for the purpose of the debt limitation on local government under section 26(b), article VI,
60 Constitution of Missouri.

61 **8. The governing body of any municipality may sell or otherwise dispose of the**
62 **property, buildings, or plants acquired under this section to private persons or**
63 **corporations for technology business facility project purposes upon approval by the**
64 **governing body. The terms and method of the sale or other disposal shall be established**
65 **by the governing body so as to reasonably protect the economic well-being of the**
66 **municipality and to promote the development of technology business facility projects. A**
67 **private person or corporation that initially transfers property to the municipality for the**
68 **purposes of a technology business facility project and does not charge a purchase price to**
69 **the municipality shall retain the right, upon request to the municipality, to have the**
70 **municipality retransfer the donated property to the person or corporation at no cost.**

67.2725. For any public meeting where a vote of the governing body is required to
2 **implement a tax increase, or with respect to a retail development project when the**
3 **governing body votes to utilize the power of eminent domain, create a transportation**
4 **development district or a community improvement district, or approve a redevelopment**
5 **plan that pledges public funds as financing for the project or plan, the governing body of**
6 **any county, city, town, or village, or any entity created by such county, city, town, or**
7 **village, shall give notice conforming with all the requirements of subsection 1 of section**
8 **610.020 at least four days before such entity may vote on such issues, exclusive of weekends**
9 **and holidays when the facility is closed; provided that this section shall not apply to any**
10 **votes or discussion related to proposed ordinances which require a minimum of two**
11 **separate readings on different days for their passage. The provisions of subsection 4 of**
12 **section 610.020 shall not apply to any matters that are subject to the provisions of this**
13 **section. No vote shall occur until after a public meeting on the matter at which parties in**
14 **interest and citizens shall have an opportunity to be heard. If the notice required under**
15 **this section is not properly given, no vote on such issues shall be held until proper notice**
16 **has been provided under this section. Any legal action challenging the notice requirements**
17 **provided herein shall be filed within thirty days of the subject meeting, or such meeting**
18 **shall be deemed to have been properly noticed and held. For the purpose of this section,**
19 **a tax increase shall not include the setting of the annual tax rates provided for under**
20 **sections 67.110 and 137.055.**

67.3025. It shall be lawful for any county of the third classification with a township
2 **form of government and with more than eight thousand nine hundred but fewer than nine**
3 **thousand inhabitants to enter into a contract with any private corporation or corporations,**
4 **or with any corporation now or hereafter engaged in pumping and delivering water at**

5 **wholesale for domestic consumption. It shall also be lawful for any such county to acquire,**
6 **own, and hold, with any private corporation in this state, water mains or interests in water**
7 **mains through which to procure an adequate supply of water for its inhabitants.**

68.025. 1. Every local and regional port authority, approved as a political subdivision
2 of the state, shall have the following powers to:

3 (1) Confer with any similar body created under laws of this or any other state for the
4 purpose of adopting a comprehensive plan for the future development and improvement of its
5 port districts;

6 (2) Consider and adopt detailed and comprehensive plans for future development and
7 improvement of its port districts and to coordinate such plans with regional and state programs;

8 (3) **Establish a port improvement district in accordance with this chapter;**

9 (4) **Carry out any of the projects enumerated in subdivision (16) of section 68.205;**

10 (5) **Within the boundaries of any established port improvement district, to levy**
11 **either a sales and use tax or a real property tax, or both, for the purposes of paying any**
12 **part of the cost of a project benefitting property in a port improvement district; except that**
13 **no port improvement district real property tax may be levied on any property, real, or**
14 **personal, which is assessed under sections 151.010 to 151.340, unless such real property tax**
15 **levy is agreed to in writing by the party responsible for the taxes;**

16 (6) **Pledge both revenues generated by any port improvement district and any other**
17 **port authority revenue source to the repayment of any outstanding obligations;**

18 (7) Either jointly with a similar body, or separately, recommend to the proper
19 departments of the government of the United States, or any state or subdivision thereof, or to any
20 other body, the carrying out of any public improvement for the benefit of its port districts;

21 [(4)] (8) Provide for membership in any official, industrial, commercial, or trade
22 association, or any other organization concerned with such purposes, for receptions of officials
23 or others as may contribute to the advancement of its port districts and any industrial
24 development therein, and for such other public relations activities as will promote the same, and
25 such activities shall be considered a public purpose;

26 [(5)] (9) Represent its port districts before all federal, state and local agencies;

27 [(6)] (10) Cooperate with other public agencies and with industry, business, and labor
28 in port district improvement matters;

29 [(7)] (11) Enter into any agreement with any other states, agencies, authorities,
30 commissions, municipalities, persons, corporations, or the United States, to effect any of the
31 provisions contained in this chapter;

32 [(8)] (12) Approve the construction of all wharves, piers, bulkheads, jetties, or other
33 structures;

34 [(9)] (13) Prevent or remove, or cause to be removed, obstructions in harbor areas,
35 including the removal of wrecks, wharves, piers, bulkheads, derelicts, jetties or other structures
36 endangering the health and general welfare of the port districts; in case of the sinking of a facility
37 from any cause, such facility or vessel shall be removed from the harbor at the expense of its
38 owner or agent so that it shall not obstruct the harbor;

39 [(10)] (14) Recommend the relocation, change, or removal of dock lines and shore or
40 harbor lines;

41 [(11)] (15) Acquire, own, construct, redevelop, lease, maintain, and conduct land
42 reclamation and resource recovery [with respect to unimproved land] , **including the removal**
43 **of sand, rock, or gravel**, residential developments, commercial developments, mixed-use
44 developments, recreational facilities, industrial parks, industrial facilities, and terminals, terminal
45 facilities, warehouses and any other type port facility;

46 [(12)] (16) Acquire, own, lease, sell or otherwise dispose of interest in and to real
47 property and improvements situate thereon and in personal property necessary to fulfill the
48 purposes of the port authority;

49 [(13)] (17) Acquire rights-of-way and property of any kind or nature within its port
50 districts necessary for its purposes. Every port authority shall have the right and power to
51 acquire the same by purchase, negotiation, or by condemnation, and should it elect to exercise
52 the right of eminent domain, condemnation proceedings shall be maintained by and in the name
53 of the port authority, and it may proceed in the manner provided by the laws of this state for any
54 county or municipality. The power of eminent domain shall not apply to property actively being
55 used in relation to or in conjunction with river trade or commerce, unless such use is by a port
56 authority pursuant to a lease in which event the power of eminent domain shall apply;

57 [(14)] (18) Contract and be contracted with, and to sue and be sued;

58 [(15)] (19) Accept gifts, grants, loans or contributions from the United States of
59 America, the state of Missouri, political subdivisions, municipalities, foundations, other public
60 or private agencies, individual, partnership or corporations;

61 [(16)] (20) Employ such managerial, engineering, legal, technical, clerical, accounting,
62 advertising, stenographic, and other assistance as it may deem advisable. The port authority may
63 also contract with independent contractors for any of the foregoing assistance;

64 [(17)] (21) Improve navigable and nonnavigable areas as regulated by federal statute;

65 [(18)] (22) Disburse funds for its lawful activities and fix salaries and wages of its
66 employees; and

67 [(19)] (23) Adopt, alter or repeal its own bylaws, rules and regulations governing the
68 manner in which its business may be transacted; however, said bylaws, rules and regulations
69 shall not exceed the powers granted to the port authority by this chapter.

70 2. In implementing its powers, the port authority shall have the power to enter into
71 agreements with private operators or public entities for the joint development, redevelopment,
72 and reclamation of property within a port district or for other uses to fulfill the purposes of the
73 port authority.

68.035. 1. The state may make grants to a state port fund, as appropriated by the general
2 assembly, to be allocated by the department of transportation to local port authorities or regional
3 port coordinating agencies. These grants, administered on a nonmatching basis, could be used
4 for managerial, engineering, legal, research, promotion, planning and any other expenses.

5 2. In addition the state may make capital improvement matching grants contributing
6 eighty percent of the funds and local port authorities contributing twenty percent of the funds for
7 specific [projects] **undertakings** of port development such as land acquisitions, construction,
8 terminal facility development, **port improvement projects**, and other related port facilities.
9 **Notwithstanding the foregoing, any matching grants awarded by the Missouri highways**
10 **and transportation commission under the Port Capital Improvement Program shall be**
11 **transportation related.**

12 3. The grants provided herein may be used as the local share in applying for other grant
13 programs.

68.040. 1. Every local and regional port authority, approved as a political subdivision
2 of the state, may from time to time issue its negotiable revenue bonds or notes in such principal
3 amounts as, in its opinion, shall be necessary to provide sufficient funds for achieving its
4 purposes, including the construction of port facilities **and the financing of port improvement**
5 **projects**; establish reserves to secure such bonds and notes; and make other expenditures,
6 incident and necessary to carry out its purposes and powers.

7 2. This state shall not be liable on any notes or bonds of any port authority. Any such
8 notes or bonds shall not be a debt of the state and shall contain on the faces thereof a statement
9 to such effect.

10 3. No commissioner of any port authority or any authorized person executing port
11 authority notes or bonds shall be liable personally on said notes or bonds or shall be subject to
12 any personal liability or accountability by reason of the issuance thereof.

13 4. The notes and bonds of every port authority are securities in which all public officers
14 and bodies of this state and all political subdivisions and municipalities, all insurance companies
15 and associations, and other persons carrying on an insurance business, all banks, trust companies,
16 saving associations, savings and loan associations, credit unions, investment companies, all
17 administrators, guardians, executors, trustees, and other fiduciaries, and all other persons
18 whatsoever, who now or may hereafter, be authorized to invest in notes and bonds or other

19 obligations of this state, may properly and legally invest funds, including capital, in their control
20 or belonging to them.

21 5. No port authority shall be required to pay any taxes or any assessments whatsoever
22 to this state or to any political subdivisions, municipality or other governmental agency of this
23 state. The notes and bonds of every port authority and the income therefrom shall, at all times,
24 be exempt from any taxes and any assessments, except for death and gift taxes and taxes on
25 transfers.

26 6. Every port authority shall have the powers and be governed by the procedures now
27 or hereafter conferred upon or applicable to the environmental improvement authority, chapter
28 260, RSMo, relating to the manner of issuance of revenue bonds and notes, and the port authority
29 shall exercise all such powers and adhere to all such procedures insofar as they are consistent
30 with the necessary and proper undertaking of its purposes.

**68.057. Any expenditure made by a port authority, as defined in section 68.205, that
2 is over twenty-five thousand dollars, including professional service contracts, shall be
3 competitively bid.**

68.070. [If, at any time] **Provided a local or regional port authority has no
2 outstanding obligations**, the legislative body or county commission of a city or county, in which
3 a local port authority is situated, votes, by majority, to dissolve said port authority, the local port
4 authority shall be dissolved effective the date of approval of the dissolution by the highways and
5 transportation commission of the state. If, at any time, all of the legislative bodies or county
6 commissions of members of a regional port authority vote, by majority, to dissolve the regional
7 port authority, it shall be dissolved effective the date of the approval of dissolution by the
8 highways and transportation commission of the state. In the event of dissolution of a local or
9 regional port authority, all funds and other assets shall be distributed among the cities and
10 counties, who were members, on a pro rata basis.

**68.200. Sections 68.200 to 68.260 shall be known and may be cited as the "Port
2 Improvement District Act".**

**68.205. As used in sections 68.200 to 68.260, unless the context clearly requires
2 otherwise, the following terms shall mean:**

3 (1) "Act", the port improvement district act, sections 68.200 to 68.260;

4 (2) "Approval", for purposes of elections pursuant to this act, a simple majority of
5 those qualified voters casting votes in any election;

6 (3) "Board", the board of port authority commissioners for the particular port
7 authority that desires to establish or has established a district;

8 (4) "Director of revenue", the director of the department of revenue of the state of
9 Missouri;

- 10 (5) "District" or "port improvement district", an area designated by the port
11 authority which is located within its port district boundaries at the time of establishment;
- 12 (6) "Disposal of solid waste or sewage", the entire process of storage, collection,
13 transportation, processing, and disposal of solid wastes or sewage;
- 14 (7) "Election authority", the election authority having jurisdiction over the area
15 in which the boundaries of the district are located under chapter 115;
- 16 (8) "Energy conservation", the reduction of energy consumption;
- 17 (9) "Energy efficiency", the increased productivity or effectiveness of the use of
18 energy resources, the reduction of energy consumption, or the use of renewable energy
19 sources;
- 20 (10) "Obligations", revenue bonds and notes issued by a port authority and any
21 obligations for the repayment of any money obtained by a port authority from any public
22 or private source along with any associated financing costs, including, but not limited to,
23 the costs of issuance, capitalized interest, and debt service;
- 24 (11) "Owner", the individual or individuals or entity or entities who own a fee
25 interest in real property that is located within the boundaries of a district based upon the
26 recorded real estate records of the county recorder, or the city recorder of deeds if the
27 district is located in a city not within a county, as of the thirtieth day prior to any action;
- 28 (12) "Petition", a petition to establish a port improvement district within the port
29 district boundaries or a petition to make a substantial change to an existing district;
- 30 (13) "Pollution", the existence of any noxious substance in the air or waters or on
31 the lands of the state in sufficient quantity and of such amounts, characteristics, and
32 duration as to injure or harm the public health or welfare or animal life or property;
- 33 (14) "Port authority", a political subdivision established under this chapter;
- 34 (15) "Port district boundaries", the boundaries of any port authority on file with
35 the clerk of the county commission, city clerk, or clerk of the legislative or governing body
36 of the county as applicable, which became effective upon approval by the highways and
37 transportation commission of the state of Missouri;
- 38 (16) "Project" or "port improvement project", with respect to any property within
39 a port improvement district, or benefitting property within a port improvement district:
- 40 (a) Providing for, or contracting for the provision of, environmental cleanup,
41 including the disposal of solid waste, services to brownfields, or other polluted real
42 property;
- 43 (b) Providing for, or contracting for the provision of, energy conservation or
44 increased energy efficiency within any building, structure, or facility;

45 (c) Providing for, or contracting for the provision of, wetland creation,
46 preservation, or relocation;

47 (d) The construction of any building, structure, or facility determined by the port
48 authority as essential in developing energy resources, preventing, reducing, or eliminating
49 pollution, or providing water facilities or the disposal of solid waste;

50 (e) Modifications to, or the relocation of, any existing building, structure, or facility
51 that has been acquired or constructed, or which is to be acquired or constructed for the
52 purpose of developing energy resources, preventing, reducing, or eliminating pollution, or
53 providing water facilities or the disposal of solid waste;

54 (f) The acquisition of real property determined by the port authority to be
55 significant in, or in the furtherance of, the history, architecture, archeology, or culture of
56 the United States, the state of Missouri, or its political subdivisions;

57 (g) The operation, maintenance, repair, rehabilitation, or reconstruction of any
58 existing public or private building, structure, or facility determined by the port authority
59 to be significant in, or in the furtherance of, the history, architecture, archeology, or
60 culture of the United States, the state of Missouri, or its political subdivisions;

61 (h) The construction of any new building, structure, or facility that is determined
62 by the port authority to be significant in, or in the furtherance of, the history, architecture,
63 archeology, or culture of the United States, the state of Missouri, or its political
64 subdivisions;

65 (17) "Qualified project costs", include any and all reasonable costs incurred or
66 estimated to be incurred by a port authority, or a person or entity authorized by a port
67 authority, in furtherance of a port improvement project, which costs may include, but are
68 not limited to:

69 (a) Costs of studies, plans, surveys, and specifications;

70 (b) Professional service costs, including, but not limited to, architectural,
71 engineering, legal, research, marketing, financial, planning, consulting, and special
72 services, including professional service costs necessary or incident to determining the
73 feasibility or practicability of any project and carrying out the same;

74 (c) Administrative fees and costs of a port authority in carrying out any of the
75 purposes of this act;

76 (d) Property assembly costs, including, but not limited to, acquisition of land and
77 other property and improvements, real or personal, or rights or interests therein,
78 demolition of buildings and structures, and the clearing or grading of land, machinery, and
79 equipment relating to any project, including the cost of demolishing or removing any
80 existing structures;

81 (e) Costs of operating, rehabilitating, reconstructing, maintaining, and repairing
82 existing buildings, structures, or fixtures;

83 (f) Costs of constructing new buildings, structures, or fixtures;

84 (g) Costs of constructing, operating, rehabilitating, reconstructing, maintaining,
85 and repairing public works or improvements;

86 (h) Financing costs, including, but not limited to, all necessary and incidental
87 expenses related to the port authority's issuance of obligations, which may include
88 capitalized interest on any such obligations and reasonable reserves related to any such
89 obligations;

90 (i) All or a portion of the port authority's capital costs resulting from a port
91 improvement project necessarily incurred or to be incurred in furtherance of a port
92 improvement project, to the extent the port authority accepts and approves such costs; and

93 (j) Relocation costs, to the extent that a port authority determines that relocation
94 costs shall be paid, or are required to be paid, by federal or state law;

95 (18) "Qualified voters", for the purposes of an election for the approval of a real
96 property tax or a sales and use tax:

97 (a) Registered voters residing within the district; or

98 (b) If no registered voters reside within the district, the owners of one or more
99 parcels of real property within the district, which would be subject to such real property
100 taxes or sales and use taxes, as applicable, based upon the recorded real estate records of
101 the county recorder, or the city recorder of deeds if the district is located in a city not
102 within a county, as of the thirtieth day prior to the date of the applicable election;

103 (19) "Registered voters", persons who reside within the district and who are
104 qualified and registered to vote under chapter 115 as determined by the election authority
105 as of the thirtieth day prior to the date of the applicable election;

106 (20) "Respondent", the Missouri highways and transportation commission, each
107 property owner within the proposed district, the municipality or municipalities within
108 which the proposed district is located, the county or counties within which the proposed
109 district is located, and any other political subdivision within the boundaries of the
110 proposed port improvement district, except the petitioning port authority;

111 (21) "Revenues", all rents, revenues from any levied real property tax and sales
112 and use tax, charges and other income received by a port authority in connection with any
113 project, including any gift, grant, loan, or appropriation received by the port authority
114 with respect thereto;

115 (22) "Substantial changes", with respect to an established port improvement
116 district, the addition or removal of real property to or from the port improvement district
117 and any changes to the approved district funding mechanism; and

118 (23) "Water facilities", any facilities for the furnishing and treatment of water for
119 industrial, commercial, agricultural, or community purposes including, but not limited to,
120 wells, reservoirs, dams, pumping stations, water lines, sewer lines, treatment plants,
121 stabilization ponds, storm sewers, storm water detention and retention facilities, and
122 related equipment and machinery.

68.210. 1. A port authority may establish one or more port improvement districts
2 within its port district boundaries for the purpose of funding qualified project costs
3 associated with an approved port improvement project. In order to form a district or to
4 make substantial changes to an existing district, the board shall:

5 (1) Draft a petition in accordance with subsection 2 of this section;

6 (2) Hold a public hearing in accordance with section 68.215;

7 (3) Subsequent to the public hearing, approve by resolution the draft petition
8 containing any approved changes and amendments deemed necessary or desirable by a
9 majority of the board members;

10 (4) File the approved draft petition in the circuit court of the county where the port
11 improvement district is located, requesting the creation of a port improvement district in
12 accordance with sections 68.200 to 68.260; and

13 (5) Within thirty days of the circuit court's certification of the petition, and
14 establishment of the district, file a copy of the board's resolution approving the petition,
15 the certified petition, and the circuit court judgment certifying the petition and establishing
16 the district with the Missouri highways and transportation commission.

17 2. A petition is proper for consideration and approval by the board and the circuit
18 court if, at the time of such approval, it has been signed by property owners collectively
19 owning more than sixty percent per capita of all owners of real property within the
20 boundaries of the proposed district and contains the following information:

21 (1) The legal description of the proposed district, including a map illustrating the
22 legal boundaries. The proposed district shall be contiguous and may contain all or any
23 portion of one or more municipalities and counties. Property separated only by public
24 streets, easements or rights-of-way, or connected by a single public street, easement, or
25 right-of-way shall be considered contiguous;

26 (2) A district name designation which shall be set out in the following format:

27 (a) The name of the Missouri county or municipality in which the port district
28 boundaries are filed;

- 29 (b) The words "port improvement district"; and
- 30 (c) The district designation number, beginning at "1" for the first district formed
- 31 by that specific port authority, and progressing consecutively upward, irrespective of the
- 32 year established;
- 33 (3) A description of the proposed project or projects for which the district is being
- 34 formed, and the estimated qualified project costs of such projects;
- 35 (4) The maximum rate or rates and duration of any proposed real property tax or
- 36 sales and use tax, or both, as applicable, needed to fund the project;
- 37 (5) The estimated revenues projected to be generated by any such tax or taxes;
- 38 (6) The name and address of each respondent;
- 39 (7) A statement that the proposed district shall not be an undue burden on any
- 40 owner of property within the district and is not unjust or unreasonable;
- 41 (8) A request that the circuit court certify the projects pursuant to the act, approve
- 42 the proposed real property tax or sales and use tax, or both, as applicable, and establish
- 43 the district.

44 **3. Notwithstanding the provisions of sections 68.200 to 68.260 to the contrary, in**
45 **any county of the first classification with more than one hundred eighty-four thousand but**
46 **fewer than one hundred eighty-eight thousand inhabitants a port improvement district**
47 **shall only be established within four thousand feet of the center of the Missouri River.**

68.215. 1. Not more than ten days prior to the submission of the petition to the
2 **circuit court, the port authority shall hold or cause to be held a public hearing on the**
3 **proposed project or projects, proposed real property tax or sales and use tax, or both, as**
4 **applicable, and the establishment of the proposed district and shall give notice of the public**
5 **hearing in the manner provided in subsection 3 of this section. All reasonable protests,**
6 **objections, and endorsements shall be heard at the public hearing.**

7 **2. The public hearing may be continued to another date without further notice**
8 **other than a motion to be entered on the official port authority meeting minutes fixing the**
9 **date, time, and place of the continuance of the public hearing.**

10 **3. Notice shall be provided by both publication and mailing. Notice by publication**
11 **shall be given by publication in a newspaper of general circulation within the municipality**
12 **or county in which the port authority is located at least once not more than fifteen, but not**
13 **less than ten, days prior to the date of the public hearing. Notice by mail shall be given not**
14 **more than thirty, but not less than twenty, days prior to the date of the public hearing by**
15 **sending the notice via registered or certified United States mail with a return receipt**
16 **attached to the address of record of each owner within the boundaries of the proposed**
17 **district. The published and mailed notices shall include the following:**

- 18 (1) The date, time, and place of the public hearing;
- 19 (2) A statement that a petition for the establishment of a district has been drafted
20 for public hearing by the board;
- 21 (3) The boundaries of the proposed district by street location, or other readily
22 identifiable means if no street location exists, and a map illustrating the proposed
23 boundaries;
- 24 (4) A brief description of the projects proposed to be undertaken, the estimated cost
25 thereof, and the proposed method of financing such costs by a real property tax or sales
26 and use tax, or both, as applicable;
- 27 (5) A statement that a copy of the petition is available for review at the office of the
28 port authority during regular business hours;
- 29 (6) The address of the port authority's office; and
- 30 (7) A statement that all interested persons shall be given an opportunity to be heard
31 at the public hearing.

68.220. 1. Within thirty days after the petition is filed, the circuit court clerk shall
2 serve a copy of the petition on the respondents who shall have thirty days after receipt of
3 service to file an answer stating agreement with or opposition to the creation of the district.
4 If any respondent files its answer opposing the creation of the district, it shall recite legal
5 reasons why the petition is defective, why the proposed district is illegal or
6 unconstitutional, or why the proposed method for funding the district is illegal or
7 unconstitutional. The respondent shall ask the court for a declaratory judgment respecting
8 these issues. The answer of each respondent shall be served on each petitioner and every
9 other respondent named in the petition. Any resident or taxpayer within the proposed
10 district not qualifying as a respondent may join in or file a petition supporting or answer
11 opposing the creation of the district and seeking a declaratory judgment respecting these
12 same issues within thirty days after the date notice is last published by the circuit clerk
13 under section 68.225.

14 2. The court shall hear the case without a jury. If the court shall thereafter
15 determine the petition is defective or the proposed district is illegal or unconstitutional, or
16 shall be an undue burden on any owner of property within the district or is unjust and
17 unreasonable, it shall enter its declaratory judgment to that effect and shall refuse to make
18 the certifications requested in the pleadings. If the court determines that any proposed
19 funding method is illegal or unconstitutional, it shall enter its judgment striking that
20 funding method in whole or in part. If the court determines the petition is not legally
21 defective and the proposed district and method of funding are neither illegal nor
22 unconstitutional, the court shall enter its judgment to that effect. The court shall then

23 certify the single question regarding the proposed real property tax or sales and use tax,
24 or both, as applicable, needed to fund the project for voter approval. If no objections to
25 the petition are timely filed, the court may make such certifications based upon the
26 pleadings before it without any hearing.

27 3. Any party having filed an answer or petition may appeal the circuit court's order
28 or declaratory judgment in the same manner provided for other appeals.

68.225. The circuit court clerk in whose office the petition was filed shall give notice
2 to the public by causing one or more newspapers of general circulation serving the counties
3 or portions thereof contained in the proposed district to publish once a week for four
4 consecutive weeks a notice substantially in the following form:

5 NOTICE OF PETITION TO CREATE A PORT IMPROVEMENT DISTRICT
6 Notice is hereby given to all persons residing or owning property in
7 (here specifically describe the proposed district
8 boundaries), within the state of Missouri, that a petition has been filed asking that a port
9 improvement district by the name of "..... Port District No." be formed
10 for the purpose of developing the following projects: (here summarize the proposed
11 project or projects). A copy of this petition is on file and available at the office of the clerk
12 of the circuit court of County, located at,
13 Missouri. You are notified to join in or file your own petition supporting or answer
14 opposing the creation of the port improvement district and requesting a declaratory
15 judgment, as required by law, no later than the day of, 20.... . You may
16 show cause, if any, why such petition is defective or proposed port improvement district
17 or its funding method, as set forth in the petition, is illegal or unconstitutional and should
18 not be approved as directed by this court.
19
20 Clerk of the Circuit Court of County.

68.230. 1. Upon the port authority's own initiative, and after proper notice being
2 provided and a public hearing being conducted in accordance with subsection 2 of this
3 section, any district may be terminated by a resolution of the board, provided that there
4 are no outstanding obligations secured in any way by district revenues produced from such
5 district. A copy of such resolution shall be filed with the Missouri highways and
6 transportation commission within thirty days of its passage.

7 2. The public hearing required by this section shall be held and notice of such
8 public hearing shall be given in the manner set forth in section 68.215. The notice shall
9 contain the following information:

- 10 (1) The date, time, and place of the public hearing;

11 (2) A statement that the port authority proposes a resolution terminating the
12 district; and

13 (3) A statement that all interested parties will be given an opportunity to be heard.

14 3. Notwithstanding the requirements of this section, if the port authority that has
15 formed the district is dissolved in accordance with this chapter, the district shall
16 automatically be terminated, and any taxes levied shall simultaneously be repealed, except
17 that this subsection shall not apply in such instance when a local port authority is dissolved
18 under subsection 6 of section 68.060 in order to consolidate into a regional port authority.

68.235. 1. For the purposes of providing funds to pay all, or any portion of, the
2 qualified project costs associated with any approved project, subsequent to the
3 establishment of a district pursuant to this act, and subsequent to the circuit court's
4 certification of a question regarding any proposed real property tax needed to fund a
5 project, a port authority may levy by resolution a tax upon real property within the
6 boundaries of the district; provided however, no such resolution shall be final nor shall it
7 take effect until the qualified voters approve, by mail-in ballot election conducted in
8 accordance with section 68.255, the circuit court's certified question regarding such
9 proposed real property tax. If a majority of the votes cast by the qualified voters voting
10 on the proposed real property tax are in favor of the tax, then the resolution shall become
11 effective. If a majority of the votes cast by the qualified voters voting are opposed to the
12 real property tax, then the resolution seeking to levy the real property tax shall be deemed
13 to be null and void on the date on which the election may no longer be challenged under
14 section 68.255. The port authority may levy a real property tax rate lower than the tax rate
15 ceiling approved by the qualified voters under subsection 1 of this section and may, by
16 resolution, increase that lowered tax rate to a level not exceeding the tax rate ceiling
17 without approval of the qualified voters.

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

19 Shall the (insert name of district) impose a real property
20 tax upon (all real property) within the district at a rate of not more than
21 (insert amount) dollars per hundred dollars assessed valuation for a period of
22 (insert number) years from the date on which such tax is first imposed for the purpose of
23 providing revenue for (insert general description of project or
24 projects) in the district?

25 YES NO

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

29 **3. A port authority may repeal or amend by resolution any real property tax**
30 **imposed under this section before the expiration date of such real property tax unless the**
31 **repeal or amendment of such real property tax will impair the port authority's ability to**
32 **repay any obligations the port authority has incurred to pay any part of the cost of a port**
33 **improvement project.**

68.240. 1. The county collector of each county in which the district is located, or
2 **the collector for the city in which the district is located if the district is located in a city not**
3 **within a county, shall collect the real property tax made upon all real property within that**
4 **county and district, in the same manner as other real property taxes are collected.**

5 **2. Every county or municipal collector and treasurer having collected or received**
6 **district real property taxes shall, on or before the fifteenth day of each month and after**
7 **deducting the reasonable and actual cost of such collection but not to exceed one percent**
8 **of the total amount collected, remit to the port authority the amount collected or received**
9 **by the port authority prior to the first day of such month. Upon receipt of such money, the**
10 **port authority shall execute a receipt therefor, which shall be forwarded or delivered to the**
11 **county collector or city treasurer who collected such money. The port authority shall**
12 **deposit such sums which are designated for a specific project into a special trust fund to**
13 **be expended solely for such purpose, or to the port authority treasury if such sums are not**
14 **designated. The county or municipal collector or treasurer, and port authority shall make**
15 **final settlement of the port authority account and costs owing, not less than once each year,**
16 **if necessary.**

17 **3. Upon the expiration of any real property tax adopted under this section which**
18 **is designated for a specific project, all funds remaining in the special trust fund shall**
19 **continue to be used solely for the specific purpose designated in the ballot adopted by the**
20 **qualified voters. Any funds in such special trust fund which are not needed for current**
21 **expenditures may be invested by the port authority pursuant to applicable laws relating**
22 **to the investment of other port authority funds and the port authority may use such funds**
23 **for other approved port improvement projects.**

68.245. 1. For the purposes of providing funds to pay all, or any portion of, the
2 **qualified project costs associated with any approved project, subsequent to the**
3 **establishment of a district pursuant to this act, and subsequent to the circuit court's**
4 **certification of a question regarding any proposed sales and use tax needed to fund a**
5 **project, a port authority may levy by resolution a district wide sales and use tax on all**
6 **retail sales made in such district which are subject to taxation under sections 144.010 to**
7 **144.525, except sales of motor vehicles, trailers, boats or outboard motors, and sales to or**
8 **from public utilities. Any sales and use tax imposed under this section may be imposed in**

9 increments of one-eighth of one percent, up to a maximum of one percent; except that, no
 10 resolution adopted under this section shall be final nor shall it take effect until the qualified
 11 voters approve, by mail-in ballot election conducted in accordance with section 68.250, the
 12 circuit court's certified question regarding such proposed sales and use tax. If a majority
 13 of the votes cast by the qualified voters on the proposed sales and use tax are in favor of
 14 the sales and use tax, then the resolution shall become effective. If a majority of the votes
 15 cast by the qualified voters are opposed to the sales and use tax, then the resolution seeking
 16 to levy the sales and use tax shall be deemed null and void on the date on which the election
 17 may no longer be challenged under section 68.255.

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

19 Shall the (insert name of district) impose a district wide
 20 sales and use tax at the maximum rate of (insert amount) for a period of
 21 (insert number) years from the date on which such tax is first imposed for the purpose of
 22 providing revenue for (insert general description of project
 23 or projects)?

24 YES NO

25

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

28 **3. Within ten days after the qualified voters have approved the imposition of the**
 29 **sales and use tax, the port authority shall, in accordance with section 32.087, notify the**
 30 **director of revenue. The sales and use tax authorized by this section shall become effective**
 31 **on the first day of the second calendar quarter after the director of revenue receives notice**
 32 **of the adoption of such sales and use tax.**

33 **4. The director of revenue shall collect any sales and use tax under section 32.087.**

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

39 **6. The penalties provided in sections 144.010 to 144.525 shall apply to violations of**
 40 **this section.**

41 **7. All revenue received by the port authority from a sales and use tax imposed**
 42 **under this section which is designated for a specific project shall be deposited into a special**
 43 **trust fund to be expended solely for such purpose, or to the port authority's treasury if**
 44 **such sums are not designated. Upon the expiration of any sales and use tax adopted under**

45 this section, all funds remaining in the special trust fund shall continue to be used solely
46 for the specific purpose designated in the ballot adopted by the qualified voters. Any funds
47 in such special trust fund which are not needed for current expenditures may be invested
48 by the port authority pursuant to applicable laws relating to the investment of other port
49 authority funds and the port authority may use such funds for other approved port
50 improvement projects.

51 8. A port authority may repeal by resolution any sales and use tax imposed under
52 this section before the expiration date of such sales and use tax unless the repeal of such
53 sales and use tax will impair the port authority's ability to repay, or unless the sales and
54 use tax in any way secure any outstanding obligations the port authority has incurred to
55 pay any part of the qualified project costs of any approved port improvement project.

68.250. 1. Notwithstanding the provisions of chapter 115, except the provisions of
2 section 115.125, when applicable, an election for any proposed real property tax or
3 proposed sales and use tax, or both, within a district pursuant to this act shall be conducted
4 in accordance with the provisions of this section.

5 2. After the board has passed a resolution approving the levy of a real property tax
6 or a sales and use tax, or both, the board shall provide written notice of such resolution,
7 along with the circuit court's certified question regarding the real property tax or the sales
8 and use tax, or both, as applicable, to the election authority. The board shall be entitled
9 to repeal or amend such resolution provided that written notice of such repeal or
10 amendment is delivered to the election authority prior to the date that the election
11 authority mails the ballots to the qualified voters.

12 3. Upon receipt of written notice of a port authority's resolution, along with the
13 circuit court's certified question, for the levy of a real property tax or a sales and use tax,
14 or both, the election authority shall:

15 (1) Specify a date upon which the election shall occur, which date shall be a
16 Tuesday and shall be, unless otherwise approved by the board, and election authority and
17 applicable circuit court under section 115.125, not earlier than the tenth Tuesday, and not
18 later than the fifteenth Tuesday, after the date the board passes the resolution and shall
19 not be on the same day as an election conducted under the provisions of chapter 115;

20 (2) Publish notice of the election in a newspaper of general circulation within the
21 municipality two times. The first publication date shall be not more than forty-five, but
22 not less than thirty-five, days prior to the date of the election and the second publication
23 date shall be not more than twenty, and not less than ten, days prior to the date of the
24 election. The published notice shall include, but not be limited to, the following
25 information:

- 26 (a) The name and general boundaries of the district;
- 27 (b) The type of tax proposed (real property tax or sales and use tax or both), its rate
- 28 or rates, and its purpose or purposes;
- 29 (c) The date the ballots for the election shall be mailed to qualified voters;
- 30 (d) The date of the election;
- 31 (e) The applicable definition of qualified voters;
- 32 (f) A statement that persons residing in the district shall register to vote with the
- 33 election authority on or before the thirtieth day prior to the date of the election in order
- 34 to be a qualified voter for purposes of the election;
- 35 (g) A statement that the ballot shall be returned to the election authority's office in
- 36 person, or by depositing the ballot in the United States mail addressed to the election
- 37 authority's office and postmarked, not later than the date of the election; and
- 38 (h) A statement that any qualified voter that did not receive a ballot in the mail or
- 39 lost the ballot received in the mail may pick up a mail-in ballot at the election authority's
- 40 office, specifying the dates and time such ballot will be available and the location of the
- 41 election authority's office;
- 42 (3) The election authority shall mail the ballot, a notice containing substantially the
- 43 same information as the published notice and a return addressed envelope directed to the
- 44 election authority's office with a sworn affidavit on the reverse side of such envelope for
- 45 the qualified voter's signature, to each qualified voter not more than fifteen days and not
- 46 less than ten days prior to the date of the election. For purposes of mailing ballots to real
- 47 property owners, only one ballot shall be mailed per capita at the address shown on the
- 48 official, or recorded, real estate records of the county recorder, or the city recorder of
- 49 deeds if the district is located in a city not within a county, as of the thirtieth day prior to
- 50 the date of the election. Such affidavit shall be in substantially the following form:

51

52 **FOR REGISTERED VOTERS:**

53 I hereby declare under penalties of perjury that I reside in the

54 Port Improvement District No. (insert name of district) and I am a registered

55 voter and qualified to vote in this election.

56

57 **Qualified Voter's Signature**

58

59 **Printed Name of Qualified Voter**

60 **FOR REAL PROPERTY OWNERS:**

61 I hereby declare under penalty of perjury that I am the owner of real property in
 62 the Port Improvement District No. (insert name of district)
 63 and qualified to vote in this election, or authorized to affix my signature on behalf of the
 64 owner (named below) of real property in the Port Improvement
 65 District No. (insert name of district) which is qualified to vote in this election.

66

67 **Signature**

68

69 **Print Name of Real Property Owner**

70 **If Signer is Different from Owner:**

71 **Name of Signer:**

72 **State Basis of Legal Authority to Sign:**

73

74

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

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

80 5. Mail-in ballots shall be returned to the election authority's office in person, or
 81 by depositing the ballot in the United States mail addressed to the election authority's office
 82 and postmarked no later than the date of the election. The election authority shall transmit
 83 all voted ballots to a team of judges of not less than four. The judges shall be selected by
 84 the election authority from lists it has compiled. Upon receipt of the voted ballots, the
 85 judges shall verify the authenticity of the ballots, canvass the votes, and certify the results.
 86 Certification by the election judges shall be final and shall be immediately transmitted to
 87 the election authority. Any qualified voter who voted in such election may contest the
 88 result in the same manner as provided in chapter 115.

89 6. The results of the election shall be entered upon the records of the election
 90 authority and two certified copies of the election results shall be filed with the port
 91 authority and entered upon the records of the port authority.

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

94 8. Notwithstanding anything to the contrary, nothing in this act shall prevent a port
 95 authority from proposing both a real property tax levy question and a sales and use tax
 96 levy question to the district's qualified voters in the same election.

2 **68.255. No lawsuit to set aside a district established or a tax levied under this act,**
3 **or to otherwise question the validity of the proceedings related thereto, shall be brought**
4 **after the expiration of ninety days from the effective date of the circuit court judgment**
5 **establishing such district in question or the effective date of the resolution levying such tax**
6 **in question.**

2 **68.260. 1. The provisions of this section shall only apply to a port authority that**
3 **has formed a district.**

3 **2. In addition to any other report required of a port authority, within one hundred**
4 **twenty days following the last day of the port authority's fiscal year, the board shall submit**
5 **a report to the clerk of either the municipality or county which formed the port authority**
6 **under section 68.010, and to the Missouri department of transportation stating the services**
7 **provided, revenues collected and expenditures made by the district during such fiscal year,**
8 **and copies of written resolutions approved by the board during the fiscal year. The**
9 **municipal clerk or county clerk, as applicable, shall retain this report as part of the official**
10 **records of the municipality or county and shall also cause this report to be spread upon the**
11 **records of the governing body.**

12 **3. In addition to the report required under subsection 2 of this section, upon the**
13 **approval by the qualified voters of a real property tax or sales and use tax, or both, in**
14 **accordance with the act, each authority shall annually submit a report to the auditor of the**
15 **state of Missouri in accordance with section 105.145.**

2 70.220. 1. Any municipality or political subdivision of this state, as herein defined, may
3 contract and cooperate with any other municipality or political subdivision, or with an elective
4 or appointive official thereof, or with a duly authorized agency of the United States, or of this
5 state, or with other states or their municipalities or political subdivisions, or with any private
6 person, firm, association or corporation, for the planning, development, construction, acquisition
7 or operation of any public improvement or facility, or for a common service; provided, that the
8 subject and purposes of any such contract or cooperative action made and entered into by such
9 municipality or political subdivision shall be within the scope of the powers of such municipality
10 or political subdivision.

11 2. Any municipality or political subdivision of this state may contract with one or more
12 adjacent municipalities or political subdivisions to share the tax revenues of such cooperating
13 entities that are generated from real property and the improvements constructed thereon, if such
14 real property is located within the boundaries of either or both municipalities or subdivisions and
15 within three thousand feet of a common border of the contracting municipalities or political
16 subdivisions. The purpose of such contract shall be within the scope of powers of each
municipality or political subdivision. Municipalities or political subdivisions separated only by

17 a public street, easement, or right-of-way shall be considered to share a common border for
18 purposes of this subsection.

19 **3. Any home rule city with more than seventy-three thousand but fewer than**
20 **seventy-five thousand inhabitants may contract with any county of the first classification**
21 **with more than eighty-five thousand nine hundred but fewer than eighty-six thousand**
22 **inhabitants to share tax revenues for the purpose of promoting tourism and the**
23 **construction, maintenance, and improvement of convention center and recreational**
24 **facilities. In the event an agreement for the distribution of tax revenues is entered into**
25 **between a county of the first classification with more than eighty-five thousand nine**
26 **hundred but fewer than eighty-six thousand inhabitants and a home rule city with more**
27 **than seventy-three thousand but fewer than seventy-five thousand inhabitants, then all**
28 **revenue received from such taxes shall be distributed in accordance with the terms of said**
29 **agreement. For purposes of this subsection, the term "tax revenues" shall include tax**
30 **revenues generated from the imposition of a transient guest tax imposed under the**
31 **provisions of section 67.1361.**

32 **4.** If any contract or cooperative action entered into under this section is between a
33 municipality or political subdivision and an elective or appointive official of another
34 municipality or political subdivision, such contract or cooperative action shall be approved by
35 the governing body of the unit of government in which such elective or appointive official
36 resides.

37 [4.] **5.** In the event an agreement for the distribution of tax revenues is entered into
38 between a county of the first classification without a charter form of government and a
39 constitutional charter city with a population of more than one hundred forty thousand that is
40 located in said county prior to a vote to authorize the imposition of such tax, then all revenue
41 received from such tax shall be distributed in accordance with said agreement for so long as the
42 tax remains in effect or until the agreement is modified by mutual agreement of the parties.

70.605. 1. For the purpose of providing for the retirement or pensioning of the officers
2 and employees and the widows and children of deceased officers and employees of any political
3 subdivision of the state, there is hereby created and established a retirement system which shall
4 be a body corporate, which shall be under the management of a board of trustees herein
5 described, and shall be known as the "Missouri Local Government Employees' Retirement
6 System". Such system may sue and be sued, transact business, invest funds, and hold cash,
7 securities, and other property. All suits or proceedings directly or indirectly against the system
8 shall be brought in Cole County. The system shall begin operations on the first day of the
9 calendar month next following sixty days after the date the board of trustees has received
10 certification from ten political subdivisions that they have elected to become employers.

11 2. The general administration and the responsibility for the proper operation of the
12 system is vested in a board of trustees of seven persons: three persons to be elected as trustees
13 by the members of the system; three persons to be elected trustees by the governing bodies of
14 employers; and one person, to be appointed by the governor, who is not a member, retirant, or
15 beneficiary of the system and who is not a member of the governing body of any political
16 subdivision.

17 3. Trustees shall be chosen for terms of four years from the first day of January next
18 following their election or appointment, except that of the first board shall all be appointed by
19 the governor by and with the consent of the senate, as follows:

20 (1) Three persons who are officers or officials of political subdivisions, one for a term
21 of three years, one for a term of two years, and one for a term of one year; and

22 (2) Three persons who are employees of political subdivisions and who would, if the
23 subdivision by which they are employed becomes an employer, be eligible as members, one for
24 a term of three years, one for a term of two years, and one for a term of one year; and

25 (3) That person appointed by the governor under the provisions of subsection 2 of this
26 section. All the members of the first board shall take office as soon as appointed by the
27 governor, but their terms shall be computed from the first day of January next following their
28 appointment, and only one member may be from any political subdivision or be a policeman or
29 fireman.

30 4. Successor trustees elected or appointed as member trustees shall be members of the
31 retirement system; provided, that not more than one member trustee shall be employed by any
32 one employer, and not more than one member trustee shall be a policeman, and not more than
33 one member trustee shall be a fireman.

34 5. Successor trustees elected as employer trustees shall be elected or appointed officials
35 of employers and shall not be members of the retirement system; provided, that not more than
36 one employer trustee shall be from any one employer.

37 6. An annual meeting of the retirement system shall be called by the board in the last
38 calendar quarter of each year in Jefferson City, or at such place as the board shall determine, for
39 the purpose of electing trustees and to transact such other business as may be required for the
40 proper operation of the system. Notice of such meeting shall be sent by registered mail to the
41 clerk or secretary of each employer not less than thirty days prior to the date of such meeting.
42 The governing body of each employer shall certify to the board the name of one delegate who
43 shall be an officer of the employer, and the members of the employer shall certify to the board
44 a member of the employer to represent such employer at such meeting. The delegate certified
45 as member delegate shall be elected by secret ballot by the members of such employer, and the
46 clerk or secretary of each employer shall be charged with the duty of conducting such election

47 in a manner which will permit each member to vote in such election. Under such rules and
48 regulations as the board shall adopt, approved by the delegates, the member delegates shall elect
49 a member trustee for each such position on the board to be filled, and the officer delegates shall
50 elect an employer trustee for each such position on the board to be filled.

51 7. In the event any member trustee ceases to be a member of the retirement system, or
52 any employer trustee ceases to be an appointed or elected official of an employer, or becomes
53 a member of the retirement system, or if the trustee appointed by the governor becomes a
54 member of the retirement system or an elected or appointed official of a political subdivision,
55 or if any trustee fails to attend three consecutive meetings of the board, unless in each case
56 excused for cause by the remaining trustees attending such meeting or meetings, he or she shall
57 be considered as having resigned from the board and the board shall, by resolution, declare his
58 or her office of trustee vacated. If a vacancy occurs in the office of trustee, the vacancy shall be
59 filled for the unexpired term in the same manner as the office was previously filled; provided,
60 however, that the remaining trustees may fill employer and member trustee vacancies on the
61 board until the next annual meeting.

62 8. Each trustee shall be commissioned by the governor, and before entering upon the
63 duties of his office, shall take and subscribe to an oath or affirmation to support the Constitution
64 of the United States, and of the state of Missouri, and to demean himself faithfully in his or her
65 office. Such oath as subscribed to shall be filed in the office of the secretary of state of this state.

66 9. Each trustee shall be entitled to one vote in the board of trustees. Four votes shall be
67 necessary for a decision by the trustees at any meeting of the board of trustees. Four trustees, of
68 whom at least two shall be member trustees and at least two shall be employer trustees, shall
69 constitute a quorum at any meeting of the board. Unless otherwise expressly provided herein,
70 a meeting need not be called or held to make any decision on a matter before the board. Each
71 member must be sent by the executive secretary a copy of the matter to be decided with full
72 information from the files of the board. The concurring decisions of four trustees may decide
73 the issue by signing a document declaring their decision and sending the written instrument to
74 the executive secretary, provided that no other trustee shall send a dissenting decision to the
75 executive secretary within fifteen days after the document and information was mailed to him
76 or her. If any trustee is not in agreement with the four trustees, the matter is to be passed on at
77 a regular board meeting or a special meeting called for that purpose. The board shall hold
78 regular meetings at least once each quarter, the dates of these meetings to be designated in the
79 rules and regulations adopted by the board. Other meetings as deemed necessary may be called
80 by the chairman or by any four trustees acting jointly.

81 10. The board of trustees shall elect one of their number as chairman, and one of their
82 number as vice chairman, and shall employ an executive secretary, not one of their number, who

83 shall be the executive officer of the board. Other employees of the board shall be chosen only
84 upon the recommendation of the executive secretary.

85 11. The board shall appoint an actuary or a firm of actuaries as technical advisor to the
86 board on matters regarding the operation of the system on an actuarial basis. The actuary or
87 actuaries shall perform such duties as are required of him or her under sections 70.600 to 70.755,
88 and as are from time to time required by the board.

89 12. The board may appoint an attorney-at-law or firm of attorneys-at-law to be the legal
90 advisor of the board and to represent the board in all legal proceedings.

91 13. The board may appoint an investment counselor to be the investment advisor of the
92 board.

93 14. The board shall from time to time, after receiving the advice of its actuary, adopt
94 such mortality and other tables of experience, and a rate or rates of regular interest, as shall be
95 necessary for the actuarial requirements of the system, and shall require its executive secretary
96 to keep in convenient form such data as shall be necessary for actuarial investigations of the
97 experience of the system, and such data as shall be necessary for the annual actuarial valuations
98 of the system.

99 15. The board shall keep a record of its proceedings, which shall be open to public
100 inspection. It shall prepare annually and render to each employer a report showing the financial
101 condition of the system as of the preceding June thirtieth. The report shall contain, but shall not
102 be limited to, a financial balance sheet; a statement of income and disbursements; a detailed
103 statement of investments acquired and disposed of during the year, together with a detailed
104 statement of the annual rates of investment income from all assets and from each type of
105 investment; an actuarial balance sheet prepared by means of the last valuation of the system, and
106 such other data as the board shall deem necessary or desirable for a proper understanding of the
107 condition of the system.

108 16. The board of trustees shall, after reasonable notice to all interested parties, conduct
109 administrative hearings to hear and decide questions arising from the administration of sections
110 70.600 to 70.755; except, that such hearings may be conducted by a hearing officer who shall be
111 appointed by the board. The hearing officer shall preside at the hearing and hear all evidence and
112 rule on the admissibility of evidence. The hearing officer shall make recommended findings of
113 fact and may make recommended conclusions of law to the board. All final orders or
114 determinations or other final actions by the board shall be approved in writing by at least four
115 members of the board. Any board member approving in writing any final order, determination
116 or other final action, who did not attend the hearing, shall do so only after certifying that he or
117 she reviewed all exhibits and read the entire transcript of the hearing. Within thirty days after
118 a decision or order or final action of the board, any member, retirant, beneficiary or political

119 subdivision adversely affected by that determination or order or final action may take an appeal
120 under the provisions of chapter 536, RSMo. Jurisdiction over any dispute regarding the
121 interpretation of sections 70.600 to 70.755 and the determinations required thereunder shall lie
122 in the circuit court of Cole County.

123 17. The board shall arrange for adequate surety bonds covering the executive secretary
124 and any other custodian of the funds or investments of the board. When approved by the board,
125 said bonds shall be deposited in the office of the secretary of state.

126 18. The board shall arrange for annual audits of the records and accounts of the system
127 by a certified public accountant or by a firm of certified public accountants. The state auditor
128 [shall examine such audits at least] **may audit the system** once every three years and report to
129 the board and the governor.

130 19. The headquarters of the retirement system shall be in Jefferson City.

131 20. The board of trustees shall serve as trustees without compensation for their services
132 as such; except that each trustee shall be paid for any necessary expenses incurred in attending
133 meetings of the board or in the performance of other duties authorized by the board.

134 21. Subject to the limitations of sections 70.600 to 70.755, the board shall formulate and
135 adopt rules and regulations for the government of its own proceedings and for the administration
136 of the retirement system.

**71.275. Notwithstanding any other provision of this chapter to the contrary, if the
2 governing body of any municipality finds it in the public interest that a parcel of land
3 within a research, development, or office park project established under section 172.273,
4 that is contiguous and compact to the existing corporate limits of the municipality and
5 located in an unincorporated area of the county, should be located in the municipality,
6 such municipality may annex such parcel, provided that the municipality obtains written
7 consent of all the property owners located within the unincorporated area of such parcel.**

**71.515. No city, town, or village in this state supplying an occupant of a premises
2 water or sewer services shall hold an owner of such premises liable for the delinquent
3 payment of such water or sewer services of the occupant. Such city, town, or village
4 rendering such water or sewer services may sue the occupant that received such services
5 in such premises in a civil suit to recover any sums owed for such services, plus a
6 reasonable attorney's fee to be fixed by the court. This section shall not apply to a home
7 rule city with more than four hundred thousand inhabitants and located in more than one
8 county or a city not within a county.**

**77.305. The city council of any city of the third classification with more than
2 thirteen thousand two hundred but fewer than thirteen thousand five hundred inhabitants
3 may submit any question to a vote as an advisory referendum to be included on the ballot**

4 for an election to be conducted on a date authorized under section 115.123. Such an
5 advisory referendum, upon receiving a majority of votes in such city, shall only be used by
6 the city council as a measure of public preference and shall not have the force and effect
7 of law. Such questions shall only be submitted in the same manner that questions are
8 otherwise submitted to a vote under chapter 115.

79.025. If the adjacent territory proposed for annexation by a city of the fourth
2 classification with more than two thousand three hundred but fewer than two thousand
3 four hundred inhabitants and located in any county with a charter form of government
4 and with more than one hundred ninety-eight thousand but fewer than one hundred
5 ninety-nine thousand two hundred inhabitants does not contain any registered voters, such
6 city shall not proceed with such annexation until it has obtained the written consent of all
7 the owners of real property within such adjacent property.

88.832. 1. The governing body of any municipality shall have power to cause a general
2 sewer system to be established, which shall be composed of four classes of sewers, to wit:
3 public, district, joint district, and private sewers. Public sewers shall be established, along the
4 principal courses of drainage, at such time, to such extent, of such dimensions, and under such
5 regulations as may be provided by ordinance. These may be extensions or branches of sewers
6 already constructed or entirely new throughout, as may be deemed expedient. The municipality
7 may levy a tax on all property made taxable for state purposes over the whole municipality to pay
8 for the constructing, reconstructing and repairing of the work, which tax shall be called "special
9 public sewer tax" and shall be of the amount as may be required for the sewer provided by
10 ordinance to be built; and the fund arising from the tax shall be appropriated solely to the
11 constructing, reconstructing and repairing of the sewer.

12 2. No city of the third classification that imposes a storm water usage fee based on
13 the runoff rate of storm water on impervious surfaces shall impose such user fee on
14 property owned by any church, public school, nonprofit organization, or political
15 subdivision.

92.013. Notwithstanding any other provision of law to the contrary, the collector
2 of revenue in any city not within a county who collects any charge for trash collection,
3 whether such charge is designated as a service charge under section 260.215 or otherwise,
4 may add such charge to the general tax levy bills issued for real property taxes within the
5 city or to any other bill issued within the city, or may bill such charge by any other method
6 chosen by the city. The collector may collect such charge in the same manner and to the
7 same extent as the collector collects real estate taxes and tax bills. Unpaid charges for trash
8 collection shall be certified to the collector by the department or division of the city
9 responsible for trash collection. If the certified charges are not paid, such charges shall be

10 **deemed delinquent and the collector may collect such charges in the same manner and to**
11 **the same extent as the collector collects delinquent real estate taxes and tax bills, and such**
12 **charges shall be deemed a personal debt against the person owing such charges from the**
13 **date of the issuance of the bill for collecting such charges, and shall also be a lien on the**
14 **person's real property until paid.**

92.715. 1. The collectors of cities operating under the provisions of sections 92.700 to
2 92.920 shall proceed to collect the taxes contained in the back tax book or [record] **recorded** list
3 of the delinquent land and lots in the collector's office as herein required.

4 2. Any person interested in or the owner of any tract of land or lot contained in the back
5 tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem
6 such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by
7 paying to the proper collector the amount of the original taxes, together with interest from the
8 date of delinquency at the rate of [one] **two** percent per month with a maximum rate of [ten]
9 **eighteen** percent per annum and the costs. [For any delinquency occurring after January 1, 2000,
10 the rate shall not exceed the prime rate, which shall mean the average predominant prime rate
11 quoted by commercial banks to large businesses, as determined by the board of governors of the
12 Federal Reserve System.]

13 3. If suit shall have been commenced against any tract of land or town lot for the
14 collection of taxes, the person desiring to redeem any such land before judgment, in addition to
15 the original tax, interest and costs including attorney's fee accruing under this law, shall pay to
16 the city collector all necessary costs incurred in the court where the suit is pending, and the city
17 collector shall account to the clerk of the court in which said suit is filed for the court costs so
18 collected.

19 4. The provisions of the law with reference to the compromise of taxes shown on the
20 back tax book or recorded list of delinquent land and lots in the collector's office shall apply to
21 and shall also authorize the compromise of any judgment for taxes after the same had been
22 rendered therefor and up to that time when the property shall be sold under execution issued on
23 said judgment; such compromise to be authorized by the same officials and under the same
24 conditions as set forth under existing law for the compromise of taxes. The comptroller of any
25 city operating under the provisions of sections 92.700 to 92.920 shall serve in lieu of the county
26 commission. The comptroller shall also have the right to correct manifest errors.

94.271. 1. The governing body of any city of the fourth classification with more
2 **than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants**
3 **may impose a tax on the charges for all sleeping rooms paid by the transient guests of**
4 **hotels or motels situated in the city or a portion thereof, which shall not be more than five**
5 **percent per occupied room per night, except that such tax shall not become effective unless**

6 the governing body of the city submits to the voters of the city at a state general or primary
7 election a proposal to authorize the governing body of the city to impose a tax under this
8 section. The tax authorized in this section shall be in addition to the charge for the sleeping
9 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the
10 city for the promotion of tourism. Such tax shall be stated separately from all other
11 charges and taxes.

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

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

17 YES NO

18

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

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

94.832. 1. The governing body of any city of the third classification with more than
2 four thousand seven hundred but fewer than four thousand eight hundred inhabitants and
3 located in any county of the first classification with more than one hundred eighty-four
4 thousand but fewer than one hundred eighty-eight thousand inhabitants may impose, by
5 order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests
6 of hotels or motels situated in the city or a portion thereof. The tax shall be not more than
7 five percent per occupied room per night, and shall be imposed solely for the purpose of
8 funding tourism and infrastructure improvements. The tax authorized in this section shall
9 be in addition to the charge for the sleeping room and all other taxes imposed by law, and
10 shall be stated separately from all other charges and taxes.

11 2. No such order or ordinance shall become effective unless the governing body of
12 the city submits to the voters of the city at a state general, primary, or special election a

13 proposal to authorize the governing body of the city to impose a tax under this section. If
14 a majority of the votes cast on the question by the qualified voters voting thereon are in
15 favor of the question, then the tax shall become effective on the first day of the second
16 calendar quarter following the calendar quarter in which the election was held. If a
17 majority of the votes cast on the question by the qualified voters voting thereon are
18 opposed to the question, then the tax shall not become effective unless and until the
19 question is resubmitted under this section to the qualified voters of the city and such
20 question is approved by a majority of the qualified voters voting on the question.

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

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

37 5. Whenever the governing body of any city that has adopted the tax authorized in
38 this section receives a petition, signed by a number of registered voters of the city equal to
39 at least ten percent of the number of registered voters of the city voting in the last
40 gubernatorial election, calling for an election to repeal the tax imposed under this section,
41 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
42 majority of the votes cast on the question by the qualified voters voting thereon are in favor
43 of the repeal, that repeal shall become effective on December thirty-first of the calendar
44 year in which such repeal was approved. If a majority of the votes cast on the question by
45 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
46 effective until the question is resubmitted under this section to the qualified voters of the
47 city and the repeal is approved by a majority of the qualified voters voting on the question.

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

94.834. 1. The governing body of **the following cities may impose a tax on the**
2 **charges for all sleeping rooms paid by the transient guests of hotels or motels situated in**
3 **the city or a portion thereof as provided in this section:**

4 (1) Any city of the third classification with more than twelve thousand four hundred but
5 less than twelve thousand five hundred inhabitants[, the governing body of] ;

6 (2) Any city of the fourth classification with more than two thousand three hundred but
7 less than two thousand four hundred inhabitants and located in any county of the fourth
8 classification with more than thirty-two thousand nine hundred but less than thirty-three thousand
9 inhabitants[, and the governing body of] ;

10 (3) Any city of the fourth classification with more than one thousand six hundred but less
11 than one thousand seven hundred inhabitants and located in any county of the fourth
12 classification with more than twenty-three thousand seven hundred but less than twenty-three
13 thousand eight hundred inhabitants [may impose a tax on the charges for all sleeping rooms paid
14 by the transient guests of hotels or motels situated in the city or a portion thereof, which] ;

15 (4) **Any city of the fourth classification with more than three thousand eight**
16 **hundred but fewer than four thousand inhabitants and located in more than one county;**
17 **provided, however, that motels owned by not-for-profit organizations are exempt.**

18 **2. Such tax** shall be not more than five percent per occupied room per night, except that
19 such tax shall not become effective unless the governing body of the city submits to the voters
20 of the city at a state general or primary election a proposal to authorize the governing body of the
21 city to impose a tax pursuant to this section. The tax authorized in this section shall be in
22 addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds
23 of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated
24 separately from all other charges and taxes.

25 [2.] **3.** The ballot of submission for the tax authorized in this section shall be in
26 substantially the following form:

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

31 YES NO

32

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

40 [3.] 4. As used in this section, "transient guests" means a person or persons who occupy
 41 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

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

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

15 **Shall (insert the name of the city) impose a tax on the charges for all sleeping**
 16 **rooms paid by the transient guests of hotels and motels situated in (name of city) at**
 17 **a rate of (insert rate of percent) percent for the purpose of the promotion, operation,**
 18 **and development of tourism and convention facilities?**

19 **YES** **NO**

20
 21 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
 22 **favor of the question, then the tax shall become effective on the first day of the second**
 23 **calendar quarter following the calendar quarter in which the election was held. If a**
 24 **majority of the votes cast on the question by the qualified voters voting thereon are**
 25 **opposed to the question, then the tax authorized by this section shall not become effective**
 26 **unless and until the question is resubmitted under this section to the qualified voters of the**

27 city and such question is approved by a majority of the qualified voters of the city voting
28 on the question.

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

94.845. 1. The governing body of any city of the fourth classification with more
2 than eight hundred but fewer than nine hundred inhabitants and located in any county of
3 the third classification without a township form of government and with more than five
4 thousand nine hundred but fewer than six thousand inhabitants may impose a tax on the
5 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
6 the city or a portion thereof, which shall not be more than five percent per occupied room
7 per night, except that such tax shall not become effective unless the governing body of the
8 city submits to the voters of the city at a state general or primary election a proposal to
9 authorize the governing body of the city to impose a tax under this section. The tax
10 authorized in this section shall be in addition to the charge for the sleeping room and all
11 other taxes imposed by law, and the proceeds of such tax shall be used by the city for
12 general revenue purposes. Such tax shall be stated separately from all other charges and
13 taxes.

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

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

20 YES NO

21
22 If a majority of the votes cast on the question by the qualified voters voting thereon are in
23 favor of the question, then the tax shall become effective on the first day of the second
24 calendar quarter following the calendar quarter in which the election was held. If a
25 majority of the votes cast on the question by the qualified voters voting thereon are
26 opposed to the question, then the tax authorized by this section shall not become effective
27 unless and until the question is resubmitted under this section to the qualified voters of the
28 city and such question is approved by a majority of the qualified voters of the city voting
29 on the question.

94.1011. 1. The governing body of any city of the third classification with more
2 than three thousand five hundred but fewer than three thousand six hundred inhabitants

3 may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the
4 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall
5 be not more than three percent per occupied room per night, and shall be imposed solely
6 for the purpose of funding the construction, maintenance, and repair of a multipurpose
7 conference and convention center. The tax authorized in this section shall be in addition
8 to the charge for the sleeping room and all other taxes imposed by law, and shall be stated
9 separately from all other charges and taxes.

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

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

27 4. The governing body of any city that has adopted the tax authorized in this
28 section may submit the question of repeal of the tax to the voters on any date available for
29 elections for the city. If a majority of the votes cast on the proposal are in favor of the
30 repeal, that repeal shall become effective on December thirty-first of the calendar year in
31 which such repeal was approved. If a majority of the votes cast on the question by the
32 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this
33 section shall remain effective until the question is resubmitted under this section to the
34 qualified voters of the city, and the repeal is approved by a majority of the qualified voters
35 voting on the question.

36 5. Whenever the governing body of any city that has adopted the tax authorized in
37 this section receives a petition, signed by a number of registered voters of the city equal to
38 at least two percent of the number of registered voters of the city voting in the last

39 gubernatorial election, calling for an election to repeal the tax imposed under this section,
40 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
41 majority of the votes cast on the question by the qualified voters voting thereon are in favor
42 of the repeal, that repeal shall become effective on December thirty-first of the calendar
43 year in which such repeal was approved. If a majority of the votes cast on the question by
44 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
45 effective until the question is resubmitted under this section to the qualified voters of the
46 city and the repeal is approved by a majority of the qualified voters voting on the question.

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

104.190. 1. The board shall keep a complete record of all its proceedings, which shall
2 be open at all reasonable hours to the inspection of any member. A statement covering the
3 operations of the system for the year, including income and disbursements, and the financial
4 condition of the system at the end of the year, showing the actuarial valuation and appraisal of
5 its assets and liabilities, as of July first, shall each year be delivered to the governor of Missouri
6 and be made readily available to the members.

7 2. A system of member employment records necessary for the calculation of retirement
8 benefits shall be kept separate and apart from the customary employee employment records.

9 3. The principal office of the system shall be located in Jefferson City. The system shall
10 have a seal bearing the inscription "Transportation Department Employees' and Highway Patrol
11 Retirement System", which shall be in the custody of its executive director. The courts of this
12 state shall take judicial notice of the seal; and all copies of records, books, and written
13 instruments which are kept in the office of the system and are certified by the executive director
14 under said seal shall be proved or admitted in any court or proceeding as provided by section
15 109.130, RSMo.

16 4. The board shall arrange for annual audits of the records and accounts of the system
17 by a certified public accountant or by a firm of certified public accountants. The state auditor
18 [shall examine such audits at least] **may audit the system** once every three years and report to
19 the board and the governor.

104.480. 1. The board shall keep a complete record of all its proceedings, which shall
2 be open at all reasonable hours to the inspection of any member.

3 2. A statement covering the operations of the system for the year, including income and
4 disbursements, and of the financial condition of the system at the end of the year, showing the
5 actuarial valuation and appraisal of its assets and liabilities, as of July first, shall each year be
6 delivered to the governor of Missouri and be made readily available to the members.

7 3. The principal office of the system shall be in Jefferson City. The system shall have
 8 a seal bearing the inscription "Missouri State Employees' Retirement System", which shall be
 9 in the custody of its director. The courts of this state shall take judicial notice of the seal; and
 10 all copies of records, books, and written instruments which are kept in the office of the system
 11 and are certified by the director under the seal shall be proved or admitted in any court or
 12 proceeding as provided by section 109.130, RSMo.

13 4. The board shall arrange for annual audits of the records and accounts of the system
 14 by a certified public accountant or by a firm of certified public accountants. The state auditor
 15 [shall examine such audits at least] **may audit the system** once every three years and report to
 16 the board and the governor.

115.305. **With the exception of section 115.342**, this subchapter shall not apply to
 2 candidates for special district offices, township offices in township organization counties, or city,
 3 town and village offices; provided that, cities of the fourth class, except those in a county of the
 4 first class with a charter form of government and which adjoins a city not within a county, may
 5 elect, only by ordinance, to hold primary elections in accordance with the provisions of sections
 6 115.305 to 115.405 or in accordance with the provisions of sections 78.470, 78.480 and 78.510,
 7 RSMo, and the ordinance shall state which of these provisions of law are being adopted.

115.342. 1. Any person who files as a candidate for election to a public office shall be
 2 disqualified from participation in the election for which the candidate has filed if such person
 3 is delinquent in the payment of any state income taxes, **city taxes, municipal user fees**, personal
 4 property taxes, real property taxes on the place of residence, as stated on the declaration of
 5 candidacy, or if the person is a past or present corporate officer of any fee office that owes any
 6 taxes to the state.

7 2. Each potential candidate for election to a public office shall file an affidavit with the
 8 department of revenue and include a copy of the affidavit with the declaration of candidacy
 9 required under section 115.349. Such affidavit shall be in substantially the following form:

10 **"AFFIRMATION OF TAX PAYMENTS:**
 11 I hereby declare under penalties of perjury that I am not currently aware of any
 12 delinquency in the filing or payment of any state income taxes, **city taxes, municipal user fees**,
 13 personal property taxes, real property taxes on the place of residence, as stated on the declaration
 14 of candidacy, or that I am a past or present corporate officer of any fee office that owes any taxes
 15 to the state, other than those taxes which may be in dispute.
 16 Candidate's Signature
 17 Printed Name of Candidate."

18 3. Upon receipt of a complaint alleging a delinquency of the candidate in the filing or
 19 payment of any state income taxes, **city taxes, municipal user fees**, personal property taxes, real

20 property taxes on the place of residence, as stated on the declaration of candidacy, or if the
 21 person is a past or present corporate officer of any fee office that owes any taxes to the state, the
 22 department of revenue shall investigate such potential candidate to verify the claim contained
 23 in the complaint. If the department of revenue finds a positive affirmation to be false, the
 24 department shall contact the secretary of state, or the election official who accepted such
 25 candidate's declaration of candidacy, and the potential candidate. The department shall notify
 26 the candidate of the outstanding tax owed and give the candidate thirty days to remit any such
 27 outstanding taxes owed which are not the subject of dispute between the department and the
 28 candidate. If the candidate fails to remit such amounts in full within thirty days, the candidate
 29 shall be disqualified from participating in the current election and barred from refiling for an
 30 entire election cycle even if the individual pays all of the outstanding taxes that were the subject
 31 of the complaint.

115.350. No person shall qualify as a candidate for **any** elective public office in the state
 2 of Missouri, **including any elective public office of any political subdivision of this state**, who
 3 has:

4 (1) Been convicted of or found guilty of or pled guilty to a felony under the laws of this
 5 state;

6 (2) **Been convicted of or found guilty of or pled guilty to any crime in any other**
 7 **jurisdiction that would be a felony if committed in this state;**

8 (3) **Been convicted of or found guilty of or pled guilty to any felony or misdemeanor**
 9 **under the federal laws of the United States of America;**

10 (4) **Been convicted of or found guilty of or pled guilty to any crime in this state or**
 11 **in any other jurisdiction that involves misconduct in public office or dishonesty.**

135.950. The following terms, whenever used in sections 135.950 to 135.970 mean:

2 (1) "Average wage", the new payroll divided by the number of new jobs;

3 (2) "Blighted area", an area which, by reason of the predominance of defective or
 4 inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements,
 5 improper subdivision or obsolete platting, or the existence of conditions which endanger life or
 6 property by fire and other causes, or any combination of such factors, retards the provision of
 7 housing accommodations or constitutes an economic or social liability or a menace to the public
 8 health, safety, morals, or welfare in its present condition and use;

9 (3) "Board", an enhanced enterprise zone board established pursuant to section 135.957;

10 (4) **"Certified industrial zone", an area of real property that:**

11 (a) **Encompasses not less than one hundred acres that has been approved as a**
 12 **certified site by the department;**

13 (b) **Has been found by ordinance to be blighted by the governing authority; and**

14 (c) **Is located in a census tract which has a poverty rate of twenty percent or more,**
15 **or for which the median income is below eighty percent of the greater of:**

16 a. **Statewide median income; or**

17 b. **Metropolitan median income for the metropolitan statistical area in which the**
18 **certified industrial zone is located;**

19 (5) **"Certified site", an area of property designated as a certified site by the**
20 **department under the certified sites program;**

21 (6) "Commencement of commercial operations" shall be deemed to occur during the first
22 taxable year for which the new business facility is first put into use by the taxpayer in the
23 enhanced business enterprise in which the taxpayer intends to use the new business facility;

24 [(5)] (7) "County average wage", the average wages in each county as determined by the
25 department for the most recently completed full calendar year. However, if the computed county
26 average wage is above the statewide average wage, the statewide average wage shall be deemed
27 the county average wage for such county for the purpose of determining eligibility. The
28 department shall publish the county average wage for each county at least annually.
29 Notwithstanding the provisions of this subdivision to the contrary, for any taxpayer that in
30 conjunction with their project is relocating employees from a Missouri county with a higher
31 county average wage, such taxpayer shall obtain the endorsement of the governing body of the
32 community from which jobs are being relocated or the county average wage for their project shall
33 be the county average wage for the county from which the employees are being relocated;

34 [(6)] (8) "Department", the department of economic development;

35 [(7)] (9) "Director", the director of the department of economic development;

36 [(8)] (10) "Employee", a person employed by the enhanced business enterprise that is
37 scheduled to work an average of at least one thousand hours per year, and such person at all
38 times has health insurance offered to him or her, which is partially paid for by the employer;

39 [(9)] (11) "Enhanced business enterprise", an industry or one of a cluster of industries
40 that is either:

41 (a) Identified by the department as critical to the state's economic security and growth,
42 **and in the case of a business enterprise located in a certified industrial zone, will also**
43 **include data processing, hosting, and related services (NAICS 518210) and internet**
44 **publishing and broadcasting, and web search portals (NAICS 519130); [or]**

45 (b) Will have an impact on industry cluster development, as identified by the governing
46 authority in its application for designation of an enhanced enterprise zone and approved by the
47 department; but excluding gambling establishments (NAICS industry group 7132), retail trade
48 (NAICS sectors 44 and 45), [educational services (NAICS sector 61),] religious organizations
49 (NAICS industry group 8131), public administration (NAICS sector 92), and food and drinking

50 places (NAICS subsector 722), however, notwithstanding provisions of this section to the
51 contrary, headquarters or administrative offices of an otherwise excluded business may qualify
52 for benefits if the offices serve a multistate territory. In the event a national, state, or regional
53 headquarters operation is not the predominant activity of a project facility, the new jobs and
54 investment of such headquarters operation is considered eligible for benefits under this section
55 if the other requirements are satisfied. Service industries may be eligible only if a majority of
56 its annual revenues will be derived from out of the state; **or**

57 **(c) In the case of a certified industrial zone, enhanced business enterprise shall**
58 **include a private entity that has improved all or a portion of the area within an enhanced**
59 **enterprise zone to prepare the site for a business enterprise that otherwise qualifies under**
60 **paragraph (a) or (b) of this subdivision;**

61 [(10)] **(12)** "Existing business facility", any facility in this state which was employed by
62 the taxpayer claiming the credit in the operation of an enhanced business enterprise immediately
63 prior to an expansion, acquisition, addition, or replacement;

64 [(11)] **(13)** "Facility", any building used as an enhanced business enterprise located
65 within an enhanced enterprise zone, including the land on which the facility is located and all
66 machinery, equipment, and other real and depreciable tangible personal property acquired for use
67 at and located at or within such facility and used in connection with the operation of such
68 facility;

69 [(12)] **(14)** "Facility base employment", the greater of the number of employees located
70 at the facility on the date of the notice of intent, or for the twelve-month period prior to the date
71 of the notice of intent, the average number of employees located at the facility, or in the event
72 the project facility has not been in operation for a full twelve-month period, the average number
73 of employees for the number of months the facility has been in operation prior to the date of the
74 notice of intent;

75 [(13)] **(15)** "Facility base payroll", the total amount of taxable wages paid by the
76 enhanced business enterprise to employees of the enhanced business enterprise located at the
77 facility in the twelve months prior to the notice of intent, not including the payroll of owners of
78 the enhanced business enterprise unless the enhanced business enterprise is participating in an
79 employee stock ownership plan. For the purposes of calculating the benefits under this program,
80 the amount of base payroll shall increase each year based on the consumer price index or other
81 comparable measure, as determined by the department;

82 [(14)] **(16)** "Governing authority", the body holding primary legislative authority over
83 a county or incorporated municipality;

84 [(15)] (17) "Megaproject", any manufacturing or assembling facility, approved by the
85 department for construction and operation within an enhanced enterprise zone, which satisfies
86 the following:

87 (a) The new capital investment is projected to exceed three hundred million dollars over
88 a period of eight years from the date of approval by the department;

89 (b) The number of new jobs is projected to exceed one thousand over a period of eight
90 years beginning on the date of approval by the department;

91 (c) The average wage of new jobs to be created shall exceed the county average wage;

92 (d) The taxpayer shall offer health insurance to all new jobs and pay at least eighty
93 percent of such insurance premiums; and

94 (e) An acceptable plan of repayment, to the state, of the tax credits provided for the
95 megaproject has been provided by the taxpayer;

96 [(16)] (18) "NAICS", the [1997] **2007** edition of the North American Industry
97 Classification System as prepared by the Executive Office of the President, Office of
98 Management and Budget. Any NAICS sector, subsector, industry group or industry identified
99 in this section shall include its corresponding classification in subsequent federal industry
100 classification systems;

101 [(17)] (19) "New business facility", a facility that satisfies the following requirements:

102 (a) Such facility is employed by the taxpayer in the operation of an enhanced business
103 enterprise. Such facility shall not be considered a new business facility in the hands of the
104 taxpayer if the taxpayer's only activity with respect to such facility is to lease it to another person
105 or persons. If the taxpayer employs only a portion of such facility in the operation of an
106 enhanced business enterprise, and leases another portion of such facility to another person or
107 persons or does not otherwise use such other portions in the operation of an enhanced business
108 enterprise, the portion employed by the taxpayer in the operation of an enhanced business
109 enterprise shall be considered a new business facility, if the requirements of paragraphs (b), (c),
110 and (d) of this subdivision are satisfied;

111 (b) Such facility is acquired by, or leased to, the taxpayer after December 31, 2004. A
112 facility shall be deemed to have been acquired by, or leased to, the taxpayer after December 31,
113 2004, if the transfer of title to the taxpayer, the transfer of possession pursuant to a binding
114 contract to transfer title to the taxpayer, or the commencement of the term of the lease to the
115 taxpayer occurs after December 31, 2004;

116 (c) If such facility was acquired by the taxpayer from another taxpayer and such facility
117 was employed immediately prior to the acquisition by another taxpayer in the operation of an
118 enhanced business enterprise, the operation of the same or a substantially similar enhanced
119 business enterprise is not continued by the taxpayer at such facility; and

120 (d) Such facility is not a replacement business facility, as defined in subdivision [(25)]
121 (27) of this section.

122

123 **Notwithstanding anything to the contrary in this subdivision, in the case of a private entity**
124 **that has improved a certified industrial zone as described in the last sentence of subdivision**
125 **(11) of this section, any such improvements made or constructed to prepare all or a portion**
126 **of the site shall constitute a new business facility, and any party acquiring all or a portion**
127 **of such new business facility may elect to assume the obligations of such private entity upon**
128 **terms acceptable to the department and shall be deemed to constitute the prior taxpayer;**

129 [(18)] (20) "New business facility employee", an employee of the taxpayer in the
130 operation of a new business facility during the taxable year for which the credit allowed by
131 section 135.967 **or section 135.969** is claimed, except that truck drivers and rail and barge
132 vehicle operators and other operators of rolling stock for hire shall not constitute new business
133 facility employees;

134 [(19)] (21) "New business facility investment", the value of real and depreciable tangible
135 personal property, acquired by the taxpayer **or on its behalf in the case of a lease**, as part of the
136 new business facility, which is used by the taxpayer in the operation of the new business facility,
137 during the taxable year for which the credit allowed by **section 135.967 or 135.969** is claimed,
138 except that trucks, truck-trailers, truck semitrailers, rail vehicles, barge vehicles, aircraft and
139 other rolling stock for hire, track, switches, barges, bridges, tunnels, and rail yards and spurs shall
140 not constitute new business facility investments. The total value of such property during such
141 taxable year shall be:

142 (a) Its original cost if owned by the taxpayer; or

143 (b) Eight times the net annual rental rate, if leased by the taxpayer. The net annual rental
144 rate shall be the annual rental rate paid by the taxpayer less any annual rental rate received by the
145 taxpayer from subrentals. The new business facility investment shall be determined by dividing
146 by twelve the sum of the total value of such property on the last business day of each calendar
147 month of the taxable year. If the new business facility is in operation for less than an entire
148 taxable year, the new business facility investment shall be determined by dividing the sum of the
149 total value of such property on the last business day of each full calendar month during the
150 portion of such taxable year during which the new business facility was in operation by the
151 number of full calendar months during such period;

152 [(20)] (22) "New job", the number of employees located at the facility that exceeds the
153 facility base employment less any decrease in the number of the employees at related facilities
154 below the related facility base employment. No job that was created prior to the date of the
155 notice of intent shall be deemed a new job;

156 [(21)] (23) "Notice of intent", a form developed by the department which is completed
157 by the enhanced business enterprise and submitted to the department which states the enhanced
158 business enterprise's intent to hire new jobs and request benefits under such program;

159 [(22)] (24) "Related facility", a facility operated by the enhanced business enterprise or
160 a related company in this state that is directly related to the operation of the project facility;

161 [(23)] (25) "Related facility base employment", the greater of:

162 (a) The number of employees located at all related facilities on the date of the notice of
163 intent; or

164 (b) For the twelve-month period prior to the date of the notice of intent, the average
165 number of employees located at all related facilities of the enhanced business enterprise or a
166 related company located in this state;

167 [(24)] (26) "Related taxpayer":

168 (a) A corporation, partnership, trust, or association controlled by the taxpayer;

169 (b) An individual, corporation, partnership, trust, or association in control of the
170 taxpayer; or

171 (c) A corporation, partnership, trust or association controlled by an individual,
172 corporation, partnership, trust or association in control of the taxpayer. "Control of a
173 corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty
174 percent of the total combined voting power of all classes of stock entitled to vote, "control of a
175 partnership or association" shall mean ownership of at least fifty percent of the capital or profits
176 interest in such partnership or association, and "control of a trust" shall mean ownership, directly
177 or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such
178 trust; ownership shall be determined as provided in Section 318 of the Internal Revenue Code
179 of 1986, as amended;

180 [(25)] (27) "Replacement business facility", a facility otherwise described in subdivision
181 [(17)] (19) of this section, hereafter referred to in this subdivision as "new facility", which
182 replaces another facility, hereafter referred to in this subdivision as "old facility", located within
183 the state, which the taxpayer or a related taxpayer previously operated but discontinued operating
184 on or before the close of the first taxable year for which the credit allowed by this section is
185 claimed. A new facility shall be deemed to replace an old facility if the following conditions are
186 met:

187 (a) The old facility was operated by the taxpayer or a related taxpayer during the
188 taxpayer's or related taxpayer's taxable period immediately preceding the taxable year in which
189 commencement of commercial operations occurs at the new facility; and

190 (b) The old facility was employed by the taxpayer or a related taxpayer in the operation
191 of an enhanced business enterprise and the taxpayer continues the operation of the same or

192 substantially similar enhanced business enterprise at the new facility. Notwithstanding the
193 preceding provisions of this subdivision, a facility shall not be considered a replacement business
194 facility if the taxpayer's new business facility investment, as computed in subdivision [(19)] **(21)**
195 of this section, in the new facility during the tax period for which the credits allowed in section
196 135.967 **or 135.969** are claimed exceed one million dollars and if the total number of employees
197 at the new facility exceeds the total number of employees at the old facility by at least two;

198 [(26)] **(28)** "Same or substantially similar enhanced business enterprise", an enhanced
199 business enterprise in which the nature of the products produced or sold, or activities conducted,
200 are similar in character and use or are produced, sold, performed, or conducted in the same or
201 similar manner as in another enhanced business enterprise.

135.953. 1. For purposes of sections 135.950 to 135.970, an area shall meet the
2 following criteria in order to qualify as an enhanced enterprise zone:

3 (1) The area shall be a blighted area, have pervasive poverty, unemployment and general
4 distress; and

5 (2) At least sixty percent of the residents living in the area have incomes below ninety
6 percent of the median income of all residents:

7 (a) Within the state of Missouri, according to the last decennial census or other
8 appropriate source as approved by the director; or

9 (b) Within the county or city not within a county in which the area is located, according
10 to the last decennial census or other appropriate source as approved by the director; and

11 (3) The resident population of the area shall be at least five hundred but not more than
12 one hundred thousand at the time of designation as an enhanced enterprise zone if the area lies
13 within a metropolitan statistical area, as established by the United States Census Bureau, or if
14 the area does not lie within a metropolitan statistical area, the resident population of the area at
15 the time of designation shall be at least five hundred but not more than forty thousand
16 inhabitants. If the population of the jurisdiction of the governing authority does not meet the
17 minimum population requirements set forth in this subdivision, the population of the area must
18 be at least fifty percent of the population of the jurisdiction. However, no enhanced enterprise
19 zone shall be created which consists of the total area within the political boundaries of a county;
20 and

21 (4) The level of unemployment of persons, according to the most recent data available
22 from the United States Bureau of Census and approved by the director, within the area is equal
23 to or exceeds the average rate of unemployment for:

24 (a) The state of Missouri over the previous twelve months; or

25 (b) The county or city not within a county over the previous twelve months.

26 2. Notwithstanding the requirements of subsection 1 of this section to the contrary, an
27 enhanced enterprise zone may be established in an area located within a county for which public
28 and individual assistance has been requested by the governor pursuant to Section 401 of the
29 Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 et seq., for
30 an emergency proclaimed by the governor pursuant to section 44.100, RSMo, due to a natural
31 disaster of major proportions, if the area to be designated is blighted and sustained severe
32 damage as a result of such natural disaster, as determined by the state emergency management
33 agency. An application for designation as an enhanced enterprise zone pursuant to this
34 subsection shall be made before the expiration of one year from the date the governor requested
35 federal relief for the area sought to be designated.

36 3. Notwithstanding the requirements of subsection 1 of this section to the contrary, an
37 enhanced enterprise zone may be designated in a county of declining population if it meets the
38 requirements of subdivisions (1), (3) and either (2) or (4) of subsection 1 of this section. For the
39 purposes of this subsection, a "county of declining population" is one that has lost one percent
40 or more of its population as demonstrated by comparing the most recent decennial census
41 population to the next most recent decennial census population for the county.

42 4. **Notwithstanding the requirements of subsection 1 of this section to the contrary,**
43 **a certified industrial zone may be designated as an enhanced enterprise zone if the certified**
44 **industrial zone meets the criteria set forth in subdivision (4) of section 135.950.**

45 5. In addition to meeting the requirements of subsection 1, 2, 3, or [3] 4 of this section,
46 an area, to qualify as an enhanced enterprise zone, shall be demonstrated by the governing
47 authority to have either:

- 48 (1) The potential to create sustainable jobs in a targeted industry; or
49 (2) A demonstrated impact on local industry cluster development.

135.957. 1. A governing authority planning to seek designation of an enhanced
2 enterprise zone shall establish an enhanced enterprise zone board. The number of members on
3 the board shall be seven. One member of the board shall be appointed by the school district or
4 districts located within the area proposed for designation as an enhanced enterprise zone. One
5 member of the board shall be appointed by other affected taxing districts. The remaining five
6 members shall be chosen by the chief elected official of the county or municipality.

7 2. The school district member and the affected taxing district member shall each have
8 initial terms of five years. Of the five members appointed by the chief elected official, two shall
9 have initial terms of four years, two shall have initial terms of three years, and one shall have an
10 initial term of two years. Thereafter, members shall serve terms of five years. Each
11 commissioner shall hold office until a successor has been appointed. All vacancies shall be filled
12 in the same manner as the original appointment. For inefficiency or neglect of duty or

13 misconduct in office, a member of the board may be removed by the applicable appointing
14 authority.

15 3. A majority of the members shall constitute a quorum of such board for the purpose
16 of conducting business and exercising the powers of the board and for all other purposes. Action
17 may be taken by the board upon a vote of a majority of the members present.

18 4. The members of the board annually shall elect a chair from among the members.

19 5. **In the case of a certified industrial zone regarding which a finding of blight has**
20 **been made as provided in subdivision (1) of subsection 1 of section 99.810, the commission**
21 **created under section 99.820 may, at the sole option of the governing authority, supplant**
22 **and replace the board established in accordance with subsection 1 of this section, and the**
23 **composition and organization of such commission shall be in accordance with section**
24 **99.820. If the governing authority elects for the commission to serve in the capacity of the**
25 **enhanced enterprise zone board instead of the board established in accordance with**
26 **subsection 1 of this section, the commission shall fulfill the role and duties of the board**
27 **under subsection 6 of this section.**

28 6. The role of the board or commission, as described in subsection 5 of this section,
29 shall be to conduct the activities necessary to advise the governing authority on the designation
30 of an enhanced enterprise zone and any other advisory duties as determined by the governing
31 authority. The role of the board after the designation of an enhanced enterprise zone shall be
32 review and assessment of zone activities as it relates to the annual reports as set forth in section
33 135.960.

135.960. 1. Any governing authority that desires to have any portion of a city or
2 unincorporated area of a county under its control designated as an enhanced enterprise zone shall
3 hold a public hearing for the purpose of obtaining the opinion and suggestions of those persons
4 who will be affected by such designation. The governing authority shall notify the director of
5 such hearing at least thirty days prior thereto and shall publish notice of such hearing in a
6 newspaper of general circulation in the area to be affected by such designation at least twenty
7 days prior to the date of the hearing but not more than thirty days prior to such hearing. Such
8 notice shall state the time, location, date, and purpose of the hearing. The director, or the
9 director's designee, shall attend such hearing. **In the alternative, any governing authority that**
10 **has made the necessary findings by ordinance to designate a certified industrial zone as a**
11 **blighted area as contemplated under subdivision (1) of subsection 1 of section 99.820, prior**
12 **to December 31, 2010, shall not be required to conduct an additional public hearing to**
13 **establish the certified industrial zone as an enhanced enterprise zone so long as the**
14 **governing authority notified the director of such hearing, at least thirty days prior thereto.**
15 **Any governing authority that seeks to make the necessary finding to designate a certified**

16 **industrial zone as an enhanced enterprise zone after December 31, 2010, may do so**
17 **pursuant to a public hearing required under sections 99.820 and 99.825 conducted by the**
18 **commission, and such public hearing shall satisfy the public hearing requirement set forth**
19 **in subsection 1 of this section so long as the governing authority shall notify the director**
20 **of such hearing at least thirty days prior thereto.**

21 2. After a public hearing is held as required in subsection 1 of this section, the governing
22 authority may file a petition with the department requesting the designation of a specific area as
23 an enhanced enterprise zone. Such petition shall include, in addition to a description of the
24 physical, social, and economic characteristics of the area:

25 (1) A plan to provide adequate police protection within the area;

26 (2) A specific and practical process for individual businesses to obtain waivers from
27 burdensome local regulations, ordinances, and orders which serve to discourage economic
28 development within the area to be designated an enhanced enterprise zone, except that such
29 waivers shall not substantially endanger the health or safety of the employees of any such
30 business or the residents of the area;

31 (3) A description of what other specific actions will be taken to support and encourage
32 private investment within the area;

33 (4) A plan to ensure that resources are available to assist area residents to participate in
34 increased development through self-help efforts and in ameliorating any negative effects of
35 designation of the area as an enhanced enterprise zone;

36 (5) A statement describing the projected positive and negative effects of designation of
37 the area as an enhanced enterprise zone;

38 (6) A specific plan to provide assistance to any person or business dislocated as a result
39 of activities within the enhanced enterprise zone. Such plan shall determine the need of
40 dislocated persons for relocation assistance; provide, prior to displacement, information about
41 the type, location, and price of comparable housing or commercial property; provide information
42 concerning state and federal programs for relocation assistance and provide other advisory
43 services to displaced persons. Public agencies may choose to provide assistance under the
44 Uniform Relocation and Real Property Acquisition Act, 42 U.S.C. Section 4601, et seq., to meet
45 the requirements of this subdivision; and

46 (7) A description or plan that demonstrates the requirements of subsection 4 of section
47 135.953.

48 3. An enhanced enterprise zone designation shall be effective upon such approval **or**
49 **deemed approval** by the department and shall expire in twenty-five years. **Notwithstanding**
50 **the requirement of subsection 2 of this section to the contrary, any certified industrial zone**
51 **that has been designated as a blighted area as contemplated under subdivision (1) of**

52 subsection 1 of section 99.820 by the governing body or any certified industrial zone that
53 has been otherwise designated as an enhanced enterprise zone by the governing authority
54 under this section shall be deemed approved and designated as an enhanced enterprise
55 zone without further approval of or additional action being taken by the department. This
56 approval of the department of the certified industrial zone as an enhanced enterprise zone
57 and the designation of the certified industrial zone as an enhanced enterprise zone shall be
58 deemed effective when the governing authority provides written notice to the department
59 of its intent to establish such enhanced enterprise zone and such notice is accompanied with
60 a petition that includes all of the information required by subsection 2 of this section.

61 4. Each designated enhanced enterprise zone board shall report to the director on an
62 annual basis regarding the status of the zone and business activity within the zone.

135.963. 1. Improvements made to real property as such term is defined in section
2 137.010, RSMo, which are made in an enhanced enterprise zone subsequent to the date such
3 zone or expansion thereto was designated, may, upon approval of an authorizing resolution by
4 the governing authority having jurisdiction of the area in which the improvements are made, be
5 exempt, in whole or in part, from assessment and payment of ad valorem taxes of one or more
6 affected political subdivisions. In addition to enhanced business enterprises, a speculative
7 industrial or warehouse building constructed by a public entity or a private entity if the land is
8 leased by a public entity may be subject to such exemption, **and any improvements undertaken**
9 **by a private entity in a certified industrial zone designated as an enhanced enterprise zone**
10 **may also be subject to such exemption.**

11 2. Such authorizing resolution shall specify the percent of the exemption to be granted,
12 the duration of the exemption to be granted, and the political subdivisions to which such
13 exemption is to apply and any other terms, conditions, or stipulations otherwise required. A copy
14 of the resolution shall be provided to the director within thirty calendar days following adoption
15 of the resolution by the governing authority.

16 3. No exemption shall be granted until the governing authority holds a public hearing
17 for the purpose of obtaining the opinions and suggestions of residents of political subdivisions
18 to be affected by the exemption from property taxes. The governing authority shall send, by
19 certified mail, a notice of such hearing to each political subdivision in the area to be affected and
20 shall publish notice of such hearing in a newspaper of general circulation in the area to be
21 affected by the exemption at least twenty days prior to the hearing but not more than thirty days
22 prior to the hearing. Such notice shall state the time, location, date, and purpose of the hearing.

23 4. Notwithstanding subsection 1 of this section, at least one-half of the ad valorem taxes
24 otherwise imposed on subsequent improvements to real property located in an enhanced
25 enterprise zone of enhanced business enterprises or speculative industrial or warehouse buildings

26 as indicated in subsection 1 of this section, **including a certified industrial zone of enhanced**
27 **business enterprises**, shall become and remain exempt from assessment and payment of ad
28 valorem taxes of any political subdivision of this state or municipality thereof for a period of not
29 less than ten years following the date such improvements were assessed, provided the improved
30 properties are used for enhanced business enterprises. The exemption for speculative buildings
31 is subject to the approval of the governing authority for a period not to exceed two years if the
32 building is owned by a private entity and five years if the building is owned or ground leased by
33 a public entity. This shall not preclude the building receiving an exemption for the remaining
34 time period established by the governing authority if it was occupied by an enhanced business
35 enterprise. The two- and five-year time periods indicated for speculative buildings shall not be
36 an addition to the local abatement time period for such facility.

37 5. No exemption shall be granted for a period more than twenty-five years following the
38 date on which the original enhanced enterprise zone was designated **or deemed approved** by
39 the department.

40 6. The provisions of subsection 1 of this section shall not apply to improvements made
41 to real property begun prior to August 28, 2004.

42 7. The abatement referred to in this section shall not relieve the assessor or other
43 responsible official from ascertaining the amount of the equalized assessed value of all taxable
44 property annually as required by section 99.855, 99.957, or 99.1042, RSMo, and shall not have
45 the effect of reducing the payments in lieu of taxes referred to in subdivision (2) of subsection
46 1 of section 99.845, RSMo, subdivision (2) of subsection 3 of section 99.957, RSMo, or
47 subdivision (2) of subsection 3 of section 99.1042, RSMo, unless such reduction is set forth in
48 the plan approved by the governing body of the municipality pursuant to subdivision (1) of
49 subsection 1 of section 99.820, section 99.942, or section 99.1027, RSMo.

135.967. 1. A taxpayer who establishes a new business facility may, upon approval by
2 the department, be allowed a credit, each tax year for up to ten tax years, in an amount
3 determined as set forth in this section, against the tax imposed by chapter 143, RSMo, excluding
4 withholding tax imposed by sections 143.191 to 143.265, RSMo. No taxpayer shall receive
5 multiple ten-year periods for subsequent expansions at the same facility. **Notwithstanding the**
6 **provisions of this subsection, the provisions of section 135.969 shall govern the issuance of**
7 **tax credits for a new business facility in a certified industrial zone approved and**
8 **designated as an enhanced enterprise zone, except for the amount of tax credits to be issued**
9 **with respect to such certified industrial zone as provided in subsection 5 of this section.**

10 2. Notwithstanding any provision of law to the contrary, any taxpayer who establishes
11 a new business facility in an enhanced enterprise zone and is awarded state tax credits under this
12 section may not also receive tax credits under sections 135.100 to 135.150, sections 135.200 to

13 135.286, or section 135.535, and may not simultaneously receive tax credits under sections
14 620.1875 to 620.1890, RSMo, at the same facility.

15 3. No credit shall be issued pursuant to this section unless:

16 (1) The number of new business facility employees engaged or maintained in
17 employment at the new business facility for the taxable year for which the credit is claimed
18 equals or exceeds two; and

19 (2) The new business facility investment for the taxable year for which the credit is
20 claimed equals or exceeds one hundred thousand dollars.

21 4. The annual amount of credits allowed for an approved enhanced business enterprise
22 shall be the lesser of:

23 (1) The annual amount authorized by the department for the enhanced business
24 enterprise, which shall be limited to the projected state economic benefit, as determined by the
25 department; or

26 (2) The sum calculated based upon the following:

27 (a) A credit of four hundred dollars for each new business facility employee employed
28 within an enhanced enterprise zone;

29 (b) An additional credit of four hundred dollars for each new business facility employee
30 who is a resident of an enhanced enterprise zone;

31 (c) An additional credit of four hundred dollars for each new business facility employee
32 who is paid by the enhanced business enterprise a wage that exceeds the average wage paid
33 within the county in which the facility is located, as determined by the department; and

34 (d) A credit equal to two percent of new business facility investment within an enhanced
35 enterprise zone.

36 5. Prior to January 1, 2007, in no event shall the department authorize more than four
37 million dollars annually to be issued for all enhanced business enterprises. After December 31,
38 2006, in no event shall the department authorize more than twenty-four million dollars annually
39 to be issued for all enhanced business enterprises **including any such enhanced business**
40 **enterprises locating in certified industrial zones under section 135.969.**

41 6. If a facility, which does not constitute a new business facility, is expanded by the
42 taxpayer, the expansion shall be considered eligible for the credit allowed by this section if:

43 (1) The taxpayer's new business facility investment in the expansion during the tax
44 period in which the credits allowed in this section are claimed exceeds one hundred thousand
45 dollars and if the number of new business facility employees engaged or maintained in
46 employment at the expansion facility for the taxable year for which credit is claimed equals or
47 exceeds two, and the total number of employees at the facility after the expansion is at least two
48 greater than the total number of employees before the expansion; and

49 (2) The taxpayer's investment in the expansion and in the original facility prior to
50 expansion shall be determined in the manner provided in subdivision [(19)] **(21)** of section
51 135.950.

52 7. The number of new business facility employees during any taxable year shall be
53 determined by dividing by twelve the sum of the number of individuals employed on the last
54 business day of each month of such taxable year. If the new business facility is in operation for
55 less than the entire taxable year, the number of new business facility employees shall be
56 determined by dividing the sum of the number of individuals employed on the last business day
57 of each full calendar month during the portion of such taxable year during which the new
58 business facility was in operation by the number of full calendar months during such period. For
59 the purpose of computing the credit allowed by this section in the case of a facility which
60 qualifies as a new business facility under subsection 6 of this section, and in the case of a new
61 business facility which satisfies the requirements of paragraph (c) of subdivision [(17)] **(19)** of
62 section 135.950, or subdivision [(25)] **(27)** of section 135.950, the number of new business
63 facility employees at such facility shall be reduced by the average number of individuals
64 employed, computed as provided in this subsection, at the facility during the taxable year
65 immediately preceding the taxable year in which such expansion, acquisition, or replacement
66 occurred and shall further be reduced by the number of individuals employed by the taxpayer or
67 related taxpayer that was subsequently transferred to the new business facility from another
68 Missouri facility and for which credits authorized in this section are not being earned, whether
69 such credits are earned because of an expansion, acquisition, relocation, or the establishment of
70 a new facility.

71 8. In the case where a new business facility employee who is a resident of an enhanced
72 enterprise zone for less than a twelve-month period is employed for less than a twelve-month
73 period, the credits allowed by paragraph (b) of subdivision (2) of subsection 4 of this section
74 shall be determined by multiplying four hundred dollars by a fraction, the numerator of which
75 is the number of calendar days during the taxpayer's tax year for which such credits are claimed,
76 in which the employee was a resident of an enhanced enterprise zone, and the denominator of
77 which is three hundred sixty-five.

78 9. For the purpose of computing the credit allowed by this section in the case of a facility
79 which qualifies as a new business facility pursuant to subsection 6 of this section, and in the case
80 of a new business facility which satisfies the requirements of paragraph (c) of subdivision [(17)]
81 **(19)** of section 135.950 or subdivision [(25)] **(27)** of section 135.950, the amount of the
82 taxpayer's new business facility investment in such facility shall be reduced by the average
83 amount, computed as provided in subdivision [(19)] **(21)** of section 135.950 for new business
84 facility investment, of the investment of the taxpayer, or related taxpayer immediately preceding

85 such expansion or replacement or at the time of acquisition. Furthermore, the amount of the
86 taxpayer's new business facility investment shall also be reduced by the amount of investment
87 employed by the taxpayer or related taxpayer which was subsequently transferred to the new
88 business facility from another Missouri facility and for which credits authorized in this section
89 are not being earned, whether such credits are earned because of an expansion, acquisition,
90 relocation, or the establishment of a new facility.

91 10. For a taxpayer with flow-through tax treatment to its members, partners, or
92 shareholders, the credit shall be allowed to members, partners, or shareholders in proportion to
93 their share of ownership on the last day of the taxpayer's tax period.

94 11. Credits may not be carried forward but shall be claimed for the taxable year during
95 which commencement of commercial operations occurs at such new business facility, and for
96 each of the nine succeeding taxable years for which the credit is issued.

97 12. Certificates of tax credit authorized by this section may be transferred, sold, or
98 assigned by filing a notarized endorsement thereof with the department that names the transferee,
99 the amount of tax credit transferred, and the value received for the credit, as well as any other
100 information reasonably requested by the department. The sale price cannot be less than
101 seventy-five percent of the par value of such credits.

102 13. The director of revenue shall issue a refund to the taxpayer to the extent that the
103 amount of credits allowed in this section exceeds the amount of the taxpayer's income tax.

104 14. Prior to the issuance of tax credits, the department shall verify through the
105 department of revenue, or any other state department, that the tax credit applicant does not owe
106 any delinquent income, sales, or use tax or interest or penalties on such taxes, or any delinquent
107 fees or assessments levied by any state department and through the department of insurance,
108 financial institutions and professional registration that the applicant does not owe any delinquent
109 insurance taxes. Such delinquency shall not affect the authorization of the application for such
110 tax credits, except that the amount of credits issued shall be reduced by the applicant's tax
111 delinquency. If the department of revenue or the department of insurance, financial institutions
112 and professional registration, or any other state department, concludes that a taxpayer is
113 delinquent after June fifteenth but before July first of any year and the application of tax credits
114 to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer
115 shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions
116 to tax shall be tolled. After applying all available credits toward a tax delinquency, the
117 administering agency shall notify the appropriate department, and that department shall update
118 the amount of outstanding delinquent tax owed by the applicant. If any credits remain after
119 satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be
120 issued to the applicant, subject to the restrictions of other provisions of law.

135.969. 1. A taxpayer who establishes a new business facility in a certified industrial zone approved or designated as an enhanced enterprise zone shall be entitled to receive a tax credit, each tax year for up to ten tax years, in an amount determined as set forth in this section, against the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265. No taxpayer shall receive multiple ten-year periods for subsequent expansions at the same facility.

2. Notwithstanding any provision of law to the contrary, any taxpayer who establishes a new business facility in a certified industrial zone approved or designated as an enhanced enterprise zone and accepts state tax credits under this section shall not also receive tax credits under sections 135.200 to 135.286 or section 135.535, and shall not simultaneously receive tax credits under sections 620.1875 to 620.1890 at the same facility.

3. The taxpayer shall be entitled to receive the tax credit upon satisfaction of one of the following criteria:

(1) 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

(2) Either (a) the total of the new business facility investments made in connection with a new business facility equals or exceeds the aggregate sum of ten million dollars since the issuance of the notice of intent, or (b) if the total of such new business facility investments is less than ten million dollars, the new business facility investment for the taxable year for which the credit is claimed equals or exceeds one million dollars.

4. The annual amount of tax credits authorized to be issued for enhanced business enterprise locating in a certified industrial zone shall be the sum of the following:

(1) A tax credit equal to ten percent of the gross wages of each new business facility employee employed within the enhanced enterprise zone; and

(2) A tax credit equal to five percent of new business facility investment within an enhanced enterprise zone made during the current taxable year.

5. As set forth in section 135.967, up to twenty-four million dollars of tax credits shall be authorized annually for issuance of tax credits for all enhanced enterprise zones including any tax credits issued with respect to certified industrial zones of which ten million dollars shall be used exclusively for tax credits in accordance with this section. If a new business facility investment qualifies the taxpayer for tax credits in excess of the available annual authorization limit set out in this subsection, the taxpayer may carry such excess new business facility investment amount forward to subsequent years. Such excess shall be treated as a new business facility investment for such later taxable years until the taxpayer has received issuance of all tax credits authorized under this section, and for each

37 such taxable year, the taxpayer shall receive such tax credits on a pro rata basis with other
38 applicants for the tax credits if there are other applicants.

39 **6. If a facility, which does not constitute a new business facility, is expanded by the**
40 **taxpayer, the expansion shall be considered eligible for the credit allowed by this section**
41 **if:**

42 **(1) The taxpayer's new business facility investment in the expansion during the tax**
43 **period in which the credits allowed in this section are claimed exceeds one hundred**
44 **thousand dollars and if the number of new business facility employees engaged or**
45 **maintained in employment at the expansion facility for the taxable year for which credit**
46 **is claimed equals or exceeds two, and the total number of employees at the facility after the**
47 **expansion is at least two greater than the total number of employees before the expansion;**
48 **and**

49 **(2) The taxpayer's investment in the expansion and in the original facility prior to**
50 **expansion shall be determined in the manner provided in subdivision (21) of section**
51 **135.950.**

52 **7. The number of new business facility employees during any taxable year shall be**
53 **determined by dividing by twelve the sum of the number of individuals employed on the**
54 **last business day of each month of such taxable year. If the new business facility is in**
55 **operation for less than the entire taxable year, the number of new business facility**
56 **employees shall be determined by dividing the sum of the number of individuals employed**
57 **on the last business day of each full calendar month during the portion of such taxable year**
58 **during which the new business facility was in operation by the number of full calendar**
59 **months during such period. For the purpose of computing the credit allowed by this**
60 **section in the case of a facility which qualifies as a new business facility under subsection**
61 **6 of this section, and in the case of a new business facility which satisfies the requirements**
62 **of paragraph (c) of subdivision (19) of section 135.950 or subdivision (27) of section**
63 **135.950, the number of new business facility employees at such facility shall be reduced by**
64 **the average number of individuals employed, computed as provided in this subsection, at**
65 **the facility during the taxable year immediately preceding the taxable year in which such**
66 **expansion, acquisition, or replacement occurred and shall further be reduced by the**
67 **number of individuals employed by the taxpayer or related taxpayer that was subsequently**
68 **transferred to the new business facility from another Missouri facility and for which**
69 **credits authorized in this section are not being earned, whether such credits are earned**
70 **because of an expansion, acquisition, relocation, or the establishment of a new facility.**

71 **8. For the purpose of computing the credit allowed by this section in the case of a**
72 **facility which qualifies as a new business facility under subsection 6 of this section, and in**

73 the case of a new business facility which satisfies the requirements of paragraph (c) of
74 subdivision (19) of section 135.950 or subdivision (27) of section 135.950, the amount of the
75 taxpayer's new business facility investment in such facility shall be reduced by the average
76 amount, computed as provided in subdivision (21) of section 135.950 for new business
77 facility investment, of the investment of the taxpayer, or related taxpayer immediately
78 preceding such expansion or replacement or at the time of acquisition. Furthermore, the
79 amount of the taxpayer's new business facility investment shall also be reduced by the
80 amount of investment employed by the taxpayer or related taxpayer which was
81 subsequently transferred to the new business facility from another Missouri facility and
82 for which credits authorized in this section are not being earned, whether such credits are
83 earned because of an expansion, acquisition, relocation, or the establishment of a new
84 facility.

85 9. For a taxpayer with flow-through tax treatment to its members, partners, or
86 shareholders, the credit shall be allowed to members, partners, or shareholders in
87 proportion to their share of ownership on the last day of the taxpayer's tax period.

88 10. Credits may not be carried forward but shall be claimed for the taxable year
89 during which commencement of commercial operations occurs at such new business
90 facility, and for each of the nine succeeding taxable years for which the credit is issued.

91 11. Certificates of tax credit authorized by this section may be transferred, sold, or
92 assigned by filing a notarized endorsement thereof with the department that names the
93 transferee, the amount of tax credit transferred, and the value received for the credit, as
94 well as any other information reasonably requested by the department. The sale price
95 cannot be less than seventy-five percent of the par value of such credits.

96 12. The director of revenue shall issue a refund to the taxpayer to the extent that
97 the amount of credits allowed in this section exceeds the amount of the taxpayer's income
98 tax.

99 13. Prior to the issuance of tax credits, the department shall verify through the
100 department of revenue, or any other state department, that the tax credit applicant does
101 not owe any delinquent income, sales, or use tax or interest or penalties on such taxes, or
102 any delinquent fees or assessments levied by any state department and through the
103 department of insurance, financial institutions and professional registration that the
104 applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect
105 the authorization of the application for such tax credits, except that the amount of credits
106 issued shall be reduced by the applicant's tax delinquency. If the department of revenue
107 or the department of insurance, financial institutions and professional registration, or any
108 other state department, concludes that a taxpayer is delinquent after June fifteenth but

109 **before July first of any year and the application of tax credits to such delinquency causes**
110 **a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty**
111 **days to satisfy the deficiency in which interest, penalties, and additions to tax shall be**
112 **tolled. After applying all available credits toward a tax delinquency, the administering**
113 **agency shall notify the appropriate department, and that department shall update the**
114 **amount of outstanding delinquent tax owed by the applicant. If any credits remain after**
115 **satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits**
116 **shall be issued to the applicant, subject to the restrictions of other provisions of law.**

117 **14. In addition to the tax credits authorized in this section, any taxpayer who**
118 **establishes a new business facility in a certified industrial zone approved or designated as**
119 **an enhanced enterprise zone shall also receive tax credits as authorized under subsection**
120 **4 of section 135.967 after first taking into account those tax credits authorized under**
121 **subdivisions (1) and (2) of subsection 4 of section 135.967 to calculate the projected state**
122 **economic benefit as required by subdivision (1) of subsection 4 of section 135.967.**

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The true value in money of any possessory interest in real property in subclass (3),
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
12 certification and owned by a political subdivision, shall be the otherwise applicable true value
13 in money of any such possessory interest in real property, less the total dollar amount of costs
14 paid by a party, other than the political subdivision, towards any new construction or
15 improvements on such real property completed after January 1, 2008, and which are included in
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred
17 or whether such costs were considered in any prior year. The assessor shall annually assess all
18 real property in the following manner: new assessed values shall be determined as of January
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except for new construction and
21 property improvements which shall be valued as though they had been completed as of January
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing

23 business, or residence of each person required by this chapter to list property, and require the
24 person to make a correct statement of all taxable tangible personal property owned by the person
25 or under his or her care, charge or management, taxable in the county. On or before January first
26 of each even-numbered year, the assessor shall prepare and submit a two-year assessment
27 maintenance plan to the county governing body and the state tax commission for their respective
28 approval or modification. The county governing body shall approve and forward such plan or
29 its alternative to the plan to the state tax commission by February first. If the county governing
30 body fails to forward the plan or its alternative to the plan to the state tax commission by
31 February first, the assessor's plan shall be considered approved by the county governing body.
32 If the state tax commission fails to approve a plan and if the state tax commission and the
33 assessor and the governing body of the county involved are unable to resolve the differences, in
34 order to receive state cost-share funds outlined in section 137.750, the county or the assessor
35 shall petition the administrative hearing commission, by May first, to decide all matters in
36 dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter
37 may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by
38 the parties. The final decision of the administrative hearing commission shall be subject to
39 judicial review in the circuit court of the county involved. In the event a valuation of subclass
40 (1) real property within any county with a charter form of government, or within a city not within
41 a county, is made by a computer, computer-assisted method or a computer program, the burden
42 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be
43 on the assessor at any hearing or appeal. In any such county, unless the assessor proves
44 otherwise, there shall be a presumption that the assessment was made by a computer,
45 computer-assisted method or a computer program. Such evidence shall include, but shall not be
46 limited to, the following:

47 (1) The findings of the assessor based on an appraisal of the property by generally
48 accepted appraisal techniques; and

49 (2) The purchase prices from sales of at least three comparable properties and the address
50 or location thereof. As used in this subdivision, the word "comparable" means that:

51 (a) Such sale was closed at a date relevant to the property valuation; and

52 (b) Such properties are not more than one mile from the site of the disputed property,
53 except where no similar properties exist within one mile of the disputed property, the nearest
54 comparable property shall be used. Such property shall be within five hundred square feet in size
55 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
56 and other relevant characteristics.

57 2. Assessors in each county of this state and the city of St. Louis may send personal
58 property assessment forms through the mail.

59 3. The following items of personal property shall each constitute separate subclasses of
60 tangible personal property and shall be assessed and valued for the purposes of taxation at the
61 following percentages of their true value in money:

62 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
63 percent;

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

66 (4) Motor vehicles which are eligible for registration as and are registered as historic
67 motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five
68 years old and which are used solely for noncommercial purposes and are operated less than fifty
69 hours per year or aircraft that are home built from a kit, five percent;

70 (5) Poultry, twelve percent; [and]

71 (6) Tools and equipment used for pollution control and tools and equipment used in
72 retooling for the purpose of introducing new product lines or used for making improvements to
73 existing products by any company which is located in a state enterprise zone and which is
74 identified by any standard industrial classification number cited in subdivision (6) of section
75 135.200, RSMo, twenty-five percent; **and**

76 **(7) Commercial vehicles licensed with a gross weight over ten thousand one**
77 **hundred pounds or more that are powered only by battery generated electrical energy if**
78 **produced before January 1, 2014, seventeen percent.**

79 4. The person listing the property shall enter a true and correct statement of the property,
80 in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed
81 and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered
82 to the assessor.

83 5. All subclasses of real property, as such subclasses are established in section 4(b) of
84 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
85 following percentages of true value:

86 (1) For real property in subclass (1), nineteen percent;

87 (2) For real property in subclass (2), twelve percent; and

88 (3) For real property in subclass (3), thirty-two percent.

89 6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used
90 as dwelling units shall be assessed at the same percentage of true value as residential real
91 property for the purpose of taxation. The percentage of assessment of true value for such
92 manufactured homes shall be the same as for residential real property. If the county collector
93 cannot identify or find the manufactured home when attempting to attach the manufactured home
94 for payment of taxes owed by the manufactured home owner, the county collector may request

95 the county commission to have the manufactured home removed from the tax books, and such
96 request shall be granted within thirty days after the request is made; however, the removal from
97 the tax books does not remove the tax lien on the manufactured home if it is later identified or
98 found. A manufactured home located in a manufactured home rental park, rental community or
99 on real estate not owned by the manufactured home owner shall be considered personal property.
100 A manufactured home located on real estate owned by the manufactured home owner may be
101 considered real property.

102 7. Each manufactured home assessed shall be considered a parcel for the purpose of
103 reimbursement pursuant to section 137.750, unless the manufactured home has been converted
104 to real property in compliance with section 700.111, RSMo, and assessed as a realty
105 improvement to the existing real estate parcel.

106 8. Any amount of tax due and owing based on the assessment of a manufactured home
107 shall be included on the personal property tax statement of the manufactured home owner unless
108 the manufactured home has been converted to real property in compliance with section 700.111,
109 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured
110 home as a realty improvement to the existing real estate parcel shall be included on the real
111 property tax statement of the real estate owner.

112 9. The assessor of each county and each city not within a county shall use the trade-in
113 value published in the October issue of the National Automobile Dealers' Association Official
114 Used Car Guide, or its successor publication, as the recommended guide of information for
115 determining the true value of motor vehicles described in such publication. In the absence of a
116 listing for a particular motor vehicle in such publication, the assessor shall use such information
117 or publications which in the assessor's judgment will fairly estimate the true value in money of
118 the motor vehicle.

119 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
120 real property by more than fifteen percent since the last assessment, excluding increases due to
121 new construction or improvements, the assessor shall conduct a physical inspection of such
122 property.

123 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
124 assessor shall notify the property owner of that fact in writing and shall provide the owner clear
125 written notice of the owner's rights relating to the physical inspection. If a physical inspection
126 is required, the property owner may request that an interior inspection be performed during the
127 physical inspection. The owner shall have no less than thirty days to notify the assessor of a
128 request for an interior physical inspection.

129 12. A physical inspection, as required by subsection 10 of this section, shall include, but
130 not be limited to, an on-site personal observation and review of all exterior portions of the land

131 and any buildings and improvements to which the inspector has or may reasonably and lawfully
132 gain external access, and shall include an observation and review of the interior of any buildings
133 or improvements on the property upon the timely request of the owner pursuant to subsection 11
134 of this section. Mere observation of the property via a drive-by inspection or the like shall not
135 be considered sufficient to constitute a physical inspection as required by this section.

136 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
137 with a charter form of government with more than one million inhabitants.

138 14. A county or city collector may accept credit cards as proper form of payment of
139 outstanding property tax or license due. No county or city collector may charge surcharge for
140 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
141 processor, or issuer for its service. A county or city collector may accept payment by electronic
142 transfers of funds in payment of any tax or license and charge the person making such payment
143 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic
144 payment.

145 15. Any county or city not within a county in this state may, by an affirmative vote of
146 the governing body of such county, opt out of the provisions of this section and sections 137.073,
147 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
148 assembly, second regular session and section 137.073 as modified by house committee substitute
149 for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general
150 assembly, second regular session, for the next year of the general reassessment, prior to January
151 first of any year. No county or city not within a county shall exercise this opt-out provision after
152 implementing the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo,
153 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
154 section 137.073 as modified by house committee substitute for senate substitute for senate
155 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
156 session, in a year of general reassessment. For the purposes of applying the provisions of this
157 subsection, a political subdivision contained within two or more counties where at least one of
158 such counties has opted out and at least one of such counties has not opted out shall calculate a
159 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
160 assembly, second regular session. A governing body of a city not within a county or a county
161 that has opted out under the provisions of this subsection may choose to implement the
162 provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by
163 house bill no. 1150 of the ninety-first general assembly, second regular session, and section
164 137.073 as modified by house committee substitute for senate substitute for senate committee
165 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the

166 next year of general reassessment, by an affirmative vote of the governing body prior to
167 December thirty-first of any year.

168 16. The governing body of any city of the third classification with more than twenty-six
169 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located
170 in any county that has exercised its authority to opt out under subsection 15 of this section may
171 levy separate and differing tax rates for real and personal property only if such city bills and
172 collects its own property taxes or satisfies the entire cost of the billing and collection of such
173 separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax
174 rate ceiling.

**137.126. The assessed valuation on any motor vehicle shall not increase in any year
2 over the assessed valuation of the motor vehicle in the previous year. This section shall not
3 apply to the calculation of the assessed valuation of motor vehicles that are sold or
4 purchased between assessments.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property he
2 shall forthwith notify the record owner of such increase, either in person, or by mail directed to
3 the last known address; every such increase in assessed valuation made by the assessor shall be
4 subject to review by the county board of equalization whereat the landowner shall be entitled to
5 be heard, and the notice to the landowner shall so state.

6 2. Effective January 1, 2009, for all counties with a charter form of government, **other**
7 **than any county adopting a charter form of government after January 1, 2008**, whenever
8 any assessor shall increase the valuation of any real property, he or she shall forthwith notify the
9 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
10 the county shall notify the record owner of the projected tax liability likely to result from such
11 an increase, either in person, or by mail directed to the last known address; every such increase
12 in assessed valuation made by the assessor shall be subject to review by the county board of
13 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
14 shall so state. Notice of the projected tax liability from the county shall accompany the notice
15 of increased valuation from the assessor.

16 3. **For all calendar years prior to the first day of January of the year following**
17 **receipt of software necessary for the implementation of the requirements provided under**
18 **subsections 4 and 5 of this section from the state tax commission, for any county not subject**
19 **to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever**
20 **any assessor shall increase the valuation of any real property, he or she shall forthwith**
21 **notify the record owner on or before June fifteenth of the previous assessed value and such**
22 **increase either in person, or by mail directed to the last known address and include in such**
23 **notice a statement indicating that the change in assessed value may impact the record**

24 **owner's tax liability and provide all processes and deadlines for appealing determinations**
25 **of the assessed value of such property. Such notice shall be provided in a font and format**
26 **sufficient to alert a record owner of the potential impact upon tax liability and the**
27 **appellate processes available.**

28 **4.** Effective January [1, 2011,] **first of the year following receipt of software**
29 **necessary for the implementation of the requirements provided under this subsection and**
30 **subsection 5 of this section from the state tax commission,** for all counties not subject to the
31 provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any
32 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
33 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
34 the county shall notify the record owner of the projected tax liability likely to result from such
35 an increase, either in person, or by mail directed to the last known address; every such increase
36 in assessed valuation made by the assessor shall be subject to review by the county board of
37 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
38 shall so state. Notice of the projected tax liability from the county shall accompany the notice
39 of increased valuation from the assessor.

40 [4.] **5.** The notice of projected tax liability, required under subsections 2 and [3] **4** of this
41 section, from the county shall include:

- 42 (1) **The** record owner's name, address, and the parcel number of the property;
- 43 (2) A list of all political subdivisions levying a tax upon the property of the record
44 owner;
- 45 (3) The projected tax rate for each political subdivision levying a tax upon the property
46 of the record owner, and the purpose for each levy of such political subdivisions;
- 47 (4) The previous year's tax rates for each individual tax levy imposed by each political
48 subdivision levying a tax upon the property of the record owner;
- 49 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
50 upon the property of the record owner;
- 51 (6) The contact information for each political subdivision levying a tax upon the property
52 of the record owner;
- 53 (7) A statement identifying any projected tax rates for political subdivisions levying a
54 tax upon the property of the record owner, which were not calculated and provided by the
55 political subdivision levying the tax; and
- 56 (8) The total projected property tax liability of the taxpayer.

57 **6.** **In addition to the requirements provided under subsections 1, 2, and 5 of this**
58 **section, effective January 1, 2011, in any county with a charter form of government and**
59 **with more than one million inhabitants, whenever any assessor shall notify a record owner**

60 **of any change in assessed value, such assessor shall provide notice that information**
61 **regarding the assessment method and computation of value for such property is available**
62 **on the assessor's website and provide the exact website address at which such information**
63 **may be accessed. Such notification shall provide the assessor's contact information to**
64 **enable taxpayers without internet access to request and receive information regarding the**
65 **assessment method and computation of value for such property.**

137.243. 1. To determine the "projected tax liability" required by subsections 2 and 3
2 of section 137.180, subsection 2 of section 137.355, and subsection 2 of section 137.490, the
3 assessor, on or before March first of each **odd-numbered** tax year, shall provide the clerk with
4 the assessment book which for this purpose shall contain the real estate values for that year, the
5 prior year's state assessed values, and the prior year's personal property values. On or before
6 March fifteenth, the clerk shall make out an abstract of the assessment book showing the
7 aggregate amounts of different kinds of real, personal, and other tangible property and the
8 valuations of each for each political subdivision in the county, or in the city for any city not
9 within a county, entitled to levy ad valorem taxes on property except for municipalities
10 maintaining their own tax or assessment books. The governing body of each political
11 subdivision or a person designated by the governing body shall use such information to
12 informally project a nonbinding tax levy for that year and return such projected tax levy to the
13 clerk no later than April eighth. The clerk shall forward such information to the collector who
14 shall then calculate and, no later than April thirtieth, provide to the assessor the projected tax
15 liability for each real estate parcel for which the assessor intends to mail a notice of increase
16 pursuant to sections 137.180, 137.355, and 137.490.

17 2. Political subdivisions located at least partially within two or more counties, which are
18 subject to divergent time requirements, shall comply with all requirements applicable to each
19 such county and may utilize the most recent available information to satisfy such requirements.

20 3. Failure by an assessor to timely provide the assessment book or notice of increased
21 assessed value, as provided in this section, may result in the state tax commission withholding
22 all or a part of the moneys provided under section 137.720 and all state per-parcel reimbursement
23 funds which would otherwise be made available to such assessor.

24 4. Failure by a political subdivision to provide the clerk with a projected tax levy in the
25 time prescribed under this section shall result in a twenty percent reduction in such political
26 subdivision's tax rate for the tax year, unless such failure is a direct result of a delinquency in the
27 provision of, or failure to provide, information required by this section by the assessor or the
28 clerk. If a political subdivision fails to provide the projected tax rate as provided in this section,
29 the clerk shall notify the state auditor who shall, within seven days of receiving such notice,

30 estimate a nonbinding tax levy for such political subdivision and return such to the clerk. The
31 clerk shall notify the state auditor of any applicable reduction to a political subdivision's tax rate.

32 5. Any taxing district wholly within a county with a township form of government may,
33 through a request submitted by the county clerk, request that the state auditor's office estimate
34 a nonbinding projected tax rate based on the information provided by the county clerk. The
35 auditor's office shall return the projected tax rate to the county clerk no later than April eighth.

36 6. The clerk shall deliver the abstract of the assessment book to each taxing district with
37 a notice stating that their projected tax rates be returned to the clerk by April eighth.

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation
3 of any real property, he shall forthwith notify the record owner of the increase either in person
4 or by mail directed to the last known address, and if the address of the owner is unknown notice
5 shall be given by publication in two newspapers published in the county.

6 2. **For all calendar years prior to the first day of January of the year following**
7 **receipt of software necessary for the implementation of the requirements provided under**
8 **subsections 3 and 4 of this section from the state tax commission, whenever any assessor**
9 **shall increase the valuation of any real property, he or she shall forthwith notify the record**
10 **owner on or before June fifteenth of the previous assessed value and such increase either**
11 **in person, or by mail directed to the last known address and include on the face of such**
12 **notice, in no less than twelve point font, the following statement: NOTICE TO**
13 **TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE**
14 **YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST.**
15 **IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS**
16 **INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE**
17 **(INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR**
18 **COUNTY ASSESSOR.**

19 3. Effective January [1, 2011,] **first of the year following receipt of software**
20 **necessary for the implementation of the requirements provided under this subsection and**
21 **subsection 4 of this section from the state tax commission,** if an assessor increases the
22 valuation of any real property, the assessor, on or before June fifteenth, shall notify the record
23 owner of the increase and, in a year of general reassessment, the county shall notify the record
24 owner of the projected tax liability likely to result from such an increase either in person or by
25 mail directed to the last known address, and, if the address of the owner is unknown, notice shall
26 be given by publication in two newspapers published in the county. Notice of the projected tax
27 liability from the county shall accompany the notice of increased valuation from the assessor.

28 [3.] 4. The notice of projected tax liability, required under subsection [2] 3 of this
29 section, from the county shall include:

30 (1) Record owner's name, address, and the parcel number of the property;

31 (2) A list of all political subdivisions levying a tax upon the property of the record
32 owner;

33 (3) The projected tax rate for each political subdivision levying a tax upon the property
34 of the record owner, and the purpose for each levy of such political subdivisions;

35 (4) The previous year's tax rates for each individual tax levy imposed by each political
36 subdivision levying a tax upon the property of the record owner;

37 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
38 upon the property of the record owner;

39 (6) The contact information for each political subdivision levying a tax upon the property
40 of the record owner;

41 (7) A statement identifying any projected tax rates for political subdivisions levying a
42 tax upon the property of the record owner, which were not calculated and provided by the
43 political subdivision levying the tax; and

44 (8) The total projected property tax liability of the taxpayer.

138.431. 1. To hear and decide appeals pursuant to section 138.430, the commission
2 shall appoint one or more hearing officers. The hearing officers shall be subject to supervision
3 by the commission. No person shall participate on behalf of the commission in any case in
4 which such person is an interested party.

5 2. The commission may assign such appeals as it deems fit to a hearing officer for
6 disposition.

7 **(1) The assignment shall be deemed made when the scheduling order is first issued**
8 **by the commission and signed by the hearing officer assigned, unless another hearing**
9 **officer is assigned to the case for disposition by other language in said order.**

10 **(2) A change of hearing officer, or a reservation of the appeal for disposition as**
11 **described in subsection 3 of this section, shall be ordered by the commission in any appeal**
12 **upon the timely filing of a written application by a party to disqualify the hearing officer**
13 **assigned. The application shall be filed within thirty days from the assignment of any**
14 **appeal to a hearing officer and need not allege or prove any cause for such change and**
15 **need not be verified. No more than one change of hearing officer shall be allowed for each**
16 **party in any appeal.**

17 **3.** The commission may, in its discretion, reserve such appeals as it deems fit to be heard
18 and decided by the full commission, a quorum thereof, or any commissioner, subject to the

19 provisions of section 138.240, and, in such case, the decision shall be final, subject to judicial
20 review in the manner provided in subsection 4 of section 138.470.

21 [3.] 4. The manner in which appeals shall be presented and the conduct of hearings shall
22 be made in accordance with rules prescribed by the commission for determining the rights of the
23 parties; provided that, the commission, with the consent of all the parties, may refer an appeal
24 to mediation. The commission shall promulgate regulations for mediation pursuant to this
25 section. No regulation or portion of a regulation promulgated pursuant to the authority of this
26 section shall become effective unless it has been promulgated pursuant to the provisions of
27 chapter 536, RSMo. There shall be no presumption that the assessor's valuation is correct. A
28 full and complete record shall be kept of all proceedings. All testimony at any hearing shall be
29 recorded but need not be transcribed unless the matter is further appealed.

30 [4.] 5. Unless an appeal is voluntarily dismissed, a hearing officer, after affording the
31 parties reasonable opportunity for fair hearing, shall issue a decision and order affirming,
32 modifying, or reversing the determination of the board of equalization, and correcting any
33 assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may,
34 prior to the decision being rendered, transfer to another hearing officer the proceedings on an
35 appeal determination before a hearing officer. The complainant, respondent-assessor, or other
36 party shall be duly notified of a hearing officer's decision and order, together with findings of fact
37 and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to
38 section 138.432.

39 [5.] 6. All decisions issued pursuant to this section or section 138.432 by the
40 commission or any of its duly assigned hearing officers shall be issued no later than sixty days
41 after the hearing on the matter to be decided is held or the date on which the last party involved
42 in such matter files his or her brief, whichever event later occurs.

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such
3 taxpayer desiring to pay any current taxes under protest **or while paying taxes based upon a**
4 **disputed assessment** shall, at the time of paying such taxes, **make full payment of the current**
5 **tax bill before the delinquency date and** file with the collector a written statement setting forth
6 the grounds on which the protest is based. The statement shall include the true value in money
7 claimed by the taxpayer if disputed. **An appeal before the state tax commission shall not be**
8 **dismissed on the grounds that a taxpayer failed to file a written statement when paying**
9 **taxes based upon a disputed assessment.**

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

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

27 [4.] **3.** No action against the collector shall be commenced by any taxpayer who has,
28 effective for the current tax year, filed with the state tax commission or the circuit court a timely
29 and proper appeal of the assessment of the taxpayer's property. The portion of taxes in dispute
30 from an appeal of an assessment shall be impounded in a separate fund and the commission in
31 its decision and order issued pursuant to chapter 138, RSMo, or the circuit court in its judgment
32 may order all or any part of such taxes refunded to the taxpayer, or may authorize the collector
33 to release and disburse all or any part of such taxes.

34 [5.] **4.** Trial of the action for recovery of taxes protested under subsection 1 [or 2] of this
35 section in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and,
36 after determination of the issues, the court shall make such orders as may be just and equitable
37 to refund to the taxpayer all or any part of the current taxes paid under protest, together with any
38 interest earned thereon, or to authorize the collector to release and disburse all or any part of the
39 impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
40 authorities. Either party to the proceedings may appeal the determination of the circuit court.

41 [6.] **5.** All the county collectors of taxes, and the collector of taxes in any city not within
42 a county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax
43 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer
44 has received credit in full for any real or personal property tax mistakenly or erroneously levied
45 against the taxpayer and collected in whole or in part by the collector. Such application shall be
46 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or
47 other appropriate body or official of the county or city not within a county, shall make available

48 to the collector funds necessary to make refunds under this subsection by issuing warrants upon
49 the fund to which the mistaken or erroneous payment has been credited, or otherwise.

50 [7.] 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
51 erroneously.

52 [8.] 7. All protested taxes impounded under protest under subsection 1 [or 2] of this
53 section and all disputed taxes impounded under notice as required by section 138.430, RSMo,
54 shall be invested by the collector in the same manner as assets specified in section 30.260,
55 RSMo, for investment of state moneys. A taxpayer who is entitled to a refund of protested or
56 disputed taxes shall also receive the interest earned on the investment thereof. If the collector
57 is ordered to release and disburse all or part of the taxes paid under protest or dispute to the
58 proper official, such taxes shall be disbursed along with the proportional amount of interest
59 earned on the investment of the taxes due the particular taxing authority.

60 [9.] 8. **Any taxing authority may request to be notified by the county collector of**
61 **current taxes paid under protest. Such request shall be in writing and submitted** on or
62 before [March] **February** first next following the delinquent date of **current** taxes paid under
63 protest or disputed, **and** the county collector shall [notify any] **provide such information on or**
64 **before March first of the same year to the requesting** taxing authority of the taxes paid under
65 protest and disputed taxes which would be received by such taxing authority if the funds were
66 not the subject of a protest or dispute. Any taxing authority may apply to the circuit court of the
67 county or city not within a county in which a collector has impounded protested or disputed taxes
68 under this section and, upon a satisfactory showing that such taxing authority would receive such
69 impounded tax funds if they were not the subject of a protest or dispute and that such taxing
70 authority has the financial ability and legal capacity to repay such impounded tax funds in the
71 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall
72 order, pendente lite, the disbursement of all or any part of such impounded tax funds to such taxing
73 authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such
74 matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer.
75 In the event that any protested or disputed tax funds refunded to a taxpayer were disbursed to a
76 taxing authority under this subsection instead of being held and invested by the collector under
77 subsection 8 of this section, such taxing authority shall pay the taxpayer entitled to the refund
78 of such protested or disputed taxes the same amount of interest, as determined by the circuit
79 court having jurisdiction in the matter, such protested or disputed taxes would have earned if
80 they had been held and invested by the collector.

81 [10.] 9. No appeal filed from the circuit court's or state tax commission's determination
82 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any
83 court of last review modifying that determination shall be binding on the parties, and the decision

84 rendered shall be complied with by the party affected by any modification within ninety days of
85 the date of such decision. No taxpayer shall receive any interest on any additional award of
86 refund, and the collector shall not receive any interest on any ordered return of refund in whole
87 or in part.

139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his taxes at the
2 time required by law, then it shall be the duty of the collector, after the first day of January then
3 next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount
4 provided for in section 140.100, RSMo.

5 2. Collectors shall, on the day of their annual settlement with the county governing body,
6 file with governing body a statement, under oath, of the amount so received, and from whom
7 received, and settle with the governing body therefor; but, interest shall not be chargeable against
8 persons who are absent from their homes, and engaged in the military service of this state or of
9 the United States. **No interest shall be charged against any person who fails to pay to taxes**
10 **to the collector due to a terminal illness that prevents the person from being present at his**
11 **or her home, provided that such person shall, no later than sixty days following the date**
12 **on which such taxes are due, pay the full amount of taxes due and provide the collector**
13 **with a written request for a waiver of interest which shall contain a notarized letter from**
14 **such person's physician stating the medical reason such person was unable to timely pay**
15 **such tax.** The provisions of this section shall apply to the city of St. Louis, so far as the same
16 relates to the addition of such interest, which, in such city, shall be collected and accounted for
17 by the collector as other taxes, for which he shall receive no compensation.

18 3. Whenever any collector of the revenue in the state fails or refuses to collect the
19 penalty provided for in this section on state and county taxes, it shall be the duty of the director
20 of revenue and county clerk to charge such collectors with the amount of interest due thereon,
21 as shown by the returns of the county clerk, and such collector shall be liable to the penalties as
22 provided for in section 139.270.

23 4. For purposes of this section and other provisions of law relating to the timely payment
24 of taxes due on any real or personal property, payments for taxes due on any real or personal
25 property which are delivered by United States mail to the collector, the collector's office, or other
26 officer or office designated by the county or city to receive such payments, of the appropriate
27 county or city, shall be deemed paid as of the postmark date stamped on the envelope or other
28 cover in which such payment is mailed. In the event any payment of taxes due is sent by
29 registered or certified mail, the date of registration or certification shall be deemed the postmark
30 date. No additional tax or penalty shall be imposed under this section on any taxpayer whose
31 payment is delivered by United States mail, if the postmark date stamped on the envelope or
32 other cover containing such payment falls within the prescribed period or on or before the

33 prescribed date, including any extension granted, for making the payment or if the postmaster
34 for the jurisdiction where the payment was mailed verifies in writing that the payment was
35 deposited in the United States mail within the prescribed period or on or before the prescribed
36 date, including any extension granted, for making the payment, and was delayed in delivery
37 because of an error by the United States postal service and not because of an error by the
38 taxpayer.

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

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

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

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

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

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

140.050. 1. **Except as provided in section 52.361**, the county clerk shall file the
2 delinquent lists in [his] **the county clerk's** office and within ten days thereafter make, under the
3 seal of the commission, the lists into a back tax book as provided in section 140.060.

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

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

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

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

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

140.080. **Except as provided in section 52.361**, the county clerk and the county
2 collector shall compare the back tax book with the corrected delinquent land list made pursuant
3 to sections 140.030 and 140.040 respectively, and the clerk shall certify on the delinquent land
4 list on file in [his] **the clerk's** office that the list has been properly entered in the back tax book

5 and shall attach a certificate at the end of the back tax book that it contains a true copy of the
6 delinquent land list on file in [his] **the collector's** office.

140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax
2 delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except
3 that the penalty on lands redeemed prior to sale shall not exceed two percent per month or
4 fractional part thereof. [In any city not within a county which elects to operate under the
5 provisions of this chapter pursuant to section 141.970, RSMo, the maximum penalty on any
6 delinquency occurring after January 1, 2000, shall not exceed the prime rate, which shall mean
7 the average predominant prime rate quoted by commercial banks to large businesses, as
8 determined by the Board of Governors of the Federal Reserve System.]

9 2. For making and recording the delinquent land lists, the collector and the clerk shall
10 receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for
11 comparing and authenticating such list.

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

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

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

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant
2 to this chapter or unpaid special assessments as provided in section 67.469, RSMo, relating to
3 the collection of delinquent and back taxes and unpaid special assessments and providing for
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings
5 therefor shall be commenced within three years after delinquency of such taxes and unpaid
6 special assessments, and any sale held pursuant to initial proceedings commenced within such
7 period of three years shall be deemed to have been in compliance with the provisions of said law
8 insofar as the time at which such sales are to be had is specified therein; provided further, that
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or
11 action therefor shall be commenced, had or maintained, except that the three-year limitation
12 described in this subsection shall not be applicable if any written instrument conveys any real
13 estate having a tax-exempt status, if such instrument causes such real estate to again become
14 taxable real property and if such instrument has not been recorded in the office of the recorder
15 in the county in which the real estate has been situated. Such three-year limitation shall only be
16 applicable once the recording of the title has occurred.

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

140.170. 1. Except for lands described in subsection 7 of this section, the county
2 collector shall cause a copy of the list of delinquent lands and lots to be printed in some
3 newspaper of general circulation published in the county, for three consecutive weeks, one
4 insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth
5 Monday in August.

6 2. In addition to the names of all record owners or the names of all owners appearing on
7 the land tax book it is only necessary in the printed and published list to state in the aggregate
8 the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

9 3. To the list shall be attached and in like manner printed and published a notice of said
10 lands and lots stating that said land and lots will be sold at public auction to discharge the taxes,
11 penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such
12 county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day
13 and continuing from day to day thereafter until all are offered.

14 4. The county collector, on or before the day of sale, shall insert at the foot of the list on
15 his record a copy of the notice and certify on his record immediately following the notice the
16 name of the newspaper of the county in which the notice was printed and published and the dates
17 of insertions thereof in the newspaper.

18 5. The expense of such printing shall be paid out of the county treasury and shall not
19 exceed the rate provided for in chapter 493, RSMo, relating to legal publications, notices and
20 advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the
21 costs of the sale of any land or lot contained in the list.

22 6. The county collector shall cause the affidavit of the printer, editor or publisher of the
23 newspaper in which the list of delinquent lands and notice of sale was published, as provided by
24 section 493.060, RSMo, with the list and notice attached, to be recorded in the office of the
25 recorder of deeds of the county, and the recorder shall not charge or receive any fees for
26 recording the same.

27 7. The county collector may have a separate list of such lands, without legal descriptions
28 or the names of the record owners, printed in a newspaper of general circulation published in
29 such county for three consecutive weeks before the sale of such lands for a parcel or lot of land
30 that:

31 (1) Has an assessed value of [five hundred] **one thousand** dollars or less and has been
32 advertised previously; or

33 (2) Is a lot in a development of twenty or more lots and such lot has an assessed value
34 of [five hundred] **one thousand** dollars or less. The notice shall state that legal descriptions and
35 the names of the record owners of such lands shall be posted at any county courthouse within the
36 county and the office of the county collector.

37 **8. If, in the opinion of the county collector, an adequate legal description of the**
38 **delinquent land and lots cannot be obtained through researching the documents available**
39 **through the recorder of deeds, the collector may commission a professional land surveyor**
40 **to prepare an adequate legal description of the delinquent land and lots in question. The**
41 **costs of any commissioned land survey deemed necessary by the county collector shall be**
42 **taxed as part of the costs of the sale of any land or lots contained in the list prepared under**
43 **this section.**

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

5 2. The person offering at said sale to pay the required sum for a tract shall be considered
6 the purchaser of such land; provided, no sale shall be made to any person **or designated agent**
7 who is currently delinquent on any tax payments on any property, other than a delinquency on
8 the property being offered for sale, and who does not sign an affidavit stating such at the time
9 of sale. Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale.
10 No bid shall be received from any person not a resident of the state of Missouri [until such
11 person] **or a foreign corporation or entity all deemed nonresidents. A nonresident** shall file
12 with said collector an agreement in writing consenting to the jurisdiction of the circuit court of
13 the county in which such sale shall be made, and also filing with such collector an appointment
14 of some citizen of said county as agent of said [purchaser] **nonresident**, and consenting that
15 service of process on such agent shall give such court jurisdiction to try and determine any suit
16 growing out of or connected with such sale for taxes. **After the delinquent auction sale, any**
17 **certificate of purchase shall be issued to the agent. After meeting the requirements of**
18 **section 140.405, the property shall be conveyed to the agent on behalf of the nonresident,**
19 **and the agent shall thereafter convey the property to the nonresident.**

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

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

12 retain one of the duplicate receipts himself and file the other with the county commission, and
13 thereupon the commission shall charge the treasurer with the amount.

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

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

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

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

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

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

25 5. In the event the real purchaser at any sale to which this section is applicable shall be
26 the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the
27 nonpayment of which such lands or lots were sold, then no collector's deed shall [issue] **be**
28 **issued** to such purchaser, or to anyone acting for or on behalf of such purchaser, without
29 payment to the collector of such additional amount as will discharge in full all delinquent taxes,
30 penalty, interest and costs.

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

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

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

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

18 5. All lands or lots so purchased shall be sold and deeds ordered executed and delivered
19 by such trustees upon order of the county commission of the respective counties and the
20 comptroller, mayor and president of the board of assessors of the city of St. Louis, and the
21 proceeds of such sales shall be applied, first, to the payment of the costs incurred and advanced,
22 and the balance shall be distributed pro rata to the funds entitled to receive the taxes on the lands
23 or lots so disposed of, **as provided in section 140.230.**

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

28 7. Compensation to trustees as herein designated shall be payable solely from proceeds
29 derived from the sale of lands purchased by them as such trustees and shall be fixed by the
30 authorities herein designated, but not in excess of ten percent of the price for which any such

31 lands and lots are sold by the trustees; provided further, that if at any such sale any person bid
32 a sufficient amount to pay in full all delinquent taxes, penalties, interest and costs, then the
33 trustees herein designated shall be without authority to further bid on any such land or lots. **If**
34 **a third party is a successful bidder and there are excess proceeds, such proceeds shall be**
35 **distributed as provided in section 140.230.**

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

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

7 2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax,
8 penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also
9 be noted in the certificate of purchase, in a separate column to be provided therefor. Such
10 certificate of purchase shall also recite the name and address of the owner or reputed owner if
11 known, and if unknown then the party or parties to whom each tract or lot of land was assessed,
12 together with the address of such party, if known, and shall also have incorporated therein the
13 name and address of the purchaser. Such certificate of purchase shall also contain the true date
14 of the sale and the time when the purchaser will be entitled to a deed for said land, if not
15 redeemed as in this chapter provided, and the rate of interest that such certificate of purchase
16 shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such
17 certificate shall be authenticated by the county collector, who shall record the same in a
18 permanent record book in his office before delivery to the purchaser.

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

23 4. For each certificate of purchase issued, including the recording of the same, the county
24 collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the purchaser and
25 treated as a part of the cost of the sale, and so noted on the certificate. For noting any assignment
26 of any certificate the county collector shall be entitled to a fee of twenty-five cents, to be paid

27 by the person requesting such recital of assignment, and which shall not be treated as a part of
28 the cost of the sale. **For each certificate of purchase issued, as a part of the cost of the sale,**
29 **the purchaser shall pay to the collector the fee necessary to record such certificate of**
30 **purchase in the office of the county recorder. The collector shall record the certificate of**
31 **purchase before delivering such certificate of purchase to the purchaser.**

32 5. No collector shall be authorized to issue a certificate of purchase to any nonresident
33 of the state of Missouri [or to enter a recital of any assignment of such certificate upon his record
34 to a nonresident of the state, until such purchaser or assignee of such purchaser, as the case may
35 be, shall have complied] , **however, any nonresident as described in subsection 2 of section**
36 **140.190 may appoint an agent, and such agent shall comply** with the provisions of section
37 140.190 pertaining to a nonresident [purchasers].

38 **6. This section shall not apply to any post-third year tax sale, except for**
39 **nonresidents as provided in subsection 5 of this section.**

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

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

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

20 4. Any rent collected by the purchaser, his heirs or assigns, shall operate as a payment
21 upon the amount due the holder of such certificate of purchase, and such amount or amounts,
22 together with the date paid and by whom shall be endorsed as a credit upon said certificate, and

23 which said sums shall be taken into consideration in the redemption of such land, as provided
24 for in this chapter.

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

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

140.340. 1. The owner or occupant of any land or lot sold for taxes, or any other persons
2 having an interest therein, may redeem the same at any time during the one year next ensuing,
3 in the following manner: by paying to the county collector, for the use of the purchaser, his heirs
4 or assigns, the full sum of the purchase money named in his certificate of purchase and all the
5 cost of the sale, **including the cost to record the certificate of purchase as required in section**
6 **140.290, the fee necessary for the collector to record the release of such certificate of**
7 **purchase, and the cost of the title search and mailings of notification required in sections**
8 **140.150 to 140.405**, together with interest at the rate specified in such certificate, not to exceed
9 ten percent annually, except on a sum paid by a purchaser in excess of the delinquent taxes due
10 plus costs of the sale, no interest shall be owing on the excess amount, with all subsequent taxes
11 which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of
12 eight percent per annum on such taxes subsequently paid, and in addition thereto the person
13 redeeming any land shall pay the costs incident to entry of recital of such redemption.

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

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

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

140.405. 1. Any person purchasing property at a delinquent land tax auction shall not
2 acquire the deed to the real estate, as provided for in section **140.250 or** 140.420, until the person
3 meets [with the following requirement or until such person makes affidavit that a title search has

4 revealed no publicly recorded deed of trust, mortgage, lease, lien or claim on the real estate] **the**
5 **requirements of this section, except that such requirements shall not apply to post-third**
6 **year sales, which shall be conducted under subsection 4 of section 140.250. The purchaser**
7 **shall obtain a title search report from a licensed attorney or licensed title company**
8 **detailing the ownership and encumbrances on the property. Such title search report shall**
9 **be declared invalid if the effective date is more than one hundred twenty days from the**
10 **date the purchaser applies for a collector's deed under section 140.250 or 140.420.**

11 **2. At least ninety days prior to the date when a purchaser is authorized to acquire the**
12 **deed, the purchaser shall notify the owner of record and any person who holds a publicly**
13 **recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly**
14 **recorded claim upon that real estate of [the latter person's right to redeem such person's publicly**
15 **recorded security or claim] such person's right to redeem the property. Notice shall be sent**
16 **by both first class mail and certified mail return receipt requested to [any such person,**
17 **including one who was the publicly recorded owner of the property sold at the delinquent land**
18 **tax auction previous to such sale, at] such person's last known available address. [Failure of the**
19 **purchaser to comply with this provision shall result in such purchaser's loss of all interest in the**
20 **real estate.] If the certified mail return receipt is returned signed, the first class mail notice**
21 **is not returned, the first class mail notice is refused where noted by the United States Postal**
22 **Service, or any combination thereof, notice shall be presumed received by the recipient.**
23 **At the conclusion of the applicable redemption period, the purchaser shall make an**
24 **affidavit in accordance with subsection 4 of this section.**

25 **3. If the owner of record or any other publicly recorded claim on the property**
26 **intends to transfer ownership or execute any additional liens or encumbrances on the**
27 **property, such owner shall first redeem such property under section 140.340. The failure**
28 **to comply with redeeming the property first before executing any of such actions or**
29 **agreements on the property shall require the owner of record or any other publicly**
30 **recorded claim on the property to reimburse the purchaser for the total bid as recorded**
31 **on the certificate of purchase and all the costs of the sale required in sections 140.150 to**
32 **140.405.**

33 **4. In the case that both the certified notice return receipt card is returned unsigned**
34 **and the first class mail is returned for any reason except refusal, where the notice is**
35 **returned undeliverable, then the purchaser shall attempt additional notice and certify in**
36 **the purchaser's affidavit to the collector that such additional notice was attempted and by**
37 **what means.**

38 **5. The purchaser shall notify the county collector by affidavit of the date that every**
39 **required notice was sent to the owner of record and, if applicable, any other publicly**

40 recorded claim on the property. To the affidavit, the purchaser shall attach a copy of a
41 valid title search report as described in subsection 1 of this section as well as completed
42 copies of the following for each recipient:

- 43 (1) First class mail;
- 44 (2) Certified mail notice;
- 45 (3) Addressed envelopes as they appeared immediately before mailing;
- 46 (4) Certified mail receipt as it appeared upon its return; and
- 47 (5) Any returned regular mailed envelopes.

48
49 As provided in this section, at such time the purchaser notifies the collector by affidavit
50 that all the ninety days' notice requirements of this section have been met, the purchaser
51 is authorized to acquire the deed, provided that a collector's deed shall not be acquired
52 before the expiration date of the redemption period as provided in section 140.340.

53 6. If any real estate is purchased at a third-offering tax auction and has a publicly
54 recorded **unreleased** deed of trust, mortgage, lease, lien, **judgment**, or **any other publicly**
55 **recorded** claim upon the real estate **under this section**, the purchaser of said property [at a
56 third-offering tax auction shall notify anyone with a publicly recorded deed of trust, mortgage,
57 lease, lien or claim upon the real estate pursuant to this section] **shall within forty-five days**
58 **after the purchase at the sale notify such person of the person's right to redeem the**
59 **property within ninety days from the postmark date on the notice. Notice shall be sent by**
60 **both first class mail and certified mail return receipt requested to such person's last known**
61 **available address.** [Once] The purchaser [has notified] **shall notify** the county collector by
62 affidavit [that proper notice has been given, anyone with a publicly recorded deed of trust,
63 mortgage, lease, lien or claim upon the property] **of the date the required notice was sent to**
64 **the owner of record and, if applicable, any other publicly recorded claim on the property,**
65 **that such person** shall have ninety days to redeem said property or be forever barred from
66 redeeming said property.

67 7. If the county collector chooses to have the title search done then the county collector
68 [must comply with all provisions of this section, and] may charge the purchaser the cost of the
69 title search before giving the purchaser a deed pursuant to section 140.420.

70 8. **If the property is redeemed, the person redeeming the property shall pay the**
71 **costs incurred by the purchaser in providing notice under this section. Recoverable costs**
72 **on any property sold at a tax sale shall include the title search, postage, and costs for the**
73 **recording of any certificate of purchase issued and for recording the release of such**
74 **certificate of purchase and all the costs of the sale required in sections 140.150 to 140.405.**

75 **9. Failure of the purchaser to comply with this section shall result in such**
76 **purchaser's loss of all interest in the real estate.**

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

141.830. 1. The collectors of such cities not within a county shall proceed to collect the
2 taxes contained in the back tax book or recorded list of the delinquent land and lots in the
3 collector's office as herein required.

4 2. Any person interested in or the owner of any tract of land or lot contained in the back
5 tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem
6 such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by
7 paying to the proper collector the amount of the original taxes, together with interest from the
8 date of delinquency at the rate of ten percent per annum and the costs until January 1, 1983, and
9 beginning on January 1, 1983, at the rate of **two percent per month, not to exceed** eighteen
10 percent per annum and the costs. [For any delinquency occurring after January 1, 2000, the rate
11 shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by
12 commercial banks to large businesses, as determined by the Board of Governors of the Federal
13 Reserve System.]

14 3. If suit shall have been commenced against any person owing taxes on any tract of land
15 or town lot for the collection of taxes, the person desiring to redeem any such land before
16 judgment, in addition to the original tax, interest and costs including attorney's fee accruing
17 under this law, shall pay to the city collector all necessary costs incurred in the court where the
18 suit is pending, and the city collector shall account to the clerk of the court in which such suit
19 is filed for the court costs so collected.

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and
4 any other state of the United States, or between this state and any foreign country, and any retail
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws
6 of the United States of America, and such retail sales of tangible personal property which the

7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
8 constitution of this state.

9 2. There are also specifically exempted from the provisions of the local sales tax law as
10 defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and
11 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to
12 the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections
13 144.010 to 144.525 and 144.600 to 144.745:

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

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

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

38 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
39 required for the installation or construction of such replacement machinery, equipment, and
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is
41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
42 the materials and supplies required solely for the operation, installation or construction of such

43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material
45 recovery processing plant" means a facility that has as its primary purpose the recovery of
46 materials into a useable product or a different form which is used in producing a new product and
47 shall include a facility or equipment which are used exclusively for the collection of recovered
48 materials for delivery to a material recovery processing plant but shall not include motor vehicles
49 used on highways. For purposes of this section, the terms motor vehicle and highway shall have
50 the same meaning pursuant to section 301.010, RSMo. Material recovery is not the reuse of
51 materials within a manufacturing process or the use of a product previously recovered. The
52 material recovery processing plant shall qualify under the provisions of this section regardless
53 of ownership of the material being recovered;

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

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

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

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

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

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

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

74 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
75 mining or producing of a product, or electrical energy used in the actual secondary processing
76 or fabricating of the product, or a material recovery processing plant as defined in subdivision
77 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical
78 energy so used exceeds ten percent of the total cost of production, either primary or secondary,

79 exclusive of the cost of electrical energy so used or if the raw materials used in such processing
80 contain at least twenty-five percent recovered materials as defined in section 260.200, RSMo.
81 There shall be a rebuttable presumption that the raw materials used in the primary manufacture
82 of automobiles contain at least twenty-five percent recovered materials. For purposes of this
83 subdivision, "processing" means any mode of treatment, act or series of acts performed upon
84 materials to transform and reduce them to a different state or thing, including treatment necessary
85 to maintain or preserve such processing by the producer at the production facility;

86 (13) Anodes which are used or consumed in manufacturing, processing, compounding,
87 mining, producing or fabricating and which have a useful life of less than one year;

88 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
89 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies
90 solely required for the installation, construction or reconstruction of such machinery, equipment,
91 appliances and devices;

92 (15) Machinery, equipment, appliances and devices purchased or leased and used solely
93 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies
94 solely required for the installation, construction or reconstruction of such machinery, equipment,
95 appliances and devices;

96 (16) Tangible personal property purchased by a rural water district;

97 (17) All amounts paid or charged for admission or participation or other fees paid by or
98 other charges to individuals in or for any place of amusement, entertainment or recreation, games
99 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
100 municipality or other political subdivision where all the proceeds derived therefrom benefit the
101 municipality or other political subdivision and do not inure to any private person, firm, or
102 corporation;

103 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of
105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
108 administer those items, including samples and materials used to manufacture samples which may
109 be dispensed by a practitioner authorized to dispense such samples and all sales of medical
110 oxygen, home respiratory equipment and accessories, hospital beds and accessories and
111 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,
112 electronic Braille equipment and, if purchased by or on behalf of a person with one or more
113 physical or mental disabilities to enable them to function more independently, all sales of
114 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and

115 augmentative communication devices, and items used solely to modify motor vehicles to permit
116 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or
117 nonprescription drugs to individuals with disabilities;

118 (19) All sales made by or to religious and charitable organizations and institutions in
119 their religious, charitable or educational functions and activities **except for such sales made by**
120 **religious and charitable organizations and institutions in any location containing more**
121 **than five thousand square feet primarily devoted to such sales**, and all sales made by or to
122 all elementary and secondary schools operated at public expense in their educational functions
123 and activities;

124 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
125 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,
126 including fraternal organizations which have been declared tax-exempt organizations pursuant
127 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or
128 charitable functions and activities **except for such sales made by not-for-profit civic, social,**
129 **service, or fraternal organizations in any location containing more than five thousand**
130 **square feet primarily devoted to such sales**, and all sales made to eleemosynary and penal
131 institutions and industries of the state, and all sales made to any private not-for-profit institution
132 of higher education not otherwise excluded pursuant to subdivision (19) of this subsection or any
133 institution of higher education supported by public funds, and all sales made to a state relief
134 agency in the exercise of relief functions and activities;

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

142 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
143 of feed additives, medications or vaccines administered to livestock or poultry in the production
144 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
145 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
146 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
147 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
148 defined in section 142.028, RSMo, natural gas, propane, and electricity used by an eligible new
149 generation cooperative or an eligible new generation processing entity as defined in section
150 348.432, RSMo, and all sales of farm machinery and equipment, other than airplanes, motor

151 vehicles and trailers. As used in this subdivision, the term "feed additives" means tangible
152 personal property which, when mixed with feed for livestock or poultry, is to be used in the
153 feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes
154 adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used
155 to improve or enhance the effect of a pesticide and the foam used to mark the application of
156 pesticides and herbicides for the production of crops, livestock or poultry. As used in this
157 subdivision, the term "farm machinery and equipment" means new or used farm tractors and such
158 other new or used farm machinery and equipment and repair or replacement parts thereon, and
159 supplies and lubricants used exclusively, solely, and directly for producing crops, raising and
160 feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale
161 at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel
162 therefor which is:

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

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

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

180 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
181 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
182 with and approved by the Missouri public service commission. Sales and purchases made
183 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf
184 of the occupants of residential apartments or condominiums through a single or master meter,
185 including service for common areas and facilities and vacant units, shall be considered as sales
186 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales

187 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
188 service rate classification and the provision of service thereunder shall be conclusive as to
189 whether or not the utility must charge sales tax;

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

204 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or
205 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such
206 sales do not constitute a majority of the annual gross income of the seller;

207 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,
208 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
209 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local
210 sales taxes on such excise taxes;

211 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
212 vessels which are used primarily in or for the transportation of property or cargo, or the
213 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,
214 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while
215 it is afloat upon such river;

216 (27) All sales made to an interstate compact agency created pursuant to sections 70.370
217 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and
218 activities of such agency as provided pursuant to the compact;

219 (28) Computers, computer software and computer security systems purchased for use
220 by architectural or engineering firms headquartered in this state. For the purposes of this
221 subdivision, "headquartered in this state" means the office for the administrative management
222 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

223 (29) All livestock sales when either the seller is engaged in the growing, producing or
224 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering
225 or leasing of such livestock;

226 (30) All sales of barges which are to be used primarily in the transportation of property
227 or cargo on interstate waterways;

228 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other
229 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
230 products or in any material recovery processing plant as defined in subdivision (4) of this
231 subsection;

232 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
233 herbicides used in the production of crops, aquaculture, livestock or poultry;

234 (33) Tangible personal property and utilities purchased for use or consumption directly
235 or exclusively in the research and development of agricultural/biotechnology and plant genomics
236 products and prescription pharmaceuticals consumed by humans or animals;

237 (34) All sales of grain bins for storage of grain for resale;

238 (35) All sales of feed which are developed for and used in the feeding of pets owned by
239 a commercial breeder when such sales are made to a commercial breeder, as defined in section
240 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

241 (36) All purchases by a contractor on behalf of an entity located in another state,
242 provided that the entity is authorized to issue a certificate of exemption for purchases to a
243 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
244 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
245 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
246 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
247 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
248 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
249 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
250 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
251 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
252 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
253 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
254 or remodeling facilities for the following:

255 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
256 project exemption certificates in accordance with the provisions of section 144.062; or

257 (b) An exempt entity located outside the state if the exempt entity is authorized to issue
258 an exemption certificate to contractors in accordance with the provisions of that state's law and
259 the applicable provisions of this section;

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

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

270 (39) All purchases by a sports complex authority created under section 64.920, [RSMo]
271 **and all sales of utilities by such authority at the authority's cost that are consumed in**
272 **connection with the operation of a sports complex leased to a professional sports team;**

273 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement
274 parts, and equipment purchased for use directly upon, and for the modification, replacement,
275 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories.

144.055. In addition to the exemptions granted under this chapter, there also shall
2 **be specifically exempted from all state and local sales and use taxes all commercial vehicles**
3 **licensed with a gross weight over ten thousand one hundred pounds or more that are**
4 **powered only by battery generated electrical energy if produced before January 1, 2014.**

144.810. 1. As used in this section, unless the context clearly indicates otherwise,
2 **the following terms shall mean:**

3 (1) "Commencement of commercial operations", shall be deemed to occur during
4 the first calendar year for which the data storage center or server farm facility is first
5 available for use by the operating taxpayer, or first capable of being used by the operating
6 taxpayer, as a data storage center or server farm facility;

7 (2) "Constructing taxpayer", where more than one taxpayer is responsible for a
8 project, a taxpayer responsible for the purchase or construction of the facility, as opposed
9 to a taxpayer responsible for the equipping and ongoing operations of the facility;

10 (3) "Data storage center" or "server farm facility" or "facility", a facility
11 purchased, constructed, extended, improved or operating under this section, provided that
12 such business facility is engaged in:

13 (a) Data processing, hosting, and related services (NAICS 518210); or

14 (b) Internet publishing and broadcasting and web search portals (NAICS 519130),
15 at the business facility;

16 (4) "Existing facility", a data storage center or server farm facility in this state as
17 it existed prior to August 28, 2010, as determined by the department;

18 (5) "Expanding facility" or "expanding data storage center or server farm
19 facility", an existing facility or replacement facility that expands its operations in this state
20 on or after August 28, 2010, and has net new investment related to the expansion of
21 operations in this state of at least one million dollars during a period of up to twelve
22 consecutive months. An expanding facility shall continue to be an expanding facility
23 regardless of a subsequent change in or addition of operating taxpayers or constructing
24 taxpayers;

25 (6) "Expanding facility project" or "expanding data storage center or server farm
26 facility project", the purchase, construction, extension, improvement equipping and
27 operation of an expanding facility;

28 (7) "NAICS", the 2007 edition of the North American Industry Classification
29 System as prepared by the Executive Office of the President, Office of Management and
30 Budget. Any NAICS sector, subsector, industry group or industry identified in this section
31 shall include its corresponding classification in previous and subsequent federal industry
32 classification systems;

33 (8) "New facility" or "new data storage center or server farm facility", a facility
34 in this state meeting the following requirements:

35 (a) The facility is acquired by, or leased to, an operating taxpayer on or after
36 August 28, 2010. A facility shall be deemed to have been acquired by, or leased to, an
37 operating taxpayer on or after August 28, 2010, if the transfer of title to an operating
38 taxpayer, the transfer of possession pursuant to a binding contract to transfer title to an
39 operating taxpayer, or the commencement of the term of the lease to an operating taxpayer
40 occurs on or after August 28, 2010, or, if the facility is constructed, erected or installed by
41 or on behalf of an operating taxpayer, such construction, erection or installation is
42 commenced on or after August 28, 2010;

43 (b) If such facility was acquired by an operating taxpayer from another person or
44 persons on or after August 28, 2010, and such facility was employed prior to August 28,
45 2010, by any other person or persons in the operation of a data storage center or server
46 farm facility, the facility shall not be considered a new facility;

47 (c) Such facility is not a replacement facility, as defined in subdivision (12) of this
48 subsection;

49 (d) The new facility project investment is at least five million dollars during a
50 period of up to thirty-six consecutive months. Where more than one taxpayer is
51 responsible for a project, the investment requirement may be met by an operating
52 taxpayer, a constructing taxpayer or a combination of constructing taxpayers and
53 operating taxpayers; and

54 (e) A new facility shall continue to be a new facility regardless of a subsequent
55 change in or addition of operating taxpayers or constructing taxpayers;

56 (9) "New data storage center or server farm facility project", or "new facility
57 project", the purchase, construction, extension, improvement equipping and operation of
58 a new facility;

59 (10) "Operating taxpayer", where more than one taxpayer is responsible for a
60 project, a taxpayer responsible for the equipping and ongoing operations of the facility, as
61 opposed to a taxpayer responsible for the purchasing or construction of the facility;

62 (11) "Project taxpayers", each constructing taxpayer and each operating taxpayer
63 for a data storage center or server farm facility project;

64 (12) "Replacement facility" or "replacement data storage center or server farm
65 facility", a facility in this state otherwise described in subdivision (8) of this subsection, but
66 which replaces another facility located within the state, which the taxpayer or a related
67 taxpayer previously operated but discontinued operating within one year prior to the
68 commencement of commercial operations at the new facility;

69 (13) "Taxpayer", the purchaser of tangible personal property or a service that is
70 subject to state or local sales or use tax and from whom state or local sales or use tax is
71 owed. Taxpayer shall not mean the seller charged by law with collecting the sales tax from
72 the purchaser.

73 2. Beginning August 28, 2010, in addition to the exemptions granted under this
74 chapter, there shall also be specifically exempted from state and local sales and use taxes
75 defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections
76 144.600 to 144.761, or section 238.235:

77 (1) All electrical energy, gas, water, and other utilities including telecommunication
78 services used in a new data storage center or server farm facility;

79 (2) All machinery, equipment, and computers used in any new data storage center
80 or server farm facility; and

81 (3) All sales at retail of tangible personal property and materials for the purpose
82 of constructing, repairing, or remodeling any new data storage center or server farm
83 facility.

84 **3. Any data storage center and server farm facility project seeking a tax exemption**
85 **under subsection 2 of this section shall submit a project plan to the department of economic**
86 **development, including identifying each known constructing taxpayer and each known**
87 **operating taxpayer for the project. The department of economic development shall**
88 **determine whether the project is eligible for the exemption under subsection 2 of this**
89 **section conditional upon subsequent verification by the department that the project meets**
90 **the requirement in paragraph (d) of subdivision (8) of subsection 1 of this section of at least**
91 **five million dollars of new facility investment over a time period not to exceed thirty-six**
92 **consecutive months. The department of economic development shall convey such**
93 **conditional approval to the department of revenue and the identified project taxpayers.**
94 **After a conditionally approved new facility project has met the investment amount, the**
95 **project taxpayers shall provide proof of such investment to the department of economic**
96 **development. Upon verification of such proof, the department of economic development**
97 **shall certify the project to the department of revenue as being eligible for the exemption**
98 **dating retroactively to the first day of the thirty-six month period or the first day of the**
99 **new investment in the event the investment is met in less than thirty six months. The**
100 **department of revenue, upon receipt of adequate proof of the amount of sales taxes paid**
101 **since the first day of the thirty-six month period, or the first day of the new investment in**
102 **the event the investment is met in less than thirty-six months, shall issue a refund of sales**
103 **taxes paid as set forth in this section to each operating taxpayer and each constructing**
104 **taxpayer and issue a certificate of exemption to each new project taxpayer for ongoing**
105 **exemptions under subdivisions (1), (2), and (3) of subsection 2 of this section.**

106 **4. Beginning August 28, 2010, in addition to the exemptions granted under this**
107 **chapter, there shall also be specifically exempted from state and local sales and use taxes**
108 **defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections**
109 **144.600 to 144.761, or section 238.235:**

110 **(1) All electrical energy, gas, water, and other utilities including telecommunication**
111 **services used in an expanding data storage center or server farm facility which, on an**
112 **annual basis, exceeds the amount of electrical energy, gas, water, and other utilities**
113 **including telecommunication services used in the existing facility or the replaced facility**
114 **prior to the expansion. "Amount" shall be measured in kilowatt hours, gallons, cubic feet**
115 **or other measures applicable to a utility service as opposed to in dollars, to account for**
116 **increases in rates;**

117 **(2) All machinery, equipment, and computers used in any new data storage center**
118 **or server farm facility, the cost of which, on an annual basis, exceeds the average of the**
119 **previous three years' expenditures on machinery, equipment, and computers at the existing**

120 facility or the replaced facility prior to the expansion. Existing facilities or replaced
121 facilities in existence for less than three years shall have the average expenditures
122 calculated based upon the applicable time of existence; and

123 (3) All sales at retail of the tangible personal property and materials for the
124 purpose of constructing, repairing, or remodeling any expanding data storage center or
125 server farm facility.

126 5. Any data storage center and server farm facility project seeking a tax exemption
127 under subsection 4 of this section shall submit an expanding project plan to the department
128 of economic development, including identifying each known constructing taxpayer and
129 each known operating taxpayer for the project. The project applicants shall also provide
130 proof satisfactory to the department of economic development that the facility is an
131 expanding facility and has net new investment related to the expansion of operations in this
132 state of at least one million dollars during a time period not to exceed twelve consecutive
133 months. Upon verification of such proof, the department of economic development shall
134 certify the project to the department of revenue as being eligible for the exemption. The
135 department of revenue shall issue a certificate of exemption to each expanding project
136 taxpayer for ongoing exemptions under subdivisions (1), (2) and (3) of subsection 4 of this
137 section.

138 6. The sales tax exemptions in subsections 2 and 4 of this section shall be tied to the
139 new or expanding facility project. A certificate of exemption in the hands of a taxpayer
140 that is no longer an operating or constructing taxpayer of the new or expanding facility
141 project shall be invalid as of the date the taxpayer was no longer an operating or
142 constructing taxpayer of the new or expanding facility project. New certificates of
143 exemption shall be issued to successor constructing taxpayers and operating taxpayers at
144 such new or expanding facility projects. The right to the exemption by successor taxpayers
145 shall exist without regard to subsequent levels of investment in the new or expanding
146 facility by successor taxpayers.

147 7. The department of economic development and the department of revenue shall
148 cooperate in conducting random audits to make certain the intent of this section is
149 followed.

150 8. The department of economic development and the department of revenue shall
151 jointly prescribe such rules and regulations necessary to carry out the provisions of this
152 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
153 created under the authority delegated in this section shall become effective only if it
154 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
155 section 536.028. This section and chapter 536 are nonseverable and if any of the powers

156 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
157 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
158 grant of rulemaking authority and any rule proposed or adopted after August 28, 2010,
159 shall be invalid and void.

165.071. 1. At least once in every month the county collector in all counties of the first
2 and second classifications and the collector-treasurer in counties having township organization
3 shall pay over to the treasurer of the school board of all seven-director districts all moneys
4 received and collected by the **county collector and the** collector-treasurer to which the board
5 is entitled and take duplicate receipts from the treasurer, one of which the **county collector and**
6 **the** collector-treasurer shall file with the secretary of the school board and the other the
7 collector-treasurer shall file in his or her settlement with the county commission.

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

169.020. 1. For the purpose of providing retirement allowances and other benefits for
2 public school teachers, there is hereby created and established a retirement system which shall
3 be a body corporate, shall be under the management of a board of trustees herein described, and
4 shall be known as "The Public School Retirement System of Missouri". Such system shall, by
5 and in such name, sue and be sued, transact all of its business, invest all of its funds, and hold
6 all of its cash, securities, and other property. The system so created shall include all school
7 districts in this state, except those in cities that had populations of four hundred thousand or more
8 according to the latest United States decennial census, and such others as are or hereafter may
9 be included in a similar system or in similar systems established by law and made operative;
10 provided, that teachers in school districts of more than four hundred thousand inhabitants who
11 are or may become members of a local retirement system may become members of this system
12 with the same legal benefits as accrue to present members of such state system on the terms and
13 under the conditions provided for in section 169.021. The system hereby established shall begin
14 operations on the first day of July next following the date upon which sections 169.010 to
15 169.130 shall take effect.

16 2. The general administration and the responsibility for the proper operation of the
17 retirement system and for making effective the provisions of sections 169.010 to 169.141 are
18 hereby vested in a board of trustees of seven persons as follows: four persons to be elected as
19 trustees by the members and retired members of the public school retirement system created by
20 sections 169.010 to 169.141 and the public education employee retirement system created by
21 sections 169.600 to 169.715; and three members appointed by the governor with the advice and
22 consent of the senate. The first member appointed by the governor shall replace the
23 commissioner of education for a term beginning August 28, 1998. The other two members shall
24 be appointed by the governor at the time each member's, who was appointed by the state board
25 of education, term expires.

26 3. Trustees appointed and elected shall be chosen for terms of four years from the first
27 day of July next following their appointment or election, except that one of the elected trustees
28 shall be a member of the public education employee retirement system and shall be initially
29 elected for a term of three years from July 1, 1991. The initial term of one other elected trustee
30 shall commence on July 1, 1992.

31 4. Trustees appointed by the governor shall be residents of school districts included in
32 the retirement system, but not employees of such districts or a state employee or a state elected
33 official. At least one trustee so appointed shall be a retired member of the public school
34 retirement system or the public education employee retirement system. Three elected trustees
35 shall be members of the public school retirement system and one elected trustee shall be a
36 member of the public education employee retirement system.

37 5. The elections of the trustees shall be arranged for, managed and conducted by the
38 board of trustees of the retirement system.

39 6. If a vacancy occurs in the office of trustee, the vacancy shall be filled for the
40 unexpired term in the same manner as the office was previously filled.

41 7. Trustees of the retirement system shall serve without compensation but they shall be
42 reimbursed for expenses necessarily incurred through service on the board of trustees.

43 8. Each trustee shall be commissioned by the governor, and before entering upon the
44 duties of the trustee's office, shall take and subscribe to an oath or affirmation to support the
45 Constitution of the United States, and of the state of Missouri and to demean himself or herself
46 faithfully in the trustee's office. Such oath as subscribed to shall be filed in the office of secretary
47 of state of this state.

48 9. Each trustee shall be entitled to one vote in the board of trustees. Four votes shall be
49 necessary for a decision by the trustees at any meeting of the board of trustees. Unless otherwise
50 expressly provided herein, a meeting need not be called or held to make any decision on a matter
51 before the board. Each member must be sent by the executive director a copy of the matter to

52 be decided with full information from the files of the board of trustees. The unanimous decision
53 of four trustees may decide the issue by signing a document declaring their decision and sending
54 such written instrument to the executive director of the board, provided that no other member
55 of the board of trustees shall send a dissenting decision to the executive director of the board
56 within fifteen days after such document and information was mailed to the trustee. If any
57 member is not in agreement with four members the matter is to be passed on at a regular board
58 meeting or a special meeting called for the purpose.

59 10. The board of trustees shall elect one of their number as chairman, and shall employ
60 a full-time executive director, not one of their number, who shall be the executive officer of the
61 board. Other employees of the board shall be chosen only upon the recommendation of the
62 executive director.

63 11. The board of trustees shall employ an actuary who shall be its technical advisor on
64 matters regarding the operation of the retirement system, and shall perform such duties as are
65 essential in connection therewith, including the recommendation for adoption by the board of
66 mortality and other necessary tables, and the recommendation of the level rate of contributions
67 required for operation of the system.

68 12. As soon as practicable after the establishment of the retirement system, and annually
69 thereafter, the actuary shall make a valuation of the system's assets and liabilities on the basis of
70 such tables as have been adopted.

71 13. At least once in the three-year period following the establishment of the retirement
72 system, and in each five-year period thereafter, the board of trustees shall cause to be made an
73 actuarial investigation into the mortality, service, and compensation experience of the members
74 and beneficiaries of the system, and shall make any changes in the mortality, service, and other
75 tables then in use which the results of the investigation show to be necessary.

76 14. Subject to the limitations of sections 169.010 to 169.141 and 169.600 to 169.715,
77 the board of trustees shall formulate and adopt rules and regulations for the government of its
78 own proceedings and for the administration of the retirement system.

79 15. The board of trustees shall determine and decide all questions of doubt as to what
80 constitutes employment within the meaning of sections 169.010 to 169.141 and 169.600 to
81 169.715, the amount of benefits to be paid to members, retired members, beneficiaries and
82 survivors and the amount of contributions to be paid by employer and employee. The executive
83 director shall notify by certified mail both employer and member, retired member, beneficiary
84 or survivor interested in such determination. Any member, retired member, beneficiary or
85 survivor, district or employer adversely affected by such determination, at any time within thirty
86 days after being notified of such determination, may appeal to the circuit court of Cole County.
87 Such appeal shall be tried and determined anew in the circuit court and such court shall hear and

88 consider any and all competent testimony relative to the issues in the case, which may be offered
89 by either party thereto. The circuit court shall determine the rights of the parties under sections
90 169.010 to 169.141 and 169.600 to 169.715 using the same standard provided in section
91 536.150, RSMo, and the judgment or order of such circuit court shall be binding upon the parties
92 and the board shall carry out such judgment or order unless an appeal is taken from such decision
93 of the circuit court. Appeals may be had from the circuit court by the employer, member, retired
94 member, beneficiary, survivor or the board, in the manner provided by the civil code.

95 16. The board of trustees shall keep a record of all its proceedings, which shall be open
96 to public inspection. It shall prepare annually a comprehensive annual financial report, the
97 financial section of which shall be prepared in accordance with applicable accounting standards
98 and shall include the independent auditor's opinion letter. The report shall also include
99 information on the actuarial status and the investments of the system. The reports shall be
100 preserved by the executive director and made available for public inspection.

101 17. The board of trustees shall provide for the maintenance of an individual account with
102 each member, setting forth such data as may be necessary for a ready determination of the
103 member's earnings, contributions, and interest accumulations. It shall also collect and keep in
104 convenient form such data as shall be necessary for the preparation of the required mortality and
105 service tables and for the compilation of such other information as shall be required for the
106 valuation of the system's assets and liabilities. All individually identifiable information
107 pertaining to members, retirees, beneficiaries and survivors shall be confidential.

108 18. The board of trustees shall meet regularly at least twice each year, with the dates of
109 such meetings to be designated in the rules and regulations adopted by the board. Such other
110 meetings as are deemed necessary may be called by the chairman of the board or by any four
111 members acting jointly.

112 19. The headquarters of the retirement system shall be in Jefferson City, where suitable
113 office space, utilities and other services and equipment necessary for the operation of the system
114 shall be provided by the board of trustees and all costs shall be paid from funds of the system.
115 All suits or proceedings directly or indirectly against the board of trustees, the board's members
116 or employees or the retirement system established by sections 169.010 to 169.141 or 169.600 to
117 169.715 shall be brought in Cole County.

118 20. The board may appoint an attorney or firm of attorneys to be the legal advisor to the
119 board and to represent the board in legal proceedings, however, if the board does not make such
120 an appointment, the attorney general shall be the legal advisor of the board of trustees, and shall
121 represent the board in all legal proceedings.

122 21. The board of trustees shall arrange for adequate surety bonds covering the executive
123 director. When approved by the board, such bonds shall be deposited in the office of the
124 secretary of state of this state.

125 22. The board shall arrange for annual audits of the records and accounts of the system
126 by a firm of certified public accountants[,] . The state auditor [shall review the audit of the
127 records and accounts of] **may audit** the system at least once every three years and shall report
128 the results to the board of trustees and the governor.

129 23. The board by its rules may establish an interest charge to be paid by the employer
130 on any payments of contributions which are delinquent. The rate charged shall not exceed the
131 actuarially assumed rate of return on invested funds of the pertinent system.

169.324. 1. The annual service retirement allowance payable pursuant to section
2 169.320 in equal monthly installments for life shall be the retirant's number of years of creditable
3 service multiplied by one and three-fourths percent of the person's average final compensation,
4 subject to a maximum of sixty percent of the person's average final compensation. For any
5 member who retires as an active member on or after June 30, 1999, the annual service retirement
6 allowance payable pursuant to section 169.320 in equal monthly installments for life shall be the
7 retirant's number of years of creditable service multiplied by two percent of the person's average
8 final compensation, subject to a maximum of sixty percent of the person's average final
9 compensation. Any member whose number of years of creditable service is greater than
10 thirty-four and one-quarter on August 28, 1993, shall receive an annual service retirement
11 allowance payable pursuant to section 169.320 in equal monthly installments for life equal to the
12 retirant's number of years of creditable service as of August 28, 1993, multiplied by one and
13 three-fourths percent of the person's average final compensation but shall not receive a greater
14 annual service retirement allowance based on additional years of creditable service after August
15 28, 1993. Provided, however, that, effective January 1, 1996, any retiree who retired on, before
16 or after January 1, 1996, with at least twenty years of creditable service shall receive at least three
17 hundred dollars each month as a retirement allowance, or the actuarial equivalent thereof if the
18 retiree elected any of the options available under section 169.326. Provided, further, any retiree
19 who retired with at least ten years of creditable service shall receive at least one hundred fifty
20 dollars each month as a retirement allowance, plus fifteen dollars for each additional full year
21 of creditable service greater than ten years but less than twenty years (or the actuarial equivalent
22 thereof if the retiree elected any of the options available under section 169.326). Any beneficiary
23 of a deceased retiree who retired with at least ten years of creditable service and elected one of
24 the options available under section 169.326 shall also be entitled to the actuarial equivalent of
25 the minimum benefit provided by this subsection, determined from the option chosen.

26 2. Except as otherwise provided in sections 169.331, 169.580 and 169.585, payment of
27 a retirant's retirement allowance will be suspended for any month for which such person receives
28 remuneration from the person's employer or from any other employer in the retirement system
29 established by section 169.280 for the performance of services except any such person other than
30 a person receiving a disability retirement allowance under section 169.322 may serve as a
31 nonregular substitute, part-time or temporary employee for not more than six hundred hours in
32 any school year without becoming a member and without having the person's retirement
33 allowance discontinued, **provided that through such substitute, part-time, or temporary**
34 **employment, the person may earn no more than fifty percent of the annual salary or wages**
35 **the person was last paid by the employer before the person retired and commenced**
36 **receiving a retirement allowance, adjusted for inflation. If a person exceeds such hours**
37 **limit or such compensation limit, payment of the person's retirement allowance shall be**
38 **suspended for the month in which such limit was exceeded and each subsequent month in**
39 **the school year for which the person receives remuneration from any employer in the**
40 **retirement system.** If a retirant is reemployed by any employer in any capacity, whether
41 pursuant to this section, or section 169.331, 169.580, or 169.585, or as a regular employee, the
42 amount of such person's retirement allowance attributable to service prior to the person's first
43 retirement date shall not be changed by the reemployment. If the person again becomes an active
44 member and earns additional creditable service, upon the person's second retirement the person's
45 retirement allowance shall be the sum of:

46 (1) The retirement allowance the person was receiving at the time the person's retirement
47 allowance was suspended, pursuant to the payment option elected as of the first retirement date,
48 plus the amount of any increase in such retirement allowance the person would have received
49 pursuant to subsection 3 of this section had payments not been suspended during the person's
50 reemployment; and

51 (2) An additional retirement allowance computed using the benefit formula in effect on
52 the person's second retirement date, the person's creditable service following reemployment, and
53 the person's average **final** annual compensation as of the second retirement date. The sum
54 calculated pursuant to this subsection shall not exceed the greater of sixty percent of the person's
55 average final compensation as of the second retirement date or the amount determined pursuant
56 to subdivision (1) of this subsection. Compensation earned prior to the person's first retirement
57 date shall be considered in determining the person's average final compensation as of the second
58 retirement date if such compensation would otherwise be included in determining the person's
59 average final compensation.

60 3. The board of trustees shall determine annually whether the investment return on funds
61 of the system can provide for an increase in benefits for retirants eligible for such increase. A

62 retirant shall and will be eligible for an increase awarded pursuant to this section as of the second
63 January following the date the retirant commenced receiving retirement benefits. Any such
64 increase shall also apply to any monthly joint and survivor retirement allowance payable to such
65 retirant's beneficiaries, regardless of age. The board shall make such determination as follows:

66 (1) After determination by the actuary of the investment return for the preceding year as
67 of December thirty-first (the "valuation year"), the actuary shall recommend to the board of
68 trustees what portion of the investment return is available to provide such benefits increase, if
69 any, and shall recommend the amount of such benefits increase, if any, to be implemented as of
70 the first day of the thirteenth month following the end of the valuation year, and the first payable
71 on or about the first day of the fourteenth month following the end of the valuation year. The
72 actuary shall make such recommendations so as not to affect the financial soundness of the
73 retirement system, recognizing the following safeguards:

74 (a) The retirement system's funded ratio as of January first of the year preceding the year
75 of a proposed increase shall be at least one hundred percent after adjusting for the effect of the
76 proposed increase. The funded ratio is the ratio of assets to the pension benefit obligation;

77 (b) The actuarially required contribution rate, after adjusting for the effect of the
78 proposed increase, may not exceed the statutory contribution rate;

79 (c) The actuary shall certify to the board of trustees that the proposed increase will not
80 impair the actuarial soundness of the retirement system;

81 (d) A benefit increase, under this section, once awarded, cannot be reduced in succeeding
82 years;

83 (2) The board of trustees shall review the actuary's recommendation and report and shall,
84 in their discretion, determine if any increase is prudent and, if so, shall determine the amount of
85 increase to be awarded.

86 4. This section does not guarantee an annual increase to any retirant.

87 5. If an inactive member becomes an active member after June 30, 2001, and after a
88 break in service, unless the person earns at least four additional years of creditable service
89 without another break in service, upon retirement the person's retirement allowance shall be
90 calculated separately for each separate period of service ending in a break in service. The
91 retirement allowance shall be the sum of the separate retirement allowances computed for each
92 such period of service using the benefit formula in effect, the person's average final
93 compensation as of the last day of such period of service and the creditable service the person
94 earned during such period of service; provided, however, if the person earns at least four
95 additional years of creditable service without another break in service, all of the person's
96 creditable service prior to and including such service shall be aggregated and, upon retirement,
97 the retirement allowance shall be computed using the benefit formula in effect and the person's

98 average final compensation as of the last day of such period of four or more years and all of the
99 creditable service the person earned prior to and during such period.

100 6. Notwithstanding anything contained in this section to the contrary, the amount of the
101 annual service retirement allowance payable to any retirant pursuant to the provisions of sections
102 169.270 to 169.400, including any adjustments made pursuant to subsection 3 of this section,
103 shall at all times comply with the provisions and limitations of Section 415 of the Internal
104 Revenue Code of 1986, as amended, and the regulations thereunder, the terms of which are
105 specifically incorporated herein by reference.

106 7. All retirement systems established by the laws of the state of Missouri shall develop
107 a procurement action plan for utilization of minority and women money managers, brokers and
108 investment counselors. Such retirement systems shall report their progress annually to the joint
109 committee on public employee retirement and the governor's minority advocacy commission.

182.647. 1. The treasurer, the librarian and other employees as designated by the board,
2 before entering upon the discharge of their duties as such, shall enter into bond or bonds with a
3 corporate surety to be approved by the board of trustees in such amount as may be fixed by the
4 board, conditioned that they will render a faithful and just account of all money that comes into
5 their hands, and otherwise perform the duties of their office according to law. The consolidated
6 public library district shall pay the premium for the bond or bonds from its operating fund. A
7 copy of such bond or bonds shall be filed with the treasurer of the board and clerk for each
8 county included within the consolidated public library district. In case of a breach of the
9 conditions of the bond or bonds the board or any taxpayer of the consolidated public library
10 district may cause suit to be brought thereon. The suit shall be prosecuted in the name of the
11 state of Missouri at the relation of and for use of the proper consolidated public library district.

12 2. The librarian, for and on behalf of the board, shall keep or cause to be kept financial
13 records and accounts according to generally accepted accounting standards, and shall furnish to
14 the board or any member thereof the financial records and accounts, or summaries thereof, that
15 the board or any member thereof may request.

16 3. On or before the [thirty-first] **thirtieth** day of [August] **September** of each year, the
17 librarian shall make a report to the board, stating the condition of the library and its services as
18 of the thirtieth day of June of the preceding fiscal year. This report shall be accompanied by an
19 audit conducted by an independent auditing firm. On or before the [thirtieth] **thirty-first** day of
20 [September] **October**, the reports shall be submitted to the county commissions and county
21 executive officers and Missouri state library [commission] by the board of trustees of the
22 consolidated public library district.

**184.500. As used in this section, unless the context clearly requires otherwise, the
2 following terms mean:**

- 3 (1) "Commission", the governing body of the Kansas City zoological district;
- 4 (2) "District", a political subdivision of this state, to be known as "The Kansas City
- 5 Zoological District", which shall be created under the provisions of sections 184.500 to
- 6 184.512 and composed of eligible counties which act to create, or to become a part of, the
- 7 district in accordance with the provisions of section 184.503;
- 8 (3) "Eligible county or eligible counties", any county with a charter form of
- 9 government and with more than six hundred thousand but fewer than seven hundred
- 10 thousand inhabitants and any county of the first classification with more than eighty-two
- 11 thousand but fewer than eighty-two thousand one hundred inhabitants;
- 12 (4) "Organizations", nonprofit and tax exempt social, civic, or community
- 13 organizations and associations that are dedicated to the development, provision, operation,
- 14 supervision, promotion, or support of zoological activities;
- 15 (5) "Zoological activities", the establishment and maintenance of zoological
- 16 facilities and related buildings; acquisition and care of species for display and study in a
- 17 zoological facility; educational and cultural programs relating to zoological matters;
- 18 artistic, historical, intellectual, or social programs that relate to zoological matters; and
- 19 such other collateral activities as may be necessary to maintain and carry out other
- 20 activities provided under sections 184.500 to 184.512;
- 21 (6) "Zoological facilities", facilities operated or used for participation or
- 22 engagement in zoological activities.

184.503. 1. Whenever the governing body of any eligible county shall adopt a

2 resolution authorizing the creation of, or participation in, the district and the levy of a tax

3 to provide, individually, or on a cooperative basis with another eligible county or other

4 eligible counties, for financial support of the district, or whenever a petition, signed by not

5 less than the number of qualified electors of an eligible county equal to five percent of the

6 number of ballots cast and counted at the last preceding gubernatorial election held such

7 county, requesting the creation of, or participation in, the district and the levy of a tax for

8 the purpose of contributing to the financial support of the district, is filed with the

9 governing body of the county, the governing body of such county shall request the county

10 election officer to submit to the qualified electors of such county the question of whether

11 the governing body shall be authorized to implement the resolution at the next general or

12 primary election date or special election. Such election official shall give legal notice at

13 least sixty days prior to such general or primary election or special election in at least two

14 newspapers that such proposition or propositions shall be submitted at the next general or

15 primary election or special election held for submission of this proposition. The resolution

16 or proposition shall be printed on the ballot and in the notice of election.

17 **2. The ballot for the proposition in any county shall be in substantially the**
18 **following form:**

19 **"Shall a retail sales tax of (insert amount, not to exceed one-quarter of one**
20 **cent) be levied and collected for the benefit of the Kansas City Zoological district, which**
21 **shall be created and consist of the county(s) of (insert name of counties), for the**
22 **support of zoological activities with the district?**

23 **YES** **NO"**

24

25 **The governing body of the county may place additional language on the ballot to describe**
26 **the use or allocation of the funds.**

27 **3. In the event that a majority of the voters voting on such proposition in such**
28 **county at said election cast votes for the proposition, then the district shall be deemed**
29 **established and the tax rate for such subdistrict shall be deemed in full force and effect as**
30 **of the first day of the year following the year of said election and the governing body of**
31 **such county may proceed with the performance of all things necessary and incidental to**
32 **participation in the district. The results of the aforesaid election shall be certified by the**
33 **election officials of such county to the governing body of such county not less than thirty**
34 **days after the day of election. In the event the proposition shall fail to receive a majority**
35 **of the votes "FOR", then such proposition shall not be resubmitted at any election held**
36 **within one year of the date of the election the proposition was rejected. Any such**
37 **resubmissions of such proposition shall substantially comply with the provisions of sections**
38 **184.500 to 184.515.**

39 **4. All sales taxes collected by the director of revenue from the tax authorized by this**
40 **section on behalf of the district, less one percent for cost of collection, which shall be**
41 **deposited in the state's general revenue fund after payment of premiums for surety bonds,**
42 **as provided in section 32.087, shall be deposited with the state treasurer in a special trust**
43 **fund, which is hereby created, to be known as the "Kansas City Zoological District Sales**
44 **Tax Trust Fund". The moneys in the Kansas City zoological district sales tax trust fund**
45 **shall not be deemed to be state funds and shall not be commingled with any funds of the**
46 **state. The director of revenue shall keep accurate records of the amount of money**
47 **collected and deposited in the trust fund and the records shall be open to the inspection of**
48 **officers of the district, the counties composing the district, and the public. Not later than**
49 **the tenth day of each month the director of revenue shall distribute all moneys deposited**
50 **in the Kansas City zoological district sales tax trust fund during the preceding month to**
51 **the district.**

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

66 **6. Any of the eligible counties composing the Kansas City zoological district may**
67 **withdraw from the district by adoption of a resolution and approval of the resolution by**
68 **a majority of the qualified electors of the county, in the same manner provided in this**
69 **section for creating or becoming a part of the district. The governing body of a**
70 **withdrawing county shall provide for the sending of formal written notice of withdrawal**
71 **from the district to the governing body of the other county or each of the other counties**
72 **comprising the district. Actual withdrawal shall not take effect until ninety days after**
73 **notice has been sent. A withdrawing county shall not be relieved from any obligation that**
74 **such county may have assumed or incurred by reason of being a part of the district,**
75 **including, but not limited to, the retirement of any outstanding bonded indebtedness of the**
76 **district.**

184.506. 1. The district shall be governed by the commission, which shall be a body
2 **corporate and politic and subdivision of the state and shall be composed of resident**
3 **electors, as follows:**

4 **(1) One member of the governing body of each eligible county that is a part of the**
5 **district, who shall be appointed by a majority vote of such county's governing body;**

6 **(2) One member of the Kansas City, Missouri Board of Parks and Recreation, who**
7 **shall be appointed by a majority vote of such board;**

8 **(3) Five members of the executive committee of Friends of the Zoo, Inc., one of**
9 **which shall be the executive director with the remaining three members appointed by a**
10 **majority vote of the executive committee of Friends of the Zoo, Inc.**

11 **2. The term of each commissioner, initially appointed by a county governing body,**
12 **shall expire concurrently with such commissioner's tenure as a county officer or three**
13 **years after the date of appointment as a commissioner, whichever occurs first. The term**
14 **of each succeeding commissioner shall expire concurrently with such successor**
15 **commissioner's tenure as a county officer or four years after the date of appointment as**
16 **a commissioner, whichever occurs first. The term of the commissioner initially appointed**
17 **by the Kansas City, Missouri Board of Parks and Recreation shall expire concurrently with**
18 **such commissioner's tenure as a member of the Kansas City, Missouri Board of Parks and**
19 **Recreation, or one year after the date of appointment as a commissioner, whichever occurs**
20 **first. The term of each commissioner succeeding a commissioner appointed by the Kansas**
21 **City, Missouri Board of Parks and Recreation shall expire concurrently with such**
22 **successor commissioner's tenure as a member of the Kansas City, Missouri Board of Parks**
23 **and Recreation or four years after the date of appointment as a commissioner, whichever**
24 **occurs first. The term of each commissioner initially appointed by the executive committee**
25 **of Friend of the Zoo, Inc. shall expire concurrently with such successor commissioner's**
26 **tenure as a member of the executive committee of Friends of the Zoo, Inc. or four years**
27 **after the date of appointment as a commissioner, whichever occurs first. The term of each**
28 **commissioner succeeding a commissioner appointed by the executive committee of Friends**
29 **of the Zoo, Inc. shall expire concurrently with such successor commissioner's tenure as a**
30 **member of the executive committee of Friends of the Zoo, Inc. or four years after the date**
31 **of appointment as a commissioner, whichever occurs first. The term of the executive**
32 **director of Friends of the Zoo, Inc. shall not expire but will transfer automatically to the**
33 **current executive director of Friends of the Zoo, Inc. or any interim executive director.**
34 **Any vacancy occurring in a commissioner position for reasons other than expiration of**
35 **terms of office shall be filled for the unexpired term by appointment in the same manner**
36 **that the original appointment was made. Any commissioner may be removed for cause by**
37 **the appointing authority of the commissioner.**

38 **3. The commission shall select annually, from its membership, a chairperson, a vice**
39 **chairperson, and a treasurer. The treasurer shall be bonded in such amounts as the**
40 **commission may require.**

41 **4. The commission may appoint such officers, agents, and employees as it may**
42 **require for the performance of its duties, and shall determine the qualifications and duties**
43 **and fix the compensation of such officers, agents, and employees.**

44 **5. The commission shall fix the time and place at which its meetings shall be held.**
45 **Meetings shall be held within the district and shall be open to the public. Public notice**
46 **shall be given of all meetings.**

47 **6. A majority of the commissioners shall constitute, in the aggregate, a quorum for**
48 **the transaction of business. No action of the commission shall be binding unless taken at**
49 **a meeting at which at least a quorum is present, and unless a majority of the commissioners**
50 **present at such meeting, shall vote in favor thereof. In the event a quorum is present and**
51 **there is a tie vote on a pending motion, the executive director of the Friends of the Zoo, Inc.**
52 **shall have the power to break the tie by exercising an additional vote. No action of the**
53 **commission taken at a meeting thereof shall be binding unless the subject of such action**
54 **is included in a written agenda for such meeting, the agenda and notice of meeting having**
55 **been mailed to each commissioner by postage-paid first class mail at least fourteen**
56 **calendar days prior to the meeting.**

57 **7. The commissioners shall be subject to the provisions of the laws of this state,**
58 **which relate to conflicts of interest, in any zoological activity supported by the district or**
59 **commission or in any other business transaction of the district or commission. A**
60 **commissioner shall disclose any conflict of interest in writing to the other commissioners**
61 **and shall abstain from voting on any matter relating to such facility, organization, or**
62 **activity or such business transaction, except that the executive director of Friends of the**
63 **Zoo, Inc. shall not be required to abstain from voting on matters relating to the Kansas**
64 **City Zoo.**

65 **8. Commissioners shall enjoy official immunity under the common law for any**
66 **action at law or equity, or other legal proceeding against any commissioner relating to any**
67 **act or omission of the commissioner arising out of his or her performance of duties as a**
68 **commissioner. If any action at law or equity, or other legal proceeding, shall be brought**
69 **against any commissioner for any act or omission arising out of the performance of duties**
70 **as a commissioner, the commissioner shall be indemnified in whole and held harmless by**
71 **the commission for any judgment or decree entered against the commissioner and, further,**
72 **shall be defended at the cost of expense of the commission in any such proceeding.**

184.509. 1. The commission shall adopt a seal and suitable bylaws governing its
2 **management and procedure. The commission shall have the power to contract and to be**
3 **contracted with, and to sue and to be sued. The commission may own and acquire, by gift,**
4 **purchase, lease, or devise, zoological facilities within the territory of the district. The**
5 **commission may plan, construct, operate, and maintain and contract for the operation and**
6 **maintenance of zoological facilities within the territory of the district. The commission**
7 **may sell, lease, donate, transfer, or otherwise dispose of zoological facilities within the**
8 **territory of the district. The commission may receive for any of its purposes and functions**
9 **any contributions or moneys appropriated by counties or cities and may solicit and receive**
10 **any and all donations, and grants of money, equipment, supplies, materials, and services**

11 from any state or the United States or any agency thereof, or from any institution,
12 foundation, organization, person, firm, or corporation, and may utilize and dispose of the
13 same.

14 **2. At any time following five years from the date of creation of the Kansas City**
15 **Zoological District, the commission may borrow moneys for the planning, construction,**
16 **equipping, operation, maintenance, repair, extension, expansion, or improvement of any**
17 **zoological facility by:**

18 **(1) Issuing notes, bonds or other instruments in writing of the commission in**
19 **evidence of the sum or sums to be borrowed. No notes, bonds or other instruments in**
20 **writing shall be issued under this subsection until the issuance of such notes, bonds or**
21 **instruments has been submitted to and approved by a majority of the qualified electors of**
22 **the district voting at an election called and held thereon. Such election shall be called and**
23 **held in the manner provided by law;**

24 **(2) Issuing refunding notes, bonds or other instruments in writing for the purpose**
25 **of refunding, extending or unifying the whole or any part of its outstanding indebtedness**
26 **from time to time, whether evidenced by notes, bonds or other instruments in writing.**
27 **Such refunding notes, bonds or other instruments in writing shall not exceed in amount the**
28 **principal of the outstanding indebtedness to be refunded and the accrued interest thereon**
29 **to the date of such refunding;**

30 **(3) Providing that all notes, bonds and other instruments in writing issued**
31 **hereunder shall or may be payable, both as to principal and interest, from sales tax**
32 **revenues authorized under this compact and disbursed to the district by counties**
33 **comprising the district, admissions and other revenues collected from the use of any**
34 **zoological facility or facilities constructed hereunder, or from any other resources of the**
35 **commission, and further may be secured by a mortgage or deed of trust upon any property**
36 **interest of the commission; and**

37 **(4) Prescribing the details of all notes, bonds or other instruments in writing, and**
38 **of the issuance and sale thereof. The commission shall have the power to enter into**
39 **covenants with the holders of such notes, bonds or other instruments in writing, not**
40 **inconsistent with the powers granted herein, without further legislative authority.**

41 **3. Upon receipt of recommendations from the Friends of the Zoo, Inc., the**
42 **commission may provide donations, contributions, and grants or other support, financial**
43 **or otherwise for, or in aid of, zoological activities in counties that are part of the district.**
44 **In determining whether to provide any such support the commission shall consider the**
45 **following factors:**

46 **(1) The commission's primary purpose is to support the maintenance and operation**
47 **of the Kansas City Zoo through donations, contributions, grants, and other financial**
48 **support;**

49 **(2) The economic impact upon the district;**

50 **(3) The benefit to citizens of the district and to the general public;**

51 **(4) The contribution to the quality of life and popular image of the district;**

52 **(5) The breadth of popular appeal within and outside the district; and**

53 **(6) Any other factor deemed appropriate by the commission.**

54 **4. The commission may provide for actual and necessary expenses of commissioners**
55 **and members of Friends of the Zoo, Inc. incurred in the performance of their official**
56 **duties.**

57 **5. The commission shall cause to be prepared annually a report on the operations**
58 **and transactions conducted by the commission during the preceding year. The report shall**
59 **be submitted to the governing bodies of the counties comprising the district, to the**
60 **governing body of each city that appoints a commissioner, to the Kansas City, Missouri**
61 **Board of Parks and Recreation, and to the executive board of Friends of the Zoo, Inc. The**
62 **commission shall publish the annual report in the official county newspaper of each of the**
63 **counties comprising the district.**

64 **6. The commission has the power to perform all other necessary and incidental**
65 **functions and duties and to exercise all other necessary and appropriate powers not**
66 **inconsistent with the constitution or laws of this state to effectuate the same.**

67 **7. Nothing in this section shall be construed as granting the commission authority**
68 **or power to manage the Kansas City Zoo or to retain title to, or control over, the lands**
69 **occupied by the Kansas City Zoo.**

184.512. 1. The moneys necessary to finance administrative operations of the
2 **Kansas City zoological district for the first six months after its creation shall be**
3 **appropriated to the commission by the counties comprising the district. Thereafter, the**
4 **moneys necessary to finance the operation of the Kansas City zoological district shall be**
5 **taken from the Kansas City zoological district sales tax fund, established under the**
6 **provisions of section 184.503.**

7 **2. The commission shall not incur any indebtedness or obligation of any kind, nor**
8 **shall the commission pledge the credit of either or any of the counties comprising the**
9 **district, except as authorized in section 184.509. The budget of the district shall be**
10 **prepared, adopted, and published as provided by law for other political subdivisions of this**
11 **state.**

12 **3. This commission shall keep accurate accounts of all receipts and disbursements.**
13 **The receipts and disbursements of the commission shall be audited yearly by a certified or**
14 **licensed public accountant and the report of the audit shall be included in and become a**
15 **part of the annual report of the commission.**

16 **4. The accounts of the commission shall be open at any reasonable time for**
17 **inspection by duly authorized representatives of the counties comprising the district, the**
18 **cities that appoint a commissioner, the executive committee of Friends of the Zoo, Inc., and**
19 **other persons authorized by the commission.**

193.265. 1. For the issuance of a certification or copy of a death record, the applicant
2 shall pay a fee of thirteen dollars for the first certification or copy and a fee of ten dollars for each
3 additional copy ordered at that time. For the issuance of a certification or copy of a birth,
4 marriage, divorce, or fetal death record, the applicant shall pay a fee of fifteen dollars. All fees
5 shall be deposited to the state department of revenue. Beginning August 28, 2004, for each vital
6 records fee collected, the director of revenue shall credit four dollars to the general revenue fund,
7 five dollars to the children's trust fund, one dollar shall be credited to the endowed care cemetery
8 audit fund, and three dollars for the first copy of death records and five dollars for birth,
9 marriage, divorce, and fetal death records shall be credited to the Missouri public services health
10 fund established in section 192.900, RSMo. Money in the endowed care cemetery audit fund
11 shall be available by appropriation to the division of professional registration to pay its expenses
12 in administering sections 214.270 to 214.410, RSMo. All interest earned on money deposited
13 in the endowed care cemetery audit fund shall be credited to the endowed care cemetery fund.
14 Notwithstanding the provisions of section 33.080, RSMo, to the contrary, money placed in the
15 endowed care cemetery audit fund shall not be transferred and placed to the credit of general
16 revenue until the amount in the fund at the end of the biennium exceeds three times the amount
17 of the appropriation from the endowed care cemetery audit fund for the preceding fiscal year.
18 The money deposited in the public health services fund under this section shall be deposited in
19 a separate account in the fund, and moneys in such account, upon appropriation, shall be used
20 to automate and improve the state vital records system, and develop and maintain an electronic
21 birth and death registration system which shall be implemented no later than December 31, 2009.
22 For any search of the files and records, when no record is found, the state shall be entitled to a
23 fee equal to the amount for a certification of a vital record for a five-year search to be paid by the
24 applicant. For the processing of each legitimation, adoption, court order or recording after the
25 registrant's twelfth birthday, the state shall be entitled to a fee equal to the amount for a
26 certification of a vital record. Except whenever a certified copy or copies of a vital record is
27 required to perfect any claim of any person on relief, or any dependent of any person who was
28 on relief for any claim upon the government of the state or United States, the state registrar shall,

29 upon request, furnish a certified copy or so many certified copies as are necessary, without any
30 fee or compensation therefor.

31 2. For the issuance of a certification of a death record by the local registrar, the applicant
32 shall pay a fee of thirteen dollars for the first certification or copy and a fee of ten dollars for each
33 additional copy ordered at that time. For the issuance of a certification or copy of a birth,
34 marriage, divorce, or fetal death record, the applicant shall pay a fee of fifteen dollars; **except**
35 **that, in any county with a charter form of government and with more than six hundred**
36 **thousand but fewer than seven hundred thousand inhabitants, a donation of one dollar**
37 **may be collected by the local registrar over and above any fees required by law when a**
38 **certification or copy of any marriage license or birth certificate is provided, with such**
39 **donations collected to be forwarded monthly by the local registrar to the county treasurer**
40 **of such county and the donations so forwarded to be deposited by the county treasurer into**
41 **the housing resource commission fund to assist homeless families and provide financial**
42 **assistance to organizations addressing homelessness in such county. The local registrar**
43 **shall include a check-off box on the application form for such copies. All fees, other than**
44 **the donations collected in any county with a charter form of government and with more**
45 **than six hundred thousand but fewer than seven hundred thousand inhabitants for**
46 **marriage licenses and birth certificates, shall be deposited to the official city or county health**
47 agency. A certified copy of a death record by the local registrar can only be issued within
48 twenty-four hours of receipt of the record by the local registrar. Computer-generated
49 certifications of death records may be issued by the local registrar after twenty-four hours of
50 receipt of the records. The fees paid to the official county health agency shall be retained by the
51 local agency for local public health purposes.

204.300. 1. In all counties except counties of the first classification which have a charter
2 form of government and which contain all or any portion of a city with a population of three
3 hundred fifty thousand or more inhabitants, the governing body of the county, by resolution,
4 order, or ordinance, shall appoint five trustees, the majority of whom shall reside within the
5 boundaries of the district. In the event the district extends into any county bordering the county
6 in which the greater portion of the district lies, the presiding commissioner or other chief
7 executive officer of the adjoining county shall be an additional member of the appointed board
8 of trustees. The trustees may be paid reasonable compensation by the district for their services;
9 except that, any compensation schedule shall be approved by resolution of the board of trustees.
10 The board of trustees shall be responsible for the control and operation of the sewer district. The
11 term of each board member shall be five years; except that, members of the governing body of
12 the county sitting upon the board shall not serve beyond the expiration of their term as members
13 of such governing body of the county. The first board of trustees shall be appointed for terms

14 ranging from one to five years so as to establish one vacancy per year thereafter. The trustees
15 may be paid reasonable compensation by the district for their services; except that, any
16 compensation schedule shall be approved by resolution, order, or ordinance of the governing
17 body of the county. Any and all expenses incurred in the performance of their duties shall be
18 reimbursed by the district. The board of trustees shall have the power to employ and fix the
19 compensation of such staff as may be necessary to discharge the business and purposes of the
20 district, including clerks, attorneys, administrative assistants, and any other necessary personnel.
21 The board of trustees shall select a treasurer, who may be either a member of the board of
22 trustees or another qualified individual. The treasurer selected by the board shall give such bond
23 as may be required by the board of trustees. The board of trustees shall appoint the sewer
24 engineer for the county in which the greater part of the district lies as chief engineer for the
25 district, and the sewer engineer shall have the same powers, responsibilities and duties in regard
26 to planning, construction and maintenance of the sewers, and treatment facilities of the district
27 as he now has by virtue of law in regard to the sewer facilities within the county for which he is
28 elected. If there is no sewer engineer in the county in which the greater part of the district lies,
29 the board of trustees may employ a registered professional engineer as chief engineer for the
30 district under such terms and conditions as may be necessary to discharge the business and
31 purposes of the district. The provisions of this subsection shall not apply to any county of the
32 first classification which has a charter form of government and which contains all or any portion
33 of a city with a population of three hundred fifty thousand or more inhabitants.

34 2. In any county of the first classification which has a charter form of government and
35 which contains all or any portion of a city with a population of three hundred fifty thousand or
36 more inhabitants, and in any county of the first classification without a charter form of
37 government and which has a population of more than sixty-three thousand seven hundred but
38 less than seventy-five thousand, there shall be [~~an eight-member~~] **a ten-member** board of
39 trustees to consist of the county executive, the mayors of the [~~four~~] **five** cities constituting the
40 largest users by flow during the previous fiscal year, the mayors of [~~two~~] **three** cities which are
41 not among the [~~four~~] **five** largest users and who are members of the advisory board of the district
42 established pursuant to section 204.310, and one member of the county legislature to be
43 appointed by the county executive, with the concurrence of the county legislature. If the county
44 executive does not appoint such members of the county legislature to the board of trustees within
45 sixty days, the county legislature shall make the appointments. The advisory board members
46 shall be appointed annually by the advisory board. In the event the district extends into any
47 county bordering the county in which the greater portion of the district lies, the number of
48 members on the board of trustees shall be increased to a total of [~~nine~~] **eleven** and the presiding
49 commissioner or county executive of the adjoining county shall be an additional member of the

50 board of trustees. The trustees shall receive no compensation for their services, but may be
51 compensated for their reasonable expenses normally incurred in the performance of their duties.
52 The board of trustees may employ and fix the compensation of such staff as may be necessary
53 to discharge the business and purposes of the district, including clerks, attorneys, administrative
54 assistants, and any other necessary personnel. The board of trustees may employ and fix the
55 duties and compensation of an administrator for the district. The administrator shall be the chief
56 executive officer of the district subject to the supervision and direction of the board of trustees
57 and shall exercise the powers, responsibilities and duties heretofore exercised by the chief
58 engineer prior to September 28, 1983. The administrator of the district may, with the approval
59 of the board of trustees, retain consulting engineers for the district under such terms and
60 conditions as may be necessary to discharge the business and purposes of the district. The
61 provisions of this subsection shall only apply to counties of the first classification which have
62 a charter form of government and which contain all or any portion of a city with a population of
63 three hundred fifty thousand or more inhabitants.

221.105. 1. The governing body of any county and of any city not within a county shall
2 fix the amount to be expended for the cost of incarceration of prisoners confined in jails or
3 medium security institutions. The per diem cost of incarceration of these prisoners chargeable
4 by the law to the state shall be determined, subject to the review and approval of the department
5 of corrections.

6 2. [When the final determination of any criminal prosecution shall be such as to render
7 the state liable for costs under existing laws] **If the state would otherwise be liable for costs**
8 **under existing laws, upon the final determination of any criminal prosecution, regardless**
9 **of whether the imposition or execution of a sentence is suspended or imposed,** it shall be the
10 duty of the sheriff to certify to the clerk of the circuit court or court of common pleas in which
11 the case was determined the total number of days any prisoner who was a party in such case
12 remained in the county jail. It shall be the duty of the county commission to supply the cost per
13 diem for county prisons to the clerk of the circuit court on the first day of each year, and
14 thereafter whenever the amount may be changed. It shall then be the duty of the clerk of the
15 court in which the case was determined to include in the bill of cost against the state all fees
16 which are properly chargeable to the state. In any city not within a county it shall be the duty of
17 the superintendent of any facility boarding prisoners to certify to the chief executive officer of
18 such city not within a county the total number of days any prisoner who was a party in such case
19 remained in such facility. It shall be the duty of the superintendents of such facilities to supply
20 the cost per diem to the chief executive officer on the first day of each year, and thereafter
21 whenever the amount may be changed. It shall be the duty of the chief executive officer to bill
22 the state all fees for boarding such prisoners which are properly chargeable to the state. The

23 chief executive may by notification to the department of corrections delegate such responsibility
24 to another duly sworn official of such city not within a county. The clerk of the court of any city
25 not within a county shall not include such fees in the bill of costs chargeable to the state. The
26 department of corrections shall revise its criminal cost manual in accordance with this provision.

27 3. The actual costs chargeable to the state, including those incurred for a prisoner who
28 is incarcerated in the county jail because the prisoner's parole or probation has been revoked or
29 because the prisoner has, or allegedly has, violated any condition of the prisoner's parole or
30 probation, and such parole or probation is a consequence of a violation of a state statute, or the
31 prisoner is a fugitive from the Missouri department of corrections or otherwise held at the request
32 of the Missouri department of corrections regardless of whether or not a warrant has been issued
33 shall be the actual cost of incarceration not to exceed:

34 (1) Until July 1, 1996, seventeen dollars per day per prisoner;

35 (2) On and after July 1, 1996, twenty dollars per day per prisoner;

36 (3) On and after July 1, 1997, up to thirty-seven dollars and fifty cents per day per
37 prisoner, subject to appropriations, but not less than the amount appropriated in the previous
38 fiscal year.

39 **4. Any amount chargeable to the state under this section shall be subject to state**
40 **appropriations designated for such purpose.**

226.720. 1. No junkyard shall be established, maintained or operated within two
2 hundred feet of any other state or county road in this state unless such junkyard is **fully** screened
3 from the **state or county** road by a **permanent** tight board or other screen fence not less than ten
4 feet high, or of sufficient height to **fully** screen the wrecked or disabled automobiles or junk kept
5 therein from the view of persons using the **state or county** road on foot or in vehicles in the
6 ordinary manner, except that nothing in this section shall apply to any junkyard located in any
7 incorporated town, village or city. The provisions of sections 226.650 through 226.710 shall not
8 apply to this section except the definitions appearing in section 226.660.

9 2. Any person, firm or corporation who establishes, conducts, owns, maintains or
10 operates a junkyard without complying with the provisions of this section shall, [on] **upon their**
11 **first** conviction, be guilty of a **class C** misdemeanor **and shall be ordered to either remove the**
12 **junk from the property or build a fence as described in this section. Any person, firm, or**
13 **corporation who establishes, conducts, owns, maintains, or operates a junkyard without**
14 **complying with the provisions of this section shall, upon their second or subsequent**
15 **violation, be guilty of a class A misdemeanor and shall be ordered to either remove the**
16 **junk from the property or build a fence as described in this section.**

246.310. The provisions of section 262.802 shall not apply to any drainage district
2 or levee district established under the laws of this state.

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

2 (1) "Design-build", a project for which the design and construction services are
3 furnished under one contract;

4 (2) "Design-build contract", a contract between a sewer district and a design-build
5 contractor to furnish the architecture, engineering, and related design services, and the
6 labor, materials, and other construction services required for a specific construction
7 project;

8 (3) "Design-build contractor", any individual, partnership, joint venture,
9 corporation, or other legal entity that furnishes architecture or engineering services and
10 construction services either directly or through subcontracts;

11 (4) "Design-build project", the design, construction, alteration, addition,
12 remodeling, or improvement of any sewer district buildings or facilities under contract
13 with a sewer district;

14 (5) "Design criteria package", performance-oriented specifications for the
15 design-build project sufficient to permit a design-build contractor to prepare a response
16 to the sewer district's request for proposals for a design-build project, which may include
17 preliminary designs for the project or portions thereof;

18 (6) "Sewer district", any metropolitan sewer district established under section
19 30(a), article VI, Constitution of Missouri.

20 2. (1) Notwithstanding any other provision of law to the contrary, any sewer
21 district is authorized to enter into design-build contracts for design-build projects that
22 exceed an expenditure of one million dollars.

23 (2) In using a design-build contract, the sewer district shall establish a written
24 procedure by rule for prequalifying design-build contractors before such design-build
25 contractors will be allowed to make a proposal on the project.

26 (3) The sewer district shall adopt procedures for:

27 (a) The prequalification review team;

28 (b) Specifications for the design criteria package;

29 (c) The method of advertising, receiving, and evaluating proposals from
30 design-build contractors;

31 (d) The criteria for awarding the design-build contract based on the design criteria
32 package and a separate proposal stating the cost of construction; and

33 (e) Other methods, procedures, and criteria necessary to administer this section.

34 (4) The sewer district is authorized to issue a request for proposals to a maximum
35 of five design-build contractors who are prequalified in accordance with this section.

36 **(5) The sewer district may require approval of any person performing subcontract**
37 **work on the design-build project including, but not limited to, those furnishing design**
38 **services, labor, materials or equipment.**

39 **3. (1) Before the prequalification process specified in this section, the sewer district**
40 **shall publicly advertise, once a week for two consecutive weeks, in a newspaper of general**
41 **circulation, qualified under chapter 493, located within the cities located in the sewer**
42 **district, or if there be no such newspaper, in a qualified newspaper of general circulation**
43 **in the county, or if there be no such newspaper, in a qualified newspaper of general**
44 **circulation in an adjoining county, and may advertise in business, trade, or minority**
45 **newspapers, for qualification submissions on said design-build project.**

46 **(2) If the sewer district fails to receive at least two responsive submissions from**
47 **prequalified design-build contractors, submissions shall not be opened and the sewer shall**
48 **readvertise the project.**

49 **(3) The sewer district shall have the right to reject any and all submissions and**
50 **proposals.**

51 **(4) The proposals from prequalified design-build contractors shall be submitted**
52 **sealed and in writing, to be opened publicly at the time and place of the sewer district's**
53 **choosing. Technical proposals and qualifications submissions shall be submitted**
54 **separately from any cost proposals. No cost proposal shall be opened until the technical**
55 **proposals and qualifications submissions are first opened, evaluated, and ranked in**
56 **accordance with the criteria identified by the sewer district in the request for proposals.**

57 **(5) The design-build contract shall be awarded to the design-build contractor**
58 **whose proposal represents the best overall value to the sewer district in terms of quality,**
59 **technical skill, schedule, and cost.**

60 **(6) No proposal shall be entertained by the sewer district that is not made in**
61 **accordance with the request for proposals furnished by the sewer district.**

62 **(7) The sewer district shall pay a reasonable stipend to prequalified responsive**
63 **design-build contractors who submit a proposal, but are not awarded the design-build**
64 **contract.**

65 **4. (1) The payment bond requirements of section 107.170 shall apply to the**
66 **design-build project. All persons furnishing design services shall be deemed to be covered**
67 **by the payment bond the same as any person furnishing labor or materials; however, the**
68 **performance bond for the design-build contractor does not need to cover the design**
69 **services as long as the design-build contractor or its subcontractors providing design**
70 **services carry professional liability insurance in an amount established by the sewer**
71 **district in the request for proposals.**

72 **(2) Any person or firm providing architectural, engineering, or land surveying**
73 **services for the design-build contractor on the design-build project shall be duly licensed**
74 **or authorized in this state to provide such services as required by chapter 327.**

75 **5. (1) A sewer district planning a design-build project shall retain an architect or**
76 **engineer, as appropriate to the project type, under sections 8.285 to 8.291, to assist with**
77 **programming, site selection, master plan, the design criteria package, preparation of the**
78 **request for proposals, prequalifying design-build contractors, evaluation of proposals, and**
79 **preparation of forms necessary to award the design-build contract. The sewer district shall**
80 **also retain that same architect or engineer or another to perform contract administration**
81 **functions on behalf of the sewer district during the construction phase and after project**
82 **completion. If the sewer district has an architect or engineer capable of fulfilling the**
83 **functions described in this section, the sewer district is exempt from being required to**
84 **retain another such professional.**

85 **(2) Any architect or engineer who is retained by a sewer district under this section**
86 **shall be ineligible to act as the design-build contractor, or to participate as part of the**
87 **design-build contractor's team as a subcontractor, joint venturer, partner, or otherwise for**
88 **the same design-build project for which the architect or engineer was hired by the sewer**
89 **district.**

90 **6. Under section 327.465, any design-build contractor that enters into a**
91 **design-build contract for a sewer district is exempt from the requirement that such person**
92 **or entity hold a certificate of registration or such corporation hold a certificate of authority**
93 **if the architectural, engineering, or land surveying services to be performed under the**
94 **contract are performed through subcontracts with properly licensed and authorized**
95 **persons or entities, and not performed by the design-build contractor or its own employees.**

249.669. Any sewer district established under sections 249.430 to 249.668 in any
2 **county with a charter form of government may subdivide the district into subdistricts,**
3 **issue bonds, collect annual rental charges, and construct and finance additional lateral**
4 **sewers as provided in sections 249.360 to 249.420.**

 250.140. 1. Sewerage services, water services, or water and sewerage services combined
2 shall be deemed to be furnished to [both] the occupant [and owner] of the premises receiving
3 such service and[, except as otherwise provided in subsection 2 of this section,] the city, town,
4 village, or sewer district or water supply district organized and incorporated under chapter 247,
5 RSMo, rendering such services shall have power to sue the occupant [or owner, or both,] of such
6 real estate in a civil action to recover any sums due for such services less any deposit that is held
7 by the city, town, village, or sewer district or water supply district organized and incorporated

8 under chapter 247, RSMo, for such services, plus a reasonable attorney's fee to be fixed by the
9 court.

10 2. [When the occupant is delinquent in payment for thirty days, the city, town, village,
11 sewer district, or water supply district shall make a good faith effort to notify the owner of the
12 premises receiving such service of the delinquency and the amount thereof. Notwithstanding any
13 other provision of this section to the contrary, when an occupant is delinquent more than ninety
14 days, the owner shall not be liable for sums due for more than ninety days of service; provided,
15 however, that in any city not within a county and any home rule city with more than four hundred
16 thousand inhabitants and located in more than one county, until January 1, 2007, when an
17 occupant is delinquent more than one hundred twenty days the owner shall not be liable for sums
18 due for more than one hundred twenty days of service, and after January 1, 2007, when an
19 occupant is delinquent more than ninety days the owner shall not be liable for sums due for more
20 than ninety days. Any notice of termination of service shall be sent to both the occupant and
21 owner of the premises receiving such service.

22 3. The provisions of this section shall apply only to residences that have their own
23 private water and sewer lines. In instances where several residences share a common water or
24 sewer line, the owner of the real property upon which the residences sit shall be liable for water
25 and sewer expenses.

26 4.] Notwithstanding any other provision of law to the contrary, any water provider who
27 terminates service due to delinquency of payment by a consumer shall not be liable for any civil
28 or criminal damages.

29 [5.] **3.** The provisions of this section shall not apply to unapplied-for [utility] **water or**
30 **sewer** services. As used in this subsection, "unapplied-for [utility] **water or sewer** services"
31 means services requiring application by the property owner and acceptance of such application
32 by the [utility] **water or sewer provider** prior to the establishment of an account. The property
33 owner is billed directly for the services provided, and as a result, any delinquent payment of a
34 bill becomes the responsibility of the property owner rather than the occupant.

260.205. 1. It shall be unlawful for any person to operate a solid waste processing
2 facility or solid waste disposal area of a solid waste management system without first obtaining
3 an operating permit from the department. It shall be unlawful for any person to construct a solid
4 waste processing facility or solid waste disposal area without first obtaining a construction
5 permit from the department pursuant to this section. A current authorization to operate issued
6 by the department pursuant to sections 260.200 to 260.345 shall be considered to be a permit to
7 operate for purposes of this section for all solid waste disposal areas and processing facilities
8 existing on August 28, 1995. A permit shall not be issued for a sanitary landfill to be located in
9 a flood area, as determined by the department, where flood waters are likely to significantly

10 erode final cover. A permit shall not be required to operate a waste stabilization lagoon, settling
11 pond or other water treatment facility which has a valid permit from the Missouri clean water
12 commission even though the facility may receive solid or semisolid waste materials.

13 2. No person or operator may apply for or obtain a permit to construct a solid waste
14 disposal area unless the person has requested the department to conduct a preliminary site
15 investigation and obtained preliminary approval from the department. The department shall,
16 within sixty days of such request, conduct a preliminary investigation and approve or disapprove
17 the site.

18 3. All proposed solid waste disposal areas for which a preliminary site investigation
19 request pursuant to subsection 2 of this section is received by the department on or after August
20 28, 1999, shall be subject to a public involvement activity as part of the permit application
21 process. The activity shall consist of the following:

22 (1) The applicant shall notify the public of the preliminary site investigation approval
23 within thirty days after the receipt of such approval. Such public notification shall be by certified
24 mail to the governing body of the county or city in which the proposed disposal area is to be
25 located and by certified mail to the solid waste management district in which the proposed
26 disposal area is to be located;

27 (2) Within ninety days after the preliminary site investigation approval, the department
28 shall conduct a public awareness session in the county in which the proposed disposal area is to
29 be located. The department shall provide public notice of such session by both printed and
30 broadcast media at least thirty days prior to such session. Printed notification shall include
31 publication in at least one newspaper having general circulation within the county in which the
32 proposed disposal area is to be located. Broadcast notification shall include public service
33 announcements on radio stations that have broadcast coverage within the county in which the
34 proposed disposal area is to be located. The intent of such public awareness session shall be to
35 provide general information to interested citizens on the design and operation of solid waste
36 disposal areas;

37 (3) At least sixty days prior to the submission to the department of a report on the results
38 of a detailed site investigation pursuant to subsection 4 of this section, the applicant shall conduct
39 a community involvement session in the county in which the proposed disposal area is to be
40 located. Department staff shall attend any such session. The applicant shall provide public
41 notice of such session by both printed and broadcast media at least thirty days prior to such
42 session. Printed notification shall include publication in at least one newspaper having general
43 circulation within the county in which the proposed disposal area is to be located. Broadcast
44 notification shall include public service announcements on radio stations that have broadcast
45 coverage within the county in which the proposed disposal area is to be located. Such public

46 notices shall include the addresses of the applicant and the department and information on a
47 public comment period. Such public comment period shall begin on the day of the community
48 involvement session and continue for at least thirty days after such session. The applicant shall
49 respond to all persons submitting comments during the public comment period no more than
50 thirty days after the receipt of such comments;

51 (4) If a proposed solid waste disposal area is to be located in a county or city that has
52 local planning and zoning requirements, the applicant shall not be required to conduct a
53 community involvement session if the following conditions are met:

54 (a) The local planning and zoning requirements include a public meeting;

55 (b) The applicant notifies the department of intent to utilize such meeting in lieu of the
56 community involvement session at least thirty days prior to such meeting;

57 (c) The requirements of such meeting include providing public notice by printed or
58 broadcast media at least thirty days prior to such meeting;

59 (d) Such meeting is held at least thirty days prior to the submission to the department of
60 a report on the results of a detailed site investigation pursuant to subsection 4 of this section;

61 (e) The applicant submits to the department a record of such meeting;

62 (f) A public comment period begins on the day of such meeting and continues for at least
63 fourteen days after such meeting, and the applicant responds to all persons submitting comments
64 during such public comment period no more than fourteen days after the receipt of such
65 comments.

66 4. No person may apply for or obtain a permit to construct a solid waste disposal area
67 unless the person has submitted to the department a plan for conducting a detailed surface and
68 subsurface geologic and hydrologic investigation and has obtained geologic and hydrologic site
69 approval from the department. The department shall approve or disapprove the plan within thirty
70 days of receipt. The applicant shall conduct the investigation pursuant to the plan and submit
71 the results to the department. The department shall provide approval or disapproval within sixty
72 days of receipt of the investigation results.

73 5. (1) Every person desiring to construct a solid waste processing facility or solid waste
74 disposal area shall make application for a permit on forms provided for this purpose by the
75 department. Every applicant shall submit evidence of financial responsibility with the
76 application. Any applicant who relies in part upon a parent corporation for this demonstration
77 shall also submit evidence of financial responsibility for that corporation and any other
78 subsidiary thereof.

79 (2) Every applicant shall provide a financial assurance instrument or instruments to the
80 department prior to the granting of a construction permit for a solid waste disposal area. The
81 financial assurance instrument or instruments shall be irrevocable, meet all requirements

82 established by the department and shall not be canceled, revoked, disbursed, released or allowed
83 to terminate without the approval of the department. After the cessation of active operation of
84 a sanitary landfill, or other solid waste disposal area as designed by the department, neither the
85 guarantor nor the operator shall cancel, revoke or disburse the financial assurance instrument or
86 allow the instrument to terminate until the operator is released from postclosure monitoring and
87 care responsibilities pursuant to section 260.227.

88 (3) The applicant for a permit to construct a solid waste disposal area shall provide the
89 department with plans, specifications, and such other data as may be necessary to comply with
90 the purpose of sections 260.200 to 260.345.

91 The application shall demonstrate compliance with all applicable local planning and zoning
92 requirements. The department shall make an investigation of the solid waste disposal area and
93 determine whether it complies with the provisions of sections 260.200 to 260.345 and the rules
94 and regulations adopted pursuant to sections 260.200 to 260.345. Within twelve consecutive
95 months of the receipt of an application for a construction permit the department shall approve
96 or deny the application. The department shall issue rules and regulations establishing time limits
97 for permit modifications and renewal of a permit for a solid waste disposal area. The time limit
98 shall be consistent with this chapter.

99 (4) The applicant for a permit to construct a solid waste processing facility shall provide
100 the department with plans, specifications and such other data as may be necessary to comply with
101 the purpose of sections 260.200 to 260.345. Within one hundred eighty days of receipt of the
102 application, the department shall determine whether it complies with the provisions of sections
103 260.200 to 260.345. Within twelve consecutive months of the receipt of an application for a
104 permit to construct an incinerator as defined in section 260.200 or a material recovery facility
105 as defined in section 260.200, and within six months for permit modifications, the department
106 shall approve or deny the application. Permits issued for solid waste **processing** facilities shall
107 be for the anticipated life of the facility.

108 (5) If the department fails to approve or deny an application for a permit or a permit
109 modification within the time limits specified in subdivisions (3) and (4) of this subsection, the
110 applicant may maintain an action in the circuit court of Cole County or that of the county in
111 which the facility is located or is to be sited. The court shall order the department to show cause
112 why it has not acted on the permit and the court may, upon the presentation of evidence
113 satisfactory to the court, order the department to issue or deny such permit or permit
114 modification. Permits for solid waste disposal areas, whether issued by the department or
115 ordered to be issued by a court, shall be for the anticipated life of the facility.

116 (6) The applicant for a permit to construct a solid waste processing facility shall pay an
117 application fee of one thousand dollars. Upon completion of the department's evaluation of the

118 application, but before receiving a permit, the applicant shall reimburse the department for all
119 reasonable costs incurred by the department up to a maximum of four thousand dollars. The
120 applicant for a permit to construct a solid waste disposal area shall pay an application fee of two
121 thousand dollars. Upon completion of the department's evaluations of the application, but before
122 receiving a permit, the applicant shall reimburse the department for all reasonable costs incurred
123 by the department up to a maximum of eight thousand dollars. Applicants who withdraw their
124 application before the department completes its evaluation shall be required to reimburse the
125 department for costs incurred in the evaluation. The department shall not collect the fees
126 authorized in this subdivision unless it complies with the time limits established in this section.

127 (7) When the review reveals that the facility or area does conform with the provisions
128 of sections 260.200 to 260.345 and the rules and regulations adopted pursuant to sections
129 260.200 to 260.345, the department shall approve the application and shall issue a permit for the
130 construction of each solid waste processing facility or solid waste disposal area as set forth in
131 the application and with any permit terms and conditions which the department deems
132 appropriate. In the event that the facility or area fails to meet the rules and regulations adopted
133 pursuant to sections 260.200 to 260.345, the department shall issue a report to the applicant
134 stating the reason for denial of a permit.

135 6. Plans, designs, and relevant data for the construction of solid waste processing
136 facilities and solid waste disposal areas shall be submitted to the department by a registered
137 professional engineer licensed by the state of Missouri for approval prior to the construction,
138 alteration or operation of such a facility or area.

139 7. Any person or operator as defined in section 260.200 who intends to obtain a
140 construction permit in a solid waste management district with an approved solid waste
141 management plan shall request a recommendation in support of the application from the
142 executive board created in section 260.315. The executive board shall consider the impact of
143 the proposal on, and the extent to which the proposal conforms to, the approved district solid
144 waste management plan prepared pursuant to section 260.325. The executive board shall act
145 upon the request for a recommendation within sixty days of receipt and shall submit a resolution
146 to the department specifying its position and its recommendation regarding conformity of the
147 application to the solid waste plan. The board's failure to submit a resolution constitutes
148 recommendation of the application. The department may consider the application, regardless of
149 the board's action thereon and may deny the construction permit if the application fails to meet
150 the requirements of sections 260.200 to 260.345, or if the application is inconsistent with the
151 district's solid waste management plan.

152 8. If the site proposed for a solid waste disposal area is not owned by the applicant, the
153 owner or owners of the site shall acknowledge that an application pursuant to sections 260.200

154 to 260.345 is to be submitted by signature or signatures thereon. The department shall provide
155 the owner with copies of all communication with the operator, including inspection reports and
156 orders issued pursuant to section 260.230.

157 9. The department shall not issue a permit for the operation of a solid waste disposal area
158 designed to serve a city with a population of greater than four hundred thousand located in more
159 than one county, if the site is located within one-half mile of an adjoining municipality, without
160 the approval of the governing body of such municipality. The governing body shall conduct a
161 public hearing within fifteen days of notice, shall publicize the hearing in at least one newspaper
162 having general circulation in the municipality, and shall vote to approve or disapprove the land
163 disposal facility within thirty days after the close of the hearing.

164 10. Upon receipt of an application for a permit to construct a solid waste processing
165 facility or disposal area, the department shall notify the public of such receipt:

166 (1) By legal notice published in a newspaper of general circulation in the area of the
167 proposed disposal area or processing facility;

168 (2) By certified mail to the governing body of the county or city in which the proposed
169 disposal area or processing facility is to be located; and

170 (3) By mail to the last known address of all record owners of contiguous real property
171 or real property located within one thousand feet of the proposed disposal area and, for a
172 proposed processing facility, notice as provided in section 64.875, RSMo, or section 89.060,
173 RSMo, whichever is applicable.

174 (4) If an application for a construction permit meets all statutory and regulatory
175 requirements for issuance, a public hearing on the draft permit shall be held by the department
176 in the county in which the proposed solid waste disposal area is to be located prior to the
177 issuance of the permit. The department shall provide public notice of such hearing by both
178 printed and broadcast media at least thirty days prior to such hearing. Printed notification shall
179 include publication in at least one newspaper having general circulation within the county in
180 which the proposed disposal area is to be located. Broadcast notification shall include public
181 service announcements on radio stations that have broadcast coverage within the county in which
182 the proposed disposal area is to be located.

183 11. After the issuance of a construction permit for a solid waste disposal area, but prior
184 to the beginning of disposal operations, the owner and the department shall execute an easement
185 to allow the department, its agents or its contractors to enter the premises to complete work
186 specified in the closure plan, or to monitor or maintain the site or to take remedial action during
187 the postclosure period. After issuance of a construction permit for a solid waste disposal area,
188 but prior to the beginning of disposal operations, the owner shall submit evidence that he or she
189 has recorded, in the office of the recorder of deeds in the county where the disposal area is

190 located, a notice and covenant running with the land that the property has been permitted as a
191 solid waste disposal area and prohibits use of the land in any manner which interferes with the
192 closure and, where appropriate, postclosure plans filed with the department.

193 12. Every person desiring to obtain a permit to operate a solid waste disposal area or
194 processing facility shall submit applicable information and apply for an operating permit from
195 the department. The department shall review the information and determine, within sixty days
196 of receipt, whether it complies with the provisions of sections 260.200 to 260.345 and the rules
197 and regulations adopted pursuant to sections 260.200 to 260.345. When the review reveals that
198 the facility or area does conform with the provisions of sections 260.200 to 260.345 and the rules
199 and regulations adopted pursuant to sections 260.200 to 260.345, the department shall issue a
200 permit for the operation of each solid waste processing facility or solid waste disposal area and
201 with any permit terms and conditions which the department deems appropriate. In the event that
202 the facility or area fails to meet the rules and regulations adopted pursuant to sections 260.200
203 to 260.345, the department shall issue a report to the applicant stating the reason for denial of
204 a permit.

205 13. Each solid waste disposal area, except utility waste landfills unless otherwise and to
206 the extent required by the department, and those solid waste processing facilities designated by
207 rule, shall be operated under the direction of a certified solid waste technician in accordance with
208 sections 260.200 to 260.345 and the rules and regulations promulgated pursuant to sections
209 260.200 to 260.345.

210 14. Base data for the quality and quantity of groundwater in the solid waste disposal area
211 shall be collected and submitted to the department prior to the operation of a new or expansion
212 of an existing solid waste disposal area. Base data shall include a chemical analysis of
213 groundwater drawn from the proposed solid waste disposal area.

214 15. Leachate collection and removal systems shall be incorporated into new or expanded
215 sanitary landfills which are permitted after August 13, 1986. The department shall assess the
216 need for a leachate collection system for all types of solid waste disposal areas, other than
217 sanitary landfills, and the need for monitoring wells when it evaluates the application for all new
218 or expanded solid waste disposal areas. The department may require an operator of a solid waste
219 disposal area to install a leachate collection system before the beginning of disposal operations,
220 at any time during disposal operations for unfilled portions of the area, or for any portion of the
221 disposal area as a part of a remedial plan. The department may require the operator to install
222 monitoring wells before the beginning of disposal operations or at any time during the
223 operational life or postclosure care period if it concludes that conditions at the area warrant such
224 monitoring. The operator of a demolition landfill or utility waste landfill shall not be required
225 to install a leachate collection and removal system or monitoring wells unless otherwise and to

226 the extent the department so requires based on hazardous waste characteristic criteria or site
227 specific geohydrological characteristics or conditions.

228 16. Permits granted by the department, as provided in sections 260.200 to 260.345, shall
229 be subject to suspension for a designated period of time, civil penalty or revocation whenever
230 the department determines that the solid waste processing facility or solid waste disposal area
231 is, or has been, operated in violation of sections 260.200 to 260.345 or the rules or regulations
232 adopted pursuant to sections 260.200 to 260.345, or has been operated in violation of any permit
233 terms and conditions, or is creating a public nuisance, health hazard, or environmental pollution.
234 In the event a permit is suspended or revoked, the person named in the permit shall be fully
235 informed as to the reasons for such action.

236 17. Each permit for operation of a facility or area shall be issued only to the person
237 named in the application. Permits are transferable as a modification to the permit. An
238 application to transfer ownership shall identify the proposed permittee. A disclosure statement
239 for the proposed permittee listing violations contained in subsection 19 of this section shall be
240 submitted to the department. The operation and design plans for the facility or area shall be
241 updated to provide compliance with the currently applicable law and rules. A financial assurance
242 instrument in such an amount and form as prescribed by the department shall be provided for
243 solid waste disposal areas by the proposed permittee prior to transfer of the permit. The financial
244 assurance instrument of the original permittee shall not be released until the new permittee's
245 financial assurance instrument has been approved by the department and the transfer of
246 ownership is complete.

247 18. Those solid waste disposal areas permitted on January 1, 1996, shall, upon
248 submission of a request for permit modification, be granted a solid waste management area
249 operating permit if the request meets reasonable requirements set out by the department.

250 19. In case a permit required pursuant to this section is denied or revoked, the person
251 may request a hearing in accordance with section 260.235.

252 20. Any person seeking a permit or renewal of a permit to operate a commercial solid
253 waste processing facility, or a solid waste disposal area shall, concurrently with the filing of
254 application for a permit, file a disclosure statement with the department of natural resources. The
255 disclosure statement shall include, but not be limited to, a listing of any felony convictions by
256 state or federal agencies, and a listing of other enforcement actions, sanctions, permit revocations
257 or denials by any state or federal authority of every person seeking a permit, including officers,
258 directors, partners and facility or location managers of each person seeking a permit, any
259 violations of Missouri environmental statutes, violations of the environmental statutes of other
260 states or federal statutes and a listing of convictions for any crimes or criminal acts, an element
261 of which involves restraint of trade, price-fixing, intimidation of the customers of another person

262 or for engaging in any other acts which may have the effect of restraining or limiting competition
263 concerning activities regulated pursuant to this chapter or similar laws of other states or the
264 federal government; except that convictions for violations by entities purchased or acquired by
265 an applicant or permittee which occurred prior to the purchase or acquisition shall not be
266 included. The department shall by rule, define those environmental violations which must be
267 reported pursuant to this section. For purposes of this section, additional persons as required by
268 rule shall be named in the statement and violations or convictions of such persons shall be listed.
269 The department or its representative shall verify the information provided on the disclosure
270 statement prior to permit issuance. The disclosure statement shall be used by the department in
271 determining whether a permit should be granted or denied on the basis of the applicant's status
272 as a habitual violator; however, the department has the authority to make a habitual violator
273 determination independent of the information contained in the disclosure statement. After permit
274 issuance, each facility shall annually file an updated disclosure statement with the department
275 of natural resources on or before March thirty-first of each year. Any county, district,
276 municipality, authority or other political subdivision of this state which owns and operates a
277 sanitary landfill shall be exempt from the provisions of this subsection.

278 21. Any person seeking a permit to operate a solid waste disposal area, a solid waste
279 processing facility or a resource recovery facility shall, concurrently with the filing of the
280 application for a permit, disclose any convictions in this state of municipal or county public
281 health or land use ordinances related to the management of solid waste. If the department finds
282 that there has been a continuing pattern of serious adjudicated violations by the applicant, the
283 department may deny the application.

284 22. No permit to construct or permit to operate shall be required pursuant to this section
285 for any utility waste landfill located in a county of the third classification with a township form
286 of government which has a population of at least eleven thousand inhabitants and no more than
287 twelve thousand five hundred inhabitants according to the most recent decennial census, if such
288 utility waste landfill complies with all design and operating standards and closure requirements
289 applicable to utility waste landfills pursuant to sections 260.200 to 260.345 and provided that
290 no waste disposed of at such utility waste landfill is considered hazardous waste pursuant to the
291 Missouri hazardous waste law.

292 **23. The department shall by regulation establish minimum design, siting, operation,**
293 **inspection, monitoring, financial assurance, and closure requirements for material**
294 **recovery facilities. The department may establish different regulatory requirements**
295 **depending on the nature and content of the solid waste streams processed by the facility,**
296 **the degree of automation to be used in the processing and recovery activities, the amount**
297 **and type of nonrecyclable wastes remaining after resource recovery, and other factors to**

298 **be determined by the department. Until such time as the material recovery facility**
299 **regulations required by this subsection become final and effective, no permit may be issued**
300 **to construct or operate a material recovery facility unless such facility processes only solid**
301 **wastes collected as part of a source-separated or single-stream residential, commercial, or**
302 **industrial recycling program or programs.**

260.247. 1. Any city or political subdivision which annexes an area [or] , enters into or
2 expands solid waste collection services into an area, **or engages in the ownership or operation**
3 **of a solid waste processing facility** where the collection of solid waste **or the processing of**
4 **solid waste** is presently being provided by one or more private entities, for commercial or
5 residential services, shall notify the private entity or entities of its intent to provide solid waste
6 collection services **or own or operate a solid waste processing facility** in the area by certified
7 mail.

8 2. A city or political subdivision shall not commence solid waste collection in such area
9 for at least two years from the effective date of the annexation or at least two years from the
10 effective date of the notice that the city or political subdivision intends to enter into the business
11 of solid waste collection or to expand existing solid waste collection services into the area, **nor**
12 **shall the city or political subdivision commence ownership or operation of a solid waste**
13 **reprocessing facility in such area for at least five years from the effective date of such**
14 **notice**, unless the city or political subdivision contracts with the private entity or entities to
15 continue such services for that period. If for any reason the city or political subdivision does not
16 exercise its option to provide for or contract for the provision of services within an affected area
17 within three years from the effective date of [the] **a solid waste collection notice, or within six**
18 **years of the effective date of a solid waste processing facility** notice, then the city or political
19 subdivision shall renotify under subsection 1 of this section.

20 3. If the services to be provided under a contract with the city or political subdivision
21 pursuant to subsection 2 of this section, **or by the city or political subdivision itself if it is to**
22 **own or operate the facility providing such services**, are substantially the same as the services
23 rendered in the area prior to the decision of the city to annex the area or to enter into or expand
24 its solid waste collection services **or to own or operate a solid waste processing facility in or**
25 **into the area**, the amount paid by the city shall be at least equal to the amount the private entity
26 or entities would have received for providing such services during that period.

27 4. Any private entity or entities which provide collection service in the area which the
28 city or political subdivision has decided to annex or enter into or expand its solid waste
29 collection services [into] **or to own or operate a solid waste processing facility** shall make
30 available upon written request by the city not later than thirty days following such request all

31 information in its possession or control which pertains to its activity in the area necessary for the
32 city to determine the nature and scope of the potential contract.

33 5. The provisions of this section shall apply to private entities that service fifty or more
34 residential accounts or any commercial accounts in the area in question.

**301.4010. 1. Notwithstanding any other provision of law, any member of the
2 National Wild Turkey Federation, after an annual payment of an emblem-use fee to the
3 National Wild Turkey Federation, may receive personalized speciality license plates for
4 any vehicle the member owns, either solely or jointly, other than an apportioned motor
5 vehicle or a commercial motor vehicle licensed in excess of eighteen thousand pounds gross
6 weight. The National Wild Turkey Federation hereby authorizes the use of its official
7 emblem to be affixed on multi-year personalized speciality license plates as provided in this
8 section. Any contribution to the National Wild Turkey Federation derived from this
9 section, except reasonable administrative costs, shall be used solely for the purposes of the
10 National Wild Turkey Federation. Any member of the National Wild Turkey Federation
11 may annually apply for the use of the emblem.**

12 2. Upon annual application and payment of a fifteen dollar emblem-use
13 contribution to the National Wild Turkey Federation, the National Wild Turkey
14 Federation shall issue to the vehicle owner, without further charge, an emblem-use
15 authorization statement, which shall be presented by the vehicle owner to the director of
16 revenue at the time of registration. Upon presentation of the annual emblem-use
17 authorization statement and payment of a fifteen-dollar-fee in addition to the regular
18 registration fees, and presentation of any documents which may be required by law, the
19 director of revenue shall issue to the vehicle owner a personalized speciality license plate
20 which shall bear the emblem of the National Wild Turkey Federation. Such license plates
21 shall be made with fully reflective material with a common color scheme and design, shall
22 be clearly visible at night, and shall be aesthetically attractive, and prescribed by section
23 301.130. In addition, upon each set of license plates shall be inscribed, in lieu of the words
24 "SHOW-ME STATE", the words "National Wild Turkey Federation". Notwithstanding
25 the provisions of section 301.144, no additional fee shall be charged for the personalized
26 specialty plates issued under this section.

27 3. A vehicle owner who was previously issued a plate with the National Wild
28 Turkey Federation's emblem authorized by this section, but who does not provide an
29 emblem-use authorization statement at a subsequent time of registration, shall be issued
30 a new plate which does not bear the National Wild Turkey Federation's emblem, as
31 otherwise provided by law. The director of revenue shall make necessary rules and

32 regulations for the enforcement of this section, and shall design all necessary forms
33 required by this section.

34 4. Prior to the issuance of a National Wild Turkey Federation speciality plate
35 authorized under this section, the department of revenue must be in receipt of an
36 application, as prescribed by the director, which shall be accompanied by a list of at least
37 two hundred potential applicants who plan to purchase the speciality plate, the proposed
38 art design for the specialty license plate, and an application fee, not to exceed five thousand
39 dollars, to defray the department's cost for issuing, developing, and programming the
40 implementation of the specialty plate. Once the plate design is approved, the director of
41 revenue shall not authorize the manufacture of the material to produce such personalized
42 specialty license plates with the individual seal, logo, or emblem until such time as the
43 director has received two hundred applications, the fifteen dollar specialty plate fee per
44 application, and emblem-use statements, if applicable, and other required documents or
45 fees for such plates.

301.4015. As used in sections 301.4015 to 301.4029, the following terms shall mean:

2 (1) "Motorcycle", a motor vehicle operated on two wheels;

3 (2) "Nonresident", a resident of a state or country other than the state of Missouri;

4 (3) "Off-highway vehicle", an all-terrain vehicle, as defined in section 301.010, or
5 a recreational off-highway vehicle, as defined in section 301.010;

6 (4) "Off-highway vehicle user permit", a permit issued by the department of
7 natural resources to a nonresident which gives authorization for the permitted off-highway
8 vehicle to be operated in Missouri and as indicated by a printed user permit issued by that
9 department.

301.4016. Notwithstanding the provisions of section 301.190 or any other law, when
2 an application is made for an original Missouri certificate of ownership for an all-terrain
3 vehicle, as defined in section 301.010, or a recreational off-highway vehicle, as defined in
4 section 301.010, which has not been issued a prior Missouri certificate of ownership, the
5 application shall be accompanied by an affidavit submitted by the owner explaining how
6 the all-terrain vehicle or recreational off-highway vehicle was acquired, an inspection
7 performed by law enforcement verifying the all-terrain vehicle or recreational off-highway
8 vehicle has not been reported stolen in the national crime information center and any
9 appropriate statewide law enforcement computer, and a photocopy of the bill of sale
10 establishing ownership of such vehicle.

301.4017. 1. A nonresident wishing to operate an off-highway vehicle, other than
2 an off-highway vehicle owned by a resident, in Missouri shall either purchase a Missouri
3 off-highway user permit for that off-highway vehicle from the department of natural

4 resources or the department's designee and carry the user permit on his or her person, or
5 have displayed a valid highway license for such off-highway vehicle.

6 **2. Beginning January 1, 2011, each nonresident owner of an off-highway vehicle**
7 **not licensed for highway use shall annually apply for and purchase a Missouri off-highway**
8 **vehicle user permit from the department of natural resources or the department's designee.**
9 **The application shall state the name and address of the owner, the name of the applicant,**
10 **and the make and model of the off-highway vehicle.**

11 **3. An off-highway vehicle user permit is not required for the following:**

12 **(1) Off-highway vehicles owned and operated by the United States, another state**
13 **or a political subdivision thereof;**

14 **(2) Motorcycles, whether licensed or unlicensed; and**

15 **(3) Off-highway vehicles participating in officially sanctioned race events.**

301.4019. 1. The nonresident owner of an off-highway vehicle which will be
2 **operated in Missouri under section 301.4017 shall upon filing of a complete application pay**
3 **to the department of natural resources or the department's designee an annual user permit**
4 **fee of twenty dollars. Such permits shall be available for purchase on the department of**
5 **natural resources' webpage and sold by the department of natural resources or its designee**
6 **at the point of entry to parks containing trails and areas designated for off-highway vehicle**
7 **use.**

8 **2. Permit fees collected by the department of natural resources or the department's**
9 **designee under this section shall be deposited by the director in the state treasury to the**
10 **credit of the off-highway vehicle user permit fund.**

301.4021. Upon receipt of user permit fees imposed under section 301.4019, the
2 **department of natural resources shall issue a printed user permit which shall be carried**
3 **by the person operating the off-highway vehicle at all times.**

301.4023. In the event of loss, mutilation, or destruction of any user permit, the
2 **nonresident owner of an off-highway vehicle may obtain a duplicate user permit from the**
3 **department of natural resources upon filing an affidavit explaining the loss, mutilation, or**
4 **destruction of the original user permit and paying a replacement fee of eight dollars. Eight**
5 **dollars of each replacement fee collected under this section shall be deposited in the fund**
6 **created under section 301.4029.**

301.4025. Each user permit issued under sections 301.4015 to 301.4029 shall expire
2 **on December thirty-first of the registration year.**

301.4027. 1. Any violation of the provisions of sections 301.4015 to 301.4029 shall
2 **be an infraction. An arrest or service of summons for violations of the provisions of**
3 **sections 301.4015 to 301.4029, and section 577.065 or any other provision of this chapter,**

4 chapter 304 or 307, as such provisions relate to off-highway vehicles, may be made by the
5 duly authorized law enforcement officer of any political subdivision of the state, the
6 highway patrol, the state water patrol and state park rangers.

7 2. Violations of the provisions of sections 301.4015 to 301.4029, and section 577.065
8 or any other provision of this chapter, chapter 304 or 307, as such provisions relate to
9 off-highway vehicles, or any rule or order hereunder, may be referred to the proper
10 prosecuting attorney or circuit attorney who may, with or without such reference, institute
11 appropriate proceedings.

12 3. Nothing in sections 301.4015 to 301.4029, and section 577.065 or any other
13 provision of this chapter, chapter 304 or 307, as such provisions relate to off-highway
14 vehicles, limits the power of the state to punish any person for any conduct which
15 constitutes a crime by statute or at common law.

301.4029. 1. There is hereby created in the state treasury the "Off-Highway
2 Vehicle User Permit Fund", which shall consist of all off-highway vehicle user fees, gifts,
3 donations, transfers, and moneys appropriated by the general assembly, and bequests to
4 the fund. The state treasurer shall be custodian of the fund and may approve
5 disbursements from the fund in accordance with sections 30.170 and 30.180. The fund
6 shall be administered by the department of natural resources in accordance with the
7 provisions of this section unless otherwise specified by the general assembly.

8 2. Notwithstanding the provisions of section 33.080, to the contrary, any moneys
9 remaining in the fund at the end of the biennium shall not revert to the credit of the
10 general revenue fund.

11 3. The state treasurer shall invest moneys in the fund in the same manner as other
12 funds are invested. Any interest and moneys earned on such investments shall be credited
13 to the fund.

14 4. Moneys in the off-highway vehicle user permit fund shall be spent as follows:

15 (1) Thirty-five percent for informational and educational programs relating to
16 safety, the environment, and responsible use with respect to off-highway vehicle recreation;

17 (2) Sixty-five percent for:

18 (a) Costs associated with the designation, construction, maintenance, renovation,
19 or repair of off-highway vehicle routes and trails, and the designation, management, and
20 acquisition of land for access roads, off-highway vehicle recreation facilities, and
21 off-highway vehicle use areas;

22 (b) Enforcement of off-highway vehicle laws;

23 (c) Off-highway vehicle-related informational and environmental programs,
24 information, signage, maps, and responsible use programs;

25 **(d) Mitigation of damages to land, revegetation, and the prevention and restoration**
26 **of damages to natural and cultural resources; and**

27 **(e) Environmental, historical, and cultural clearance or compliance activities.**

28 **5. Moneys in the off-highway vehicle user permit fund shall not be used to**
29 **construct new off-highway vehicle trails or routes on environmentally or culturally**
30 **sensitive land unless the appropriate land management agency determines that certain new**
31 **trail construction would benefit or protect cultural or sensitive sites. For the purposes of**
32 **this subsection, "environmentally or culturally sensitive land" may include areas of land**
33 **that are either:**

34 **(1) A national monument;**

35 **(2) An area of critical environmental concern; or**

36 **(3) A National Register eligible archeological or historic place.**

37 **6. The department of natural resources shall promulgate rules setting forth the**
38 **procedures and methods for implementing the provisions of this section and establish**
39 **additional criteria for the disbursement of funds under this section. Any rule or portion**
40 **of a rule, as that term is defined in section 536.010, that is created under the authority**
41 **delegated in this section shall become effective only if it complies with and is subject to all**
42 **of the provisions of chapter 536 and, if applicable, section 536.028. This section and**
43 **chapter 536 are nonseverable and if any of the powers vested with the general assembly**
44 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
45 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority and**
46 **any rule proposed or adopted after August 28, 2010, shall be invalid and void.**

302.341. 1. If a Missouri resident charged with a moving traffic violation of this state
2 or any county or municipality of this state fails to dispose of the charges of which the resident
3 is accused through authorized prepayment of fine and court costs and fails to appear on the return
4 date or at any subsequent date to which the case has been continued, or without good cause fails
5 to pay any fine or court costs assessed against the resident for any such violation within the
6 period of time specified or in such installments as approved by the court or as otherwise provided
7 by law, any court having jurisdiction over the charges shall within ten days of the failure to
8 comply inform the defendant by ordinary mail at the last address shown on the court records that
9 the court will order the director of revenue to suspend the defendant's driving privileges if the
10 charges are not disposed of and fully paid within thirty days from the date of mailing. Thereafter,
11 if the defendant fails to timely act to dispose of the charges and fully pay any applicable fines and
12 court costs, the court shall notify the director of revenue of such failure and of the pending
13 charges against the defendant. Upon receipt of this notification, the director shall suspend the
14 license of the driver, effective immediately, and provide notice of the suspension to the driver

15 at the last address for the driver shown on the records of the department of revenue. Such
16 suspension shall remain in effect until the court with the subject pending charge requests setting
17 aside the noncompliance suspension pending final disposition, or satisfactory evidence of
18 disposition of pending charges and payment of fine and court costs, if applicable, is furnished
19 to the director by the individual. Upon proof of disposition of charges and payment of fine and
20 court costs, if applicable, and payment of the reinstatement fee as set forth in section 302.304,
21 the director shall return the license and remove the suspension from the individual's driving
22 record. The filing of financial responsibility with the bureau of safety responsibility, department
23 of revenue, shall not be required as a condition of reinstatement of a driver's license suspended
24 solely under the provisions of this section.

25 2. If any city, town or village receives more than thirty-five percent of its annual general
26 operating revenue from fines and court costs for traffic violations occurring on state highways,
27 all revenues from such violations in excess of thirty-five percent of the annual general operating
28 revenue of the city, town or village shall be sent to the director of the department of revenue and
29 shall be distributed annually to the schools of the county in the same manner that proceeds of all
30 penalties, forfeitures and fines collected for any breach of the penal laws of the state are
31 distributed. For the purpose of this section the words "state highways" shall mean any state or
32 federal highway, including any such highway continuing through the boundaries of a city, town
33 or village with a designated street name other than the state highway number. **For purposes of**
34 **this section, the term "traffic violations" shall include moving and nonmoving violations**
35 **and any moving violations, as that term is defined in section 302.010, that are subsequently**
36 **pled or amended to nonmoving traffic violations.** The director of the department of revenue
37 shall set forth by rule a procedure whereby excess revenues as set forth above shall be sent to the
38 department of revenue. If any city, town, or village disputes a determination that it has received
39 excess revenues required to be sent to the department of revenue, such city, town, or village may
40 submit to an annual audit by the state auditor under the authority of article IV, section 13 of the
41 Missouri Constitution. Any rule or portion of a rule, as that term is defined in section 536.010,
42 RSMo, that is created under the authority delegated in this section shall become effective only
43 if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if
44 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and
45 if any of the powers vested with the general assembly under chapter 536, RSMo, to review, to
46 delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
47 then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2009,
48 shall be invalid and void.

319.030. 1. Every person owning or operating an underground facility to whom notice
2 of intent to excavate is required to be given shall, upon receipt of such notice as provided in this

3 section from a person intending to commence an excavation, inform the excavator as promptly
4 as practical, but not in excess of two working days **from receipt of the notice**, unless otherwise
5 mutually agreed, of the approximate location of underground facilities in or near the area of the
6 excavation so as to enable the person engaged in the excavation work to locate the facilities in
7 advance of and during the excavation work. [The two working days provided for notice in this
8 subsection and subsection 1 of section 319.026, shall begin at 12:00 a.m. following the receipt
9 of the request by the notification center.] If the information available to the owner or operator
10 of a pipeline facility or an underground electric or communications cable discloses that valves,
11 vaults or other appurtenances are located in or near the area of excavation, the owner or operator
12 shall either inform the excavator of the approximate location of such appurtenances at the same
13 time and in the same manner as the approximate location of the remainder of the facility is
14 provided, or shall at such time inform the excavator that appurtenances exist in the area and
15 provide a telephone number through which the excavator may contact a representative of the
16 owner or operator who will meet at the site within one working day after request from the
17 excavator and at such meeting furnish the excavator with the available information about the
18 location and nature of such appurtenances. If the excavator states in the notice of intent to
19 excavate that the excavation will involve trenchless technology, the owner or operator shall
20 inform the excavator of the depth, to the best of his or her knowledge or ability, of the facility
21 according to the records of the owner or operator. The owner or operator shall provide the
22 approximate location of underground facilities by use of markings. If flags or stakes are used,
23 such marking shall be consistent with the color code and other standards for ground markings.
24 Persons representing the excavator and the owner or operator shall meet on the site of excavation
25 within two working days of a request by either person for such meeting for the purpose of
26 clarifying markings, or upon agreement of the excavator and owner or operator, such meeting
27 may be an alternate means of providing the location of facilities by originally marking the
28 approximate location of the facility at the time of the meeting. If upon receipt of a notice of
29 intent to excavate, an owner or operator determines that he or she neither owns or operates
30 underground facilities in or near the area of excavation, the owner or operator shall within two
31 working days after receipt of the notice, inform the excavator that the owner or operator has no
32 facilities located in the area of the proposed excavation. The owner or operator of the
33 underground facility shall make notice to the excavator that no facilities are located in the area
34 of excavation by contacting the excavator by any of the following methods:

35 (1) By calling the primary number of the excavator or by calling the telephone number
36 of the responsible person as provided by the excavator under subdivision (4) of subsection 2 of
37 section 319.026;

38 (2) By leaving a message on the recording device for such numbers;

39 (3) By calling the cellular telephone number of the excavator or responsible person;

40 (4) By notifying the excavator by facsimile or electronic mail at numbers or addresses
41 stated by the excavator in the notice of excavation made under subsection 2 of section 319.026;

42 (5) By marking "clear" or "OK" at the site of excavation; or

43 (6) By verbally informing the excavator in person. If the only means of contacting the
44 excavator is one or more telephone numbers provided by the excavator in the notice of
45 excavation under section 319.026, then two attempts by the underground facility owner to
46 contact the excavator at one of the telephone numbers provided shall constitute compliance with
47 this subsection.

48 2. A record of the date and means of informing the excavator that no facilities were
49 located by the owner or operator shall be included in the written records of the underground
50 facility owner regarding each specific notice of excavation.

51 3. In the event that a person owning or operating an underground facility fails to comply
52 with the provisions of subsection 1 of this section after notice given by an excavator in
53 compliance with section 319.026, the excavator, prior to commencing the excavation, shall give
54 a second notice to the notification center as required by section 319.026 stating that there has
55 been no response to the original notice given under section 319.026. After the receipt of the
56 notice stating there has been "no response", the owner or operator of an underground facility
57 shall, within two hours of the receipt of such notice, mark its facilities or contact and inform the
58 excavator of when the facilities will be marked; provided, however, that for "no response"
59 notices made to the notification center by 2:00 p.m., the markings shall be completed on the
60 working day the notice is made to the notification center, and provided that for "no response"
61 notices made to the notification center after 2:00 p.m., the markings shall be completed no later
62 than 10:00 a.m. on the next working day. If an underground facility owner fails to mark its
63 facilities or contact the excavator as required by this subsection, the excavator may commence
64 the excavation. Nothing in this subsection shall excuse the excavator from exercising the degree
65 of care in making the excavation as is otherwise required by law.

66 4. For purposes of this section, a period of two working days begins [at 12:00 a.m.
67 following when the request is made] **upon receipt of the excavator's notice of intent to**
68 **excavate or upon receipt of a request for a meeting and shall end on the second working**
69 **day thereafter at the same time of day. If the excavator's notice of intent to excavate or a**
70 **request for a meeting is received on a working day before 8:00 a.m., such period of time**
71 **shall begin at 8:00 a.m. of that day. If the excavator's notice of intent to excavate or a**
72 **request for a meeting is received after 5:00 p.m. on a working day, or at any time on a day**
73 **that is not a working day, then such period of time shall begin at 8:00 a.m. of the first**
74 **working day after the day of actual receipt.**

320.097. 1. As used in this section, "fire department" means any agency or organization that provides fire suppression and related activities, including but not limited to fire prevention, rescue, emergency medical services, hazardous material response, dispatching, or special operations to a population within a fixed and legally recorded geographical area.

2. [Upon approval of the board of aldermen,] No employee of a fire department **who has worked for seven years for such department** shall, as a condition of employment, be required to reside within a fixed and legally recorded geographical area of the fire department if the only public school district available to the employee within such fire department's geographical area is a public school district that is or has been unaccredited or provisionally accredited in the last five years of such employee's employment. **Employees who have satisfied the seven-year requirement in this subsection and who choose to reside outside the geographical boundaries of the department shall reside within a one-hour response time.** No charter school shall be deemed a public school for purposes of this section.

3. No employee of a fire department who has not resided in such fire department's fixed and legally recorded geographical area, or who has changed such employee's residency because of conditions described in subsection 2 of this section, shall as a condition of employment be required to reside within the fixed and legally recorded geographical area of the fire department if such school district subsequently becomes fully accredited.

[4. Unless the voters of a city not within a county vote to supersede this section by the same majority needed to change the charter of said city by September 1, 2008, this section shall be in force for the city not within a county. In addition, any employee who resides outside the city will forfeit one percent of his or her salary for the time the employee is not living in the city to offset any lost revenue to the city.

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

Shall (insert name of city) be allowed to prevent fire department employees from paying one percent of their salaries to the city in order to reside outside the city limits when the public school system is or has been unaccredited or provisionally accredited?

YES NO

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

321.017. Notwithstanding the provisions of section 321.015, no employee of any fire protection district or ambulance district shall serve as a member of any fire district or ambulance district board **in the same county where such person is employed** while such person is

4 employed by any fire district or ambulance district, except that an employee of a fire protection
5 district or an ambulance district may serve as a member of a voluntary fire protection district
6 board or a voluntary ambulance district board.

**321.018. Persons contracting to provide professional legal and accounting services
2 for a fire protection district shall not receive compensation after lawful termination of such
3 contract by the governing body of such fire protection district, except for services actually
4 rendered.**

321.130. 1. A person, to be qualified to serve as a director, shall be a voter of the district
2 at least one year before the election or appointment and be over the age of twenty-five years;
3 except as provided in subsections 2 and 3 of this section. The person shall also be a resident of
4 such fire protection district. In the event the person is no longer a resident of the district, the
5 person's office shall be vacated, and the vacancy shall be filled as provided in section 321.200.
6 Nominations and declarations of candidacy shall be filed at the headquarters of the fire protection
7 district by paying a ten dollar filing fee and filing a statement under oath that such person
8 possesses the required qualifications.

9 2. In any fire protection district located in more than one county one of which is a first
10 class county without a charter form of government having a population of more than one hundred
11 ninety-eight thousand and not adjoining any other first class county or located wholly within a
12 first class county as described herein, a resident shall have been a resident of the district for more
13 than one year to be qualified to serve as a director.

14 3. In any fire protection district located in a county of the third or fourth classification,
15 a person to be qualified to serve as a director shall be over the age of twenty-five years and shall
16 be a voter of the district for more than one year before the election or appointment, except that
17 for the first board of directors in such district, a person need only be a voter of the district for one
18 year before the election or appointment.

19 4. A person desiring to become a candidate for the first board of directors of the
20 proposed district shall pay the sum of five dollars as a filing fee to the treasurer of the county and
21 shall file with the election authority a statement under oath that such person possesses all of the
22 qualifications set out in this chapter for a director of a fire protection district. Thereafter, such
23 candidate shall have the candidate's name placed on the ballot as a candidate for director.

24 **5. Any director who has been found guilty of or pleads guilty to any felony shall
25 immediately forfeit the office.**

321.250. On or before the [first day of September] **applicable date required under**
2 **section 67.110** of each year, the board shall certify to the county commission of each county
3 within which the district is located a rate of levy so fixed by the board as provided by law, with
4 directions that at the time and in the manner required by law for levy of taxes for county purposes

5 such county commissions shall levy a tax at the rate so fixed and determined upon the assessed
6 valuation of all the taxable tangible property within the district, in addition to such other taxes
7 as may be levied by such county commissions.

327.272. 1. **A professional land surveyor shall include** any person who practices in
2 Missouri as a professional land surveyor who uses the title of "surveyor" alone or in combination
3 with any other word or words including, but not limited to "registered", "professional" or "land"
4 indicating or implying that the person is, or holds himself or herself out to be a professional land
5 surveyor who by word or words, letters, figures, degrees, titles or other descriptions indicates or
6 implies that the person is a professional land surveyor or is willing or able to practice
7 professional land surveying or who renders or offers to render, or holds himself or herself out
8 as willing or able to render, or perform any service or work, the adequate performance of which
9 involves the special knowledge and application of the principles of **land surveying**,
10 mathematics, the related physical and applied sciences, and the relevant requirements of law, all
11 of which are acquired by education, training, experience and examination, that affect real
12 property rights on, under or above the land and which service or work involves:

13 (1) The **determination, location, relocation, establishment, reestablishment, layout,**
14 **or retracing** of land boundaries **and positions of the United States Public Land Survey**
15 **System;**

16 (2) Monumentation of land boundaries, land boundary corners and corners of the United
17 States Public Land Survey System;

18 (3) The subdivision of land into smaller tracts;

19 (4) **Creating, preparing, or modifying electronic or computerized data relative to**
20 **the performance of the activities in subdivisions (1) to (3) of this subsection;**

21 (5) Consultation, investigation, evaluation, planning, design and execution of surveys;

22 [(5)] (6) The preparation of any drawings showing the shape, location, dimensions or
23 area of tracts of land;

24 [(6)] (7) Monumentation of geodetic control and the determination of their horizontal
25 and vertical positions;

26 [(7)] (8) Establishment of state plane coordinates;

27 [(8)] (9) Topographic surveys and the determination of the horizontal and vertical
28 location of any physical features on, under or above the land;

29 [(9)] (10) The preparation of plats, maps or other drawings showing elevations and the
30 locations of improvements and the measurement and preparation of drawings showing existing
31 improvements after construction;

32 [(10)] (11) Layout of proposed improvements;

33 [(11)] (12) The determination of azimuths by astronomic observations.

34 2. None of the specific duties listed in subdivisions (4) to [(11)] **(12)** of subsection 1 of
35 this section are exclusive to professional land surveyors unless they affect real property rights.
36 For the purposes of this section, the term "real property rights" means a recordable interest in real
37 estate as it affects the location of land boundary lines.

38 3. Nothing in this section shall be construed to preclude the practice of architecture or
39 professional engineering as provided in sections 327.091 and 327.181.

40 4. Nothing in this section shall be construed to prohibit the subdivision of land pursuant
41 to section 137.185, RSMo.

 349.045. [1. Except as provided in subsection 2 of this section,] The corporation shall
2 have a board of directors in which all the powers of the corporation shall be vested and which
3 shall consist of any number of directors, not less than five, all of whom shall be duly qualified
4 electors of and taxpayers in the county or municipality; except that, for any industrial
5 development corporation formed by any municipality located wholly within any county of the
6 second, third, or fourth classification, directors may be qualified taxpayers in and registered
7 voters of such county. The directors shall serve as such without compensation except that they
8 shall be reimbursed for their actual expenses incurred in and about the performance of their
9 duties hereunder. The directors shall be resident taxpayers for at least one year immediately prior
10 to their appointment. No director shall be an officer or employee of the county or municipality.
11 All directors shall be appointed by the chief executive officer of the county or municipality with
12 the advice and consent of a majority of the governing body of the county or municipality, and
13 in all counties, other than a city not within a county and counties with a charter form of
14 government, the appointments shall be made by the county commission and they shall be so
15 appointed that they shall hold office for staggered terms. At the time of the appointment of the
16 first board of directors the governing body of the municipality or county shall divide the directors
17 into three groups containing as nearly equal whole numbers as may be possible. The first term
18 of the directors included in the first group shall be two years, the first term of the directors
19 included in the second group shall be four years, the first term of the directors in the third group
20 shall be six years; provided, that if at the expiration of any term of office of any director a
21 successor thereto shall not have been appointed, then the director whose term of office shall have
22 expired shall continue to hold office until a successor shall be appointed by the chief executive
23 officer of the county or municipality with the advice and consent of a majority of the governing
24 body of the county or municipality. The successors shall be resident taxpayers for at least one
25 year immediately prior to their appointment.

26 [2. A corporation in a county of the third classification without a township form of
27 government and with more than ten thousand four hundred but fewer than ten thousand five
28 hundred inhabitants shall have a board of directors in which all the powers of the corporation

29 shall be vested and which shall consist of a number of directors not less than the number of
30 townships in such county. All directors shall be duly qualified electors of and taxpayers in the
31 county. Each township within the county shall elect one director to the board. Additional
32 directors may be elected to the board to succeed directors appointed to the board as of the
33 effective date of this section if the number of directors on the effective date of this section
34 exceeds the number of townships in the county. The directors shall serve as such without
35 compensation except that they shall be reimbursed for their actual expenses incurred in the
36 performance of their duties. The directors shall be resident taxpayers for at least one year
37 immediately prior to their election. No director shall be an officer or employee of the county.
38 Upon the expiration of the term of office of any director appointed to the board prior to the
39 effective date of this section, a director shall be elected to succeed him or her; provided that if
40 at the expiration of any term of office of any director a successor thereto shall not have been
41 elected, then the director whose term of office shall have expired shall continue to hold office
42 until a successor shall be elected. The successors shall be resident taxpayers for at least one year
43 immediately prior to their election.]

**393.107. No water or sewer provider in this state supplying an occupant water or
2 sewer services shall hold an owner of such premises liable for delinquent payment of such
3 water or sewer services of the occupant. Such water or sewer provider rendering such
4 water or sewer service may sue the occupant that received such services in such premises
5 in a civil suit to recover any sums owed for such services, plus a reasonable attorney's fee
6 to be fixed by the court.**

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

2 (1) "Large water public utility", a public utility that regularly provides water
3 service or sewer service to more than eight thousand customer connections and that
4 provides safe and adequate service but shall not include a sewer district established under
5 section 30(a), article VI of the Missouri Constitution, sewer districts established under the
6 provisions of chapter 204, 249, or 250, public water supply districts established under the
7 provisions of chapter 247, or municipalities that own water or sewer systems;

8 (2) "Small water utility", a public utility that regularly provides water service or
9 sewer service to eight thousand or fewer customer connections; a water district established
10 under the provisions of chapter 247 that regularly provides water or sewer service to eight
11 thousand or fewer customer connections; a sewer district established under the provisions
12 of chapter 204, 249, or 250 that regularly provides sewer service to eight thousand or fewer
13 customer connections; or a water system or sewer system owned by a municipality that
14 regularly provides water service or sewer service to eight thousand or fewer customer

15 connections; and all other entities that regularly provide water service or sewer service to
16 eight thousand or fewer customer connections.

17 **2. Whenever a small water utility determines to sell or otherwise dispose of its**
18 **water system or sewer system to a large water public utility, the small water utility may by**
19 **ordinance, resolution, or appropriate board action authorize the appraisal of the water**
20 **system or sewer system and designate the time that the appraisal is due. Any sale of a**
21 **water system to a large water public utility shall include resolution of any compliance**
22 **issues and obtaining a new permit. Any sale of a sewer system to a large water public**
23 **utility shall include transfer of any state permit authorizing the system held by the small**
24 **water utility to the large water public utility. After the sale, the acquiring large water**
25 **public utility shall continue providing service to all customers that were served by the small**
26 **water utility at the time of the sale.**

27 **3. (1) The appraisal shall be performed by three appraisers. One appraiser shall**
28 **be appointed by the small water utility, one appraiser shall be appointed by the large water**
29 **public utility, and the third appraiser shall be appointed by the two appraisers so**
30 **appointed. Each of the appraisers shall be a disinterested person who is certified general**
31 **appraisers under chapter 339.**

32 **(2) The appraisers shall:**

33 **(a) Jointly prepare an appraisal of the fair market value of the water system and/or**
34 **sewer system. The determination of fair market value shall be in accordance with Missouri**
35 **law and with the Uniform Standards of Professional Appraisal Practice; and**

36 **(b) Return their appraisal, in writing, to the small water utility and large water**
37 **public utility within the time fixed by the ordinance or resolution authorizing the**
38 **appraisal.**

39 **(3) If all three appraisers cannot agree as to the appraised value, the appraisal,**
40 **when signed by two of the appraisers, constitutes a good and valid appraisal.**

41 **4. After the return of the appraisal by the appraisers, either the small water utility**
42 **or the large water public utility may decline to proceed with the sale or disposition of the**
43 **water system or sewer system. If the small water utility is a municipality required to**
44 **submit the proposed sale or disposition to public vote, the vote shall be conducted as**
45 **required by law.**

46 **5. (1) The lesser of the purchase price or the appraised value, together with the**
47 **reasonable and prudent transaction, closing, and transition costs incurred by the large**
48 **water public utility, shall constitute the ratemaking rate base for the small water utility as**
49 **acquired by the acquiring large water public utility; provided, however, that if the small**
50 **water utility is a public utility subject to chapter 386 and the small water utility completed**

51 a rate case prior to the acquisition, the public service commission may select as the
52 ratemaking rate base for the small water utility as acquired by the acquiring large water
53 public utility a ratemaking rate base in between:

54 (a) The lesser of the purchase price and the appraised value, together with the
55 reasonable and prudent transaction, closing, and transition costs incurred by the large
56 water public utility unless such transaction, closing, and transition costs are elsewhere
57 recoverable in rates; and

58 (b) The ratemaking rate base of the small water utility as ordered by the public
59 service commission in the small water utility's last previous rate case as adjusted by
60 improvements and depreciation reserve since the previous rate case together with the
61 transaction, closing, and transition costs incurred by the large water public utility unless
62 such transaction, closing, and transition costs are elsewhere recoverable in rates. If the
63 small water utility and large water public utility proceed with the sale, any past due fees
64 due to the state from the small water utility or its customers under chapter 640 or 644 shall
65 be paid prior to the sale or the liability for such past due fees becomes the responsibility
66 of the large water public utility. Such fees shall not be included in the large water public
67 utility's rate base.

68 (2) The public service commission shall issue its decision establishing the
69 ratemaking rate base of the small water utility in its order approving the acquisition.

70 6. This section is intended for the specific and unique purpose of facilitating the
71 acquisition of small water utilities by large water public utilities and shall be exclusively
72 applied to large water public utilities seeking to acquire small water utilities. This section
73 is not intended to apply beyond its specific purpose and shall not be construed in any
74 manner to apply to electric corporations, natural gas corporations, or any other utility
75 regulated by the public service commission.

429.015. 1. Every registered architect or corporation registered to practice architecture,
2 every registered professional engineer or corporation registered to practice professional
3 engineering, every registered landscape architect or corporation registered to practice landscape
4 architecture, and every registered land surveyor or corporation registered to practice land
5 surveying, who does any landscape architectural, architectural, engineering or land surveying
6 work upon or performs any landscape architectural, architectural, engineering or land surveying
7 service directly connected with the erection or repair of any building or other improvement upon
8 land under or by virtue of any contract with the owner or lessee thereof, or such owner's or
9 lessee's agent, trustee, contractor or subcontractor, or without a contract if ordered by a city,
10 town, village or county having a charter form of government to abate the conditions that caused
11 a structure on that property to be deemed a dangerous building under local ordinances pursuant

12 to section 67.410, RSMo, upon complying with the provisions of this chapter, shall have for such
13 person's landscape architectural, architectural, engineering or land surveying work or service so
14 done or performed, a lien upon the building or other improvements and upon the land belonging
15 to the owner or lessee on which the building or improvements are situated, to the extent of [one
16 acre] **three acres**. If the building or other improvement is upon any lot of land in any town, city
17 or village, then the lien shall be upon such building or other improvements, and the lot or land
18 upon which the building or other improvements are situated, to secure the payment for the
19 landscape architectural, architectural, engineering or land surveying work or service so done or
20 performed. For purposes of this section, a corporation engaged in the practice of architecture,
21 engineering, landscape architecture, or land surveying, shall be deemed to be registered if the
22 corporation itself is registered under the laws of this state to practice architecture, engineering
23 or land surveying.

24 2. Every mechanic or other person who shall do or perform any work or labor upon or
25 furnish any material or machinery for the digging of a well to obtain water under or by virtue of
26 any contract with the owner or lessee thereof, or such owner's or lessee's agent, trustee,
27 contractor or subcontractor, upon complying with the provisions of sections 429.010 to 429.340
28 shall have for such person's work or labor done, or materials or machinery furnished, a lien upon
29 the land belonging to such owner or lessee on which the same are situated, to the extent of [one
30 acre] **three acres**, to secure the payment of such work or labor done, or materials or machinery
31 furnished as aforesaid.

32 3. Every mechanic or other person who shall do or perform any work or labor upon, or
33 furnish any material, fixtures, engine, boiler or machinery, for the purpose of demolishing or
34 razing a building or structure under or by virtue of any contract with the owner or lessee thereof,
35 or such owner's or lessee's agent, trustee, contractor or subcontractor, or without a contract if
36 ordered by a city, town, village or county having a charter form of government to abate the
37 conditions that caused a structure on that property to be deemed a dangerous building under local
38 ordinances pursuant to section 67.410, RSMo, upon complying with the provisions of sections
39 429.010 to 429.340, shall have for such person's work or labor done, or materials, fixtures,
40 engine, boiler or machinery furnished, a lien upon the land belonging to such owner or lessee on
41 which the same are situated, to the extent of [one acre] **three acres**. If the building or buildings
42 to be demolished or razed are upon any lot of land in any town, city or village, then the lien shall
43 be upon the lot or lots or land upon which the building or other improvements are situated, to
44 secure the payment for the labor and materials performed.

45 4. The provisions of sections 429.030 to 429.060 and sections 429.080 to 429.430
46 applicable to liens of mechanics and other persons shall apply to and govern the procedure with
47 respect to the liens provided for in subsections 1, 2 and 3 of this section.

48 5. Any design professional or corporation authorized to have lien rights under subsection
49 1 of this section shall have a lien upon the building or other improvement and upon the land,
50 whether or not actual construction of the planned work or improvement has commenced if:

51 (1) The owner or lessee thereof, or such owner's or lessee's agent or trustee, contracted
52 for such professional services directly with the design professional or corporation asserting the
53 lien; and

54 (2) The owner or lessee is the owner or lessee of such real property either at the time the
55 contract is made or at the time the lien is filed.

56 6. Priority between a design professional or corporation lien claimant and any other
57 mechanic's lien claimant shall be determined pursuant to the provisions of section 429.260 on
58 a pro rata basis.

59 7. In any civil action, the owner or lessee may assert defenses which include that the
60 actual construction of the planned work or improvement has not been performed in compliance
61 with the professional services contract, is impracticable or is economically infeasible.

62 8. The agreement is in writing.

 429.110. Whenever property is sought to be charged with a lien under sections 429.010
2 to 429.340, and the owner of the property so sought to be charged shall not be a resident of this
3 state, or shall have no agent in the county in which said property is situate, or when such owner
4 shall be a resident of the state, but conceals himself, or has absconded, or absents himself from
5 his usual place of abode, so that the notice required by section 429.100 cannot be served upon
6 him, then, and in every such case, such notice may be [filed] **recorded** with the recorder of deeds
7 of the county in which such property is situate, and when [filed] **recorded** shall have like effect
8 as if served upon such owner or his agent in the manner contemplated by section 429.100[; and
9 a copy of such notice so filed, together with the certificate of such recorder of deeds that the
10 same is a correct copy of the notice so filed, shall be received in all courts of this state as
11 evidence of the service, as herein provided, of such notice; and the recorder of deeds in each
12 county of this state shall receive, file and keep every such notice so presented to him for filing,
13 and shall further record the same at length in a separate book appropriately entitled; and for such
14 service so performed, such recorder shall receive for each notice the sum of twenty-five cents,
15 and for each copy so certified as aforesaid of each of said notices, shall receive the sum of fifty
16 cents, to be paid by the party so filing or procuring such certified copy, as the case may be, and
17 the costs of filing and of one certified copy] . **Such notice shall be accompanied by an**
18 **applicable fee for recording and** shall be taxed as costs in any lien suit to which the same
19 pertains, to abide the result of the suit.

431.210. 1. No provision of a contract for service, maintenance, or repair to or for
2 **any real residential property intended for personal, family, or household use that states**

3 that the term of the contract shall be deemed renewed for a specified additional period of
4 twelve months or more unless the person receiving the residential service, maintenance, or
5 repair gives notice to the person furnishing such contract service, maintenance, or repair
6 of his or her intention to terminate the contract at the expiration of such term shall be
7 enforceable against the person receiving the service, maintenance, or repair, unless the
8 person furnishing the residential service, maintenance, or repair gives written notice by
9 certified United States mail at the last known address or electronic notice at the customers'
10 last known email address to the person receiving the service, maintenance, or repair of the
11 existence of the provision in the contract at least thirty days but not more than ninety days
12 before the time specified as the time of renewal.

13 2. For purposes of this section, a contract for residential service, maintenance, or
14 repair shall include any contract that includes rental equipment as a component of the
15 residential service, maintenance, or repair excluding video services, voice and data services,
16 and internet service providers. This section shall not apply to service contracts regulated
17 under chapter 385.

447.535. 1. All intangible personal property, not otherwise covered by sections 447.500
2 to 447.595, including any income or increment thereon, and deducting any lawful charges, that
3 is held or owing in this state in the ordinary course of the holder's business and has remained
4 unclaimed by the owner for more than seven years or five years as provided in section 447.536
5 after it became payable or distributable is presumed abandoned. Intangible personal property
6 where the property is held in a jurisdiction in which the abandonment presumption is less than
7 seven years or five years as provided in section 447.536 shall be accepted by the state of
8 Missouri.

9 2. Any intangible property due or owed by a business association to or for the
10 benefit of another business association resulting from a transaction occurring in the
11 normal and ordinary course of business shall be exempt from the provisions of sections
12 447.500 to 447.595.

447.548. 1. The state treasurer shall not enforce this chapter for a reportable
2 period more than three years after the holder:

- 3 (1) Filed a report with the state treasurer; or
4 (2) Gave express notice to the state treasurer of a dispute under this chapter.

5 2. If a fraudulent report is filed with the intent to evade escheatment of property,
6 the state treasurer may enforce this chapter within six years after the report was filed.

7 3. If no report is filed, the state treasurer may enforce this chapter at any time.

473.739. 1. Each public administrator in counties of the first classification without a
2 charter form of government who does not receive at least twenty-five thousand dollars in fees

3 as otherwise allowed by law shall receive annual compensation of four thousand dollars and each
4 such public administrator who does not receive at least forty-five thousand dollars in fees may
5 request the county salary commission for an increase in annual compensation and the county
6 salary commission may authorize an additional increase in annual compensation not to exceed
7 ten thousand dollars.

8 2. Two thousand dollars of the compensation authorized in this section shall be payable
9 to the public administrator only if he **or she** has completed at least twenty hours of [classroom]
10 instruction each calendar year relating to the operations of the public administrator's office when
11 approved by a professional association of the county public administrators of Missouri unless
12 exempted from the training by the professional association. The professional association
13 approving the program shall provide a certificate of completion to each public administrator who
14 completes the training program and shall send a list of certified public administrators to the
15 treasurer of each county. Expenses incurred for attending the training session shall be
16 reimbursed to the county public administrator in the same manner as other expenses as may be
17 appropriated for that purpose.

473.742. 1. Each public administrator in counties of the second, third or fourth
2 classification and in the city of St. Louis shall make a determination within thirty days after
3 taking office whether such public administrator shall elect to receive a salary as defined herein
4 or receive fees as may be allowed by law to executors, administrators and personal
5 representatives. The election by the public administrator shall be made in writing to the county
6 clerk. Should the public administrator elect to receive a salary, the public administrator's office
7 may not then elect to change at any future time to receive fees in lieu of salary.

8 2. If a public administrator elects to be placed on salary, the salary shall be based upon
9 the average number of open letters in the two years preceding the term when the salary is elected,
10 based upon the following schedule:

11 (1) Zero to five letters: Salary shall be a minimum of seven thousand five hundred
12 dollars;

13 (2) Six to fifteen letters: Salary shall be a minimum of fifteen thousand dollars;

14 (3) Sixteen to twenty-five letters: Salary shall be a minimum of twenty thousand dollars;

15 (4) Twenty-six to thirty-nine letters: Salary shall be a minimum of twenty-five thousand
16 dollars;

17 (5) Public administrators with forty or more letters shall be considered full-time county
18 officials and shall be paid according to the assessed valuation schedule set forth below:

19	Assessed valuation	Salary
20	\$8,000,000 to 40,999,999	\$29,000
21	\$41,000,000 to 53,999,999	\$30,000

22	\$54,000,000 to 65,999,999	\$32,000
23	\$66,000,000 to 85,999,999	\$34,000
24	\$86,000,000 to 99,999,999	\$36,000
25	\$100,000,000 to 130,999,999	\$38,000
26	\$131,000,000 to 159,999,999	\$40,000
27	\$160,000,000 to 189,999,999	\$41,000
28	\$190,000,000 to 249,999,999	\$41,500
29	\$250,000,000 to 299,999,999	\$43,000
30	\$300,000,000 to 449,999,999	\$45,000
31	\$450,000,000 to 599,999,999	\$47,000
32	\$600,000,000 to 749,999,999	\$49,000
33	\$750,000,000 to 899,999,999	\$51,000
34	\$900,000,000 to 1,049,999,999	\$53,000
35	\$1,050,000,000 to 1,199,999,999	\$55,000
36	\$1,200,000,000 to 1,349,999,999	\$57,000
37	\$1,350,000,000 and over	\$59,000;

38 (6) The public administrator in the city of St. Louis shall receive a salary not less than
39 sixty-five thousand dollars;

40 (7) **Two thousand dollars of the compensation authorized in this section shall be**
41 **payable to the public administrator only if he or she has completed at least twenty hours**
42 **of instruction each calendar year relating to the operations of the public administrator's**
43 **office when approved by a professional association of the county public administrators of**
44 **Missouri unless exempted from the training by the professional association. The**
45 **professional association approving the program shall provide a certificate of completion**
46 **to each public administrator who completes the training program and shall send a list of**
47 **certified public administrators to the treasurer of each county. Expenses incurred for**
48 **attending the training session shall be reimbursed to the county public administrator in the**
49 **same manner as other expenses as may be appropriated for that purpose.**

50 3. The initial compensation of the public administrator who elects to be put on salary
51 shall be determined by the average number of letters for the two years preceding the term when
52 the salary is elected. Salary increases or decreases according to the minimum schedule set forth
53 in subsection 1 of this section shall be adjusted only after the number of open letters places the
54 workload in a different subdivision for two consecutive years. Minimum salary increases or
55 decreases shall only take effect upon a new term of office of the public administrator. The
56 number of letters each year shall be determined in accordance with the reporting requirements
57 set forth in law.

58 4. All fees collected by a public administrator who elects to be salaried shall be deposited
59 in the county treasury or with the treasurer for the city of St. Louis.

60 5. Any public administrator in a county of the first classification without a charter form
61 of government with a population of less than one hundred thousand inhabitants who elects to
62 receive fees in lieu of a salary pursuant to this section may elect to join the Missouri local
63 government employees' retirement system created pursuant to sections 70.600 to 70.755, RSMo.

516.098. [1.] Except where fraud is involved, no action to recover damages for an error
2 or omission in the survey of land, nor any action for contribution or indemnity for damages
3 sustained on account of an error or omission may be brought against any person performing the
4 survey [more than five years after the discovery of the error or omission] **ten years from the**
5 **completion of the survey.**

6 [2. This section shall become effective January 1, 1990.]

537.620. Notwithstanding any direct or implied prohibitions in chapter 375, RSMo, 377,
2 RSMo, or 379, RSMo, any three or more political subdivisions of this state may form a business
3 entity for the purpose of providing liability and all other insurance, including insurance for
4 elderly or low-income housing in which the political subdivision has an insurable interest, for
5 any of the subdivisions upon the assessment plan as provided in sections 537.600 to 537.650.
6 Any public governmental body or quasi-public governmental body, as defined in section
7 610.010, RSMo, and any political subdivision of this state or any other state may join this entity
8 and use public funds to pay any necessary assessments. Except for being subject to the
9 regulation of the director of the department of insurance, financial institutions and professional
10 registration under sections 375.930 to 375.948, RSMo, sections 375.1000 to 375.1018, RSMo,
11 and sections 537.600 to 537.650, any such business entity shall not be deemed to be an insurance
12 company or insurer under the laws of this state, and the coverage provided by such entity and the
13 administration of such entity shall not be deemed to constitute the transaction of an insurance
14 business. **Risk coverages procured under this section shall not be deemed to constitute a**
15 **contract, purchase, or expenditure of public funds for which a public governmental body,**
16 **quasi-public governmental body, or political subdivision is required to solicit competitive**
17 **bids.**

Section 1. For the purpose of interpreting all tax measures that are required by law
2 **to be enacted by popular vote, the fractional requirement for passage for such measures**
3 **shall be deemed satisfied if and only if the popular vote percentage is greater than or equal**
4 **to a four decimal percentage equivalent of the fraction with the last decimal in the ten**
5 **thousandths position increased by adding one. This section shall not be construed to**
6 **permit or require the rounding of any fractional requirements that do not appear in the**
7 **context of tax measures that are required by law to be enacted by popular vote.**

Section 2. 1. The governor is hereby authorized and empowered to sell, transfer, grant and convey all interest in the following described real property owned by the state in St. Francois County to the City of Farmington, to wit:

A tract of land located in the City of Farmington, County of St. Francois and the state of Missouri, lying in a part of Lots 76, 77, and 80 of F.W. Rohland Subdivision of United States Survey 2969, a Subdivision files for record in Deed Book F at Page 441 of the Land records of St. Francois County, Missouri, described as follows, to-wit:

Commencing at a found No. 5 rebar marking the Northwest corner of Lot 62 of said F.W. Rohland Subdivision; thence South 36°46'10" West 1905.10' to a found right-of-way marker on the South right-of-way of Columbia Street (Missouri Highway 221) and the Northwest corner of the United States Army Reserve Center, the POINT OF BEGINNING of the tract herein described: thence along the West line of said Army Reserve Center South 24°38'52" East 498.03' to a found No. 5 rebar marking the Southwest corner of said Army Reserve Center; thence South 16°01'44" West 238.03' to a point, thence South 25°42'29" West 2024.68' to a point; thence North 81°56'11" West 30.03' to a point on the East right-of-way of U.S. Highway 67; thence along said East right-of-way of said Highway 67 North 03°47'30" East 36.31' to a point; thence continuing along said East right-of-way North 14°42'22" East 131.51' to a point; thence continuing along said East right-of-way 03°26'38" West 201.66' to a found right-of-way marker; thence continuing along said East right-of-way North 03°45'45" East 952.18' to a point; thence continuing along said East right-of-way North 12°19'49" East 961.53' to a found right-of-way marker on the East right-of-way of U.S. Highway 72 and the South right-of-way of Columbia Street (Missouri Highway 221); thence along said South right-of-way North 40°51'00" East 127.36' to a found right-of-way marker; thence continuing along said South right-of-way North 59°52'29" East 300.57' to the point of beginning. Containing 23.96 acres, more or less. Being part of Deed Book 343 at Page 441.

2. Consideration for the conveyance shall be as negotiated between the parties.

3. The attorney general shall approve as to form the instrument of conveyance.

Section 3. Notwithstanding the provisions of section 1.140 to the contrary, the provisions of sections 68.025, 68.035, 68.040, 68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, 68.255, and 68.260 as contained in this act shall be nonseverable, and if any provision is for any reason held to be invalid, such decision shall invalidate all of the remaining provisions of sections 68.025, 68.035, 68.040,

6 **68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240, 68.245,**
7 **68.250, 68.255, and 68.260 as contained in this act.**

2 [115.346. Notwithstanding any other provisions of law to the contrary,
3 no person shall be certified as a candidate for a municipal office, nor shall such
4 person's name appear on the ballot as a candidate for such office, who shall be in
5 arrears for any unpaid city taxes or municipal user fees on the last day to file a
6 declaration of candidacy for the office.]

2 [115.348. No person shall qualify as a candidate for elective public office
3 in the state of Missouri who has been found guilty of or pled guilty to a felony or
4 misdemeanor under the federal laws of the United States of America.]

2 [115.348. No person shall qualify as a candidate for elective public office
3 in the state of Missouri who has been convicted of or pled guilty to a felony or
4 misdemeanor under the federal laws of the United States of America.]

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