

SECOND REGULAR SESSION

SENATE BILL NO. 580

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GRIESHEIMER.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3635S.01I

AN ACT

To repeal sections 50.660, 50.783, 67.1360, 67.2000, 94.902, and 138.431, RSMo, and to enact in lieu thereof eight new sections relating to political subdivisions.

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

Section A. Sections 50.660, 50.783, 67.1360, 67.2000, 94.902, and 138.431, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as sections 50.660, 50.783, 67.1360, 67.2000, 77.305, 94.271, 94.902, and 138.431, to read as follows:

50.660. 1. All contracts shall be executed in the name of the county, or in the name of a township in a county with a township form of government, by the head of the department or officer concerned, except contracts for the purchase of supplies, materials, equipment or services other than personal made by the officer in charge of purchasing in any county or township having the officer. No contract or order imposing any financial obligation on the county or township is binding on the county or township unless it is in writing and unless there is a balance otherwise unencumbered to the credit of the appropriation to which it is to be charged and a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made, each sufficient to meet the obligation incurred and unless the contract or order bears the certification of the accounting officer so stating; except that in case of any contract for public works or buildings to be paid for from bond funds or from taxes levied for the purpose it is sufficient for the accounting officer to certify that the bonds or taxes have been authorized by vote of the people and that there is a sufficient unencumbered amount of the bonds yet to be sold or of the taxes levied and yet to be collected to meet the obligation in case there is not a sufficient unencumbered cash balance

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

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

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

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

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

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

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

14 2. On any single feasible source purchase where the estimated

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

67.1360. The governing body of:

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

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

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

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

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

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

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

27 (8) Any third class city with a population of more than three thousand two
28 hundred but less than three thousand three hundred located in a county of the

29 third classification having a population of more than thirty-five thousand but less
30 than thirty-six thousand;

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

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

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

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

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

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

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

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

60 (17) Any fourth class city with a population of more than four thousand
61 three hundred but less than four thousand five hundred inhabitants located in
62 a county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two
64 hundred inhabitants;

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

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

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

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

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

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

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

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

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

101 fifteen thousand inhabitants;

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

105 (28) Any city of the fourth classification with more than six thousand
106 three hundred but fewer than six thousand five hundred inhabitants and located
107 in more than one county through the creation of a tourism district which may
108 include, in addition to the geographic area of such city, the area encompassed by
109 the portion of the school district, located within a county of the first classification
110 with more than ninety-three thousand eight hundred but fewer than ninety-three
111 thousand nine hundred inhabitants, having an average daily attendance for
112 school year 2005-06 between one thousand eight hundred and one thousand nine
113 hundred ;

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

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

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

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

129 **(33) Any city of the fourth classification with more than three**
130 **thousand eight hundred but fewer than four thousand inhabitants and**
131 **located in more than one county;**

132 may impose a tax on the charges for all sleeping rooms paid by the transient
133 guests of hotels, motels, bed and breakfast inns and campgrounds and any
134 docking facility which rents slips to recreational boats which are used by
135 transients for sleeping, which shall be at least two percent, but not more than
136 five percent per occupied room per night, except that such tax shall not become

137 effective unless the governing body of the city or county submits to the voters of
138 the city or county at a state general, primary or special election, a proposal to
139 authorize the governing body of the city or county to impose a tax pursuant to the
140 provisions of this section and section 67.1362. The tax authorized by this section
141 and section 67.1362 shall be in addition to any charge paid to the owner or
142 operator and shall be in addition to any and all taxes imposed by law and the
143 proceeds of such tax shall be used by the city or county solely for funding the
144 promotion of tourism. Such tax shall be stated separately from all other charges
145 and taxes.

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

3 2. Whenever not less than fifty owners of real property located within any
4 county of the first classification with more than seventy-one thousand three
5 hundred but less than seventy-one thousand four hundred inhabitants, or any
6 county of the first classification with more than one hundred ninety-eight
7 thousand but less than one hundred ninety-nine thousand two hundred
8 inhabitants, or any county of the first classification with more than eighty-five
9 thousand nine hundred but less than eighty-six thousand inhabitants, or any
10 county of the second classification with more than fifty-two thousand six hundred
11 but less than fifty-two thousand seven hundred inhabitants, or any county of the
12 first classification with more than one hundred four thousand six hundred but
13 less than one hundred four thousand seven hundred inhabitants, or any county
14 of the third classification without a township form of government and with more
15 than seventeen thousand nine hundred but less than eighteen thousand
16 inhabitants, or any county of the first classification with more than thirty-seven
17 thousand but less than thirty-seven thousand one hundred inhabitants, or any
18 county of the third classification without a township form of government and with
19 more than twenty-three thousand five hundred but less than twenty-three
20 thousand six hundred inhabitants, or any county of the third classification
21 without a township form of government and with more than nineteen thousand
22 three hundred but less than nineteen thousand four hundred inhabitants, or any
23 county of the first classification with more than two hundred forty thousand three
24 hundred but less than two hundred forty thousand four hundred inhabitants, **or**
25 **any county of the third classification with a township form of**
26 **government and with more than eight thousand nine hundred but fewer**
27 **than nine thousand inhabitants, or any county of the third**

28 **classification without a township form of government and with more**
29 **than eighteen thousand nine hundred but fewer than nineteen**
30 **thousand inhabitants, or any county of the third classification with a**
31 **township form of government and with more than eight thousand but**
32 **fewer than eight thousand one hundred inhabitants, or any county of**
33 **the third classification with a township form of government and with**
34 **more than eleven thousand five hundred but fewer than eleven**
35 **thousand six hundred inhabitants,** desire to create an exhibition center and
36 recreational facility district, the property owners shall file a petition with the
37 governing body of each county located within the boundaries of the proposed
38 district requesting the creation of the district. The district boundaries may
39 include all or part of the counties described in this section. The petition shall
40 contain the following information:

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

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

45 (3) The name of the proposed district.

46 3. Upon the filing of a petition pursuant to this section, the governing
47 body of any county described in this section may, by resolution, approve the
48 creation of a district. Any resolution to establish such a district shall be adopted
49 by the governing body of each county located within the proposed district, and
50 shall contain the following information:

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

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

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

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

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

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

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

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

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

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

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

76 (3) The name of the district;

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

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

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

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

92 ☐ YES ☐ NO

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

95 If a majority of the votes cast in the portion of any county that is part of the
96 proposed district favor the proposal, then the sales tax shall become effective in
97 that portion of the county that is part of the proposed district on the first day of
98 the first calendar quarter immediately following the election. If a majority of the
99 votes cast in the portion of a county that is a part of the proposed district oppose

100 the proposal, then that portion of such county shall not impose the sales tax
101 authorized in this section until after the county governing body has submitted
102 another such sales tax proposal and the proposal is approved by a majority of the
103 qualified voters voting thereon.

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

110 7. There is hereby created a board of trustees to administer any district
111 created and the expenditure of revenue generated pursuant to this section
112 consisting of four individuals to represent each county approving the district, as
113 provided in this subsection. The governing body of each county located within the
114 district, upon approval of that county's sales tax proposal, shall appoint four
115 members to the board of trustees; at least one shall be an owner of a nonlodging
116 business located within the taxing district, or their designee, at least one shall
117 be an owner of a lodging facility located within the district, or their designee, and
118 all members shall reside in the district except that one nonlodging business
119 owner, or their designee, and one lodging facility owner, or their designee, may
120 reside outside the district. Each trustee shall be at least twenty-five years of age
121 and a resident of this state. Of the initial trustees appointed from each county,
122 two shall hold office for two years, and two shall hold office for four years.

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

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

135 (2) The governing body of the county from which the trustee was

136 appointed, by a majority vote, adopts the motion for removal.

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

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

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

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

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

172 interest rates, and at such price or prices as the district shall determine;

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

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

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

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

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

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

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

193 9. There is hereby created the "Exhibition Center and Recreational
194 Facility District Sales Tax Trust Fund", which shall consist of all sales tax
195 revenue collected pursuant to this section. The director of revenue shall be
196 custodian of the trust fund, and moneys in the trust fund shall be used solely for
197 the purposes authorized in this section. Moneys in the trust fund shall be
198 considered nonstate funds pursuant to section 15, article IV, Constitution of
199 Missouri. The director of revenue shall invest moneys in the trust fund in the
200 same manner as other funds are invested. Any interest and moneys earned on
201 such investments shall be credited to the trust fund. All sales taxes collected by
202 the director of revenue pursuant to this section on behalf of the district, less one
203 percent for the cost of collection which shall be deposited in the state's general
204 revenue fund after payment of premiums for surety bonds as provided in section
205 32.087, RSMo, shall be deposited in the trust fund. The director of revenue shall
206 keep accurate records of the amount of moneys in the trust fund which was
207 collected in the district imposing a sales tax pursuant to this section, and the

208 records shall be open to the inspection of the officers of each district and the
209 general public. Not later than the tenth day of each month, the director of
210 revenue shall distribute all moneys deposited in the trust fund during the
211 preceding month to the district. The director of revenue may authorize refunds
212 from the amounts in the trust fund and credited to the district for erroneous
213 payments and overpayments made, and may redeem dishonored checks and drafts
214 deposited to the credit of the district.

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

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

225 Shall the (name of district) extend the sales
226 tax of one-fourth of one percent for a period of (insert number of years)
227 years to fund the acquisition, construction, maintenance, operation, improvement,
228 and promotion of an exhibition center and recreational facilities?

229 ☐ YES ☐ NO

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

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

237 12. Once the sales tax authorized by this section is abolished or
238 terminated by any means, all funds remaining in the trust fund shall be used
239 solely for the purposes approved in the ballot question authorizing the sales
240 tax. The sales tax shall not be abolished or terminated while the district has any
241 financing or other obligations outstanding; provided that any new financing, debt,
242 or other obligation or any restructuring or refinancing of an existing debt or
243 obligation incurred more than ten years after voter approval of the sales tax

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

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

77.305. The city council may submit any question to a vote as an
2 **advisory referendum to be included on the ballot for an election to be**
3 **conducted on a date authorized under section 115.123. Such an**
4 **advisory referendum, upon receiving a majority of votes in such city,**

5 shall only be used by the city council as a measure of public preference
6 and shall not have the force and effect of law. Such questions shall
7 only be submitted in the same manner that questions are otherwise
8 submitted to a vote under chapter 115.

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

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

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

22 ☐ YES ☐ NO

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

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

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

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

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

25 ☐ YES ☐ NO

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

28 If a majority of the votes cast on the proposal by the qualified voters voting
 29 thereon are in favor of the proposal, then the ordinance or order and any
 30 amendments to the order or ordinance shall become effective on the first day of
 31 the second calendar quarter after the director of revenue receives notice of the
 32 adoption of the sales tax. If a majority of the votes cast on the proposal by the
 33 qualified voters voting thereon are opposed to the proposal, then the tax shall not

34 become effective unless the proposal is resubmitted under this section to the
35 qualified voters and such proposal is approved by a majority of the qualified
36 voters voting on the proposal. However, in no event shall a proposal under this
37 section be submitted to the voters sooner than twelve months from the date of the
38 last proposal under this section.

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

65 4. The director of the department of revenue may authorize the state
66 treasurer to make refunds from the amounts in the trust fund and credited to any
67 city for erroneous payments and overpayments made, and may redeem dishonored
68 checks and drafts deposited to the credit of such cities. If any city abolishes the
69 tax, the city shall notify the director of the action at least ninety days before the

70 effective date of the repeal, and the director may order retention in the trust
71 fund, for a period of one year, of two percent of the amount collected after receipt
72 of such notice to cover possible refunds or overpayment of the tax and to redeem
73 dishonored checks and drafts deposited to the credit of such accounts. After one
74 year has elapsed after the effective date of abolition of the tax in such city, the
75 director shall remit the balance in the account to the city and close the account
76 of that city. The director shall notify each city of each instance of any amount
77 refunded or any check redeemed from receipts due the city.

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

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

85 ☐ YES ☐ NO

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

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

105 7. Except as modified in this section, all provisions of sections 32.085 and

106 32.087, RSMo, shall apply to the tax imposed under this section.

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

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

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

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

19 3. The commission may, in its discretion, reserve such appeals as it deems
20 fit to be heard and decided by the full commission, a quorum thereof, or any
21 commissioner, subject to the provisions of section 138.240, and, in such case, the
22 decision shall be final, subject to judicial review in the manner provided in
23 subsection 4 of section 138.470.

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

35 **[4.] 5.** Unless an appeal is voluntarily dismissed, a hearing officer, after

36 affording the parties reasonable opportunity for fair hearing, shall issue a
37 decision and order affirming, modifying, or reversing the determination of the
38 board of equalization, and correcting any assessment which is unlawful, unfair,
39 improper, arbitrary, or capricious. The commission may, prior to the decision
40 being rendered, transfer to another hearing officer the proceedings on an appeal
41 determination before a hearing officer. The complainant, respondent-assessor, or
42 other party shall be duly notified of a hearing officer's decision and order,
43 together with findings of fact and conclusions of law. Appeals from decisions of
44 hearing officers shall be made pursuant to section 138.432.

45 **[5.] 6.** All decisions issued pursuant to this section or section 138.432 by
46 the commission or any of its duly assigned hearing officers shall be issued no
47 later than sixty days after the hearing on the matter to be decided is held or the
48 date on which the last party involved in such matter files his or her brief,
49 whichever event later occurs.

✓

Bill

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