

SECOND REGULAR SESSION

# SENATE BILL NO. 640

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WRIGHT-JONES.

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

TERRY L. SPIELER, Secretary.

3146S.011

## AN ACT

To repeal sections 238.202, 238.208, 238.220, 238.225, 238.232, and 238.236, RSMo, and to enact in lieu thereof six new sections relating to transportation development districts.

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

Section A. Sections 238.202, 238.208, 238.220, 238.225, 238.232, and 238.236, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 238.202, 238.208, 238.220, 238.225, 238.232, and 238.236, to read as follows:

238.202. 1. As used in sections 238.200 to 238.275, the following terms mean:

- (1) "Board", the board of directors of a district;
- (2) "Commission", the Missouri highways and transportation commission;
- (3) "District", a transportation development district organized under sections 238.200 to 238.275;
- (4) "Local transportation authority", a county, city, town, village, county highway commission, special road district, interstate compact agency, or any local public authority or political subdivision having jurisdiction over any bridge, street, highway, dock, wharf, ferry, lake or river port, airport, railroad, light rail or other transit improvement or service;
- (5) "Project" includes any bridge, street, road, highway, access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail, [or other mass transit] **public mass transportation system** and any similar or related **operation**, improvement or infrastructure;

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

17           **(6) "Public mass transportation system", a transportation system**  
18 **or systems owned and operated by an interstate transportation**  
19 **authority, a municipality, a city transit authority, or a city utilities**  
20 **board, employing motor buses, rails, or any other means of conveyance,**  
21 **by whatsoever type of power, operated for public use in the conveyance**  
22 **of persons, mainly providing local transportation service within an**  
23 **interstate transportation district or municipality.**

24           2. For the purposes of sections 11(c), 16 and 22 of article X of the  
25 Constitution of Missouri, section 137.073, RSMo, and as used in sections 238.200  
26 to 238.275, the following terms shall have the meanings given:

27           (1) "Approval of the required majority" or "direct voter approval", a simple  
28 majority;

29           (2) "Qualified electors", "qualified voters" or "voters":

30           (a) Within a proposed or established district, except for a district proposed  
31 under subsection 1 of section 238.207, any persons residing therein who have  
32 registered to vote pursuant to chapter 115, RSMo; or

33           (b) Within a district proposed or established under subsection 1 of section  
34 238.207 which has no persons residing therein who have registered to vote  
35 pursuant to chapter 115, RSMo, the owners of record of all real property located  
36 in the district, who shall receive one vote per acre, provided that if a registered  
37 voter subsequent to the creation of the district becomes a resident within the  
38 district and obtains ownership of property within the district, such registered  
39 voter must elect whether to vote as an owner of real property or as a registered  
40 voter, which election once made cannot thereafter be changed;

41           (3) "Registered voters", persons qualified and registered to vote pursuant  
42 to chapter 115, RSMo.

238.208. 1. **Except as otherwise provided in this subsection**, the  
2 owners of property adjacent to a transportation district formed under the  
3 Missouri transportation development district act may petition the court by  
4 unanimous petition to add their property to the district. If the property owners  
5 within the transportation development district unanimously approve of the  
6 addition of property, the adjacent properties in the petition shall be added to the  
7 district. Any property added under this section shall be subject to all projects,  
8 taxes, and special assessments in effect as of the date of the court order adding  
9 the property to the district. The owners of the added property shall be allowed  
10 to vote at the next election scheduled for the district to fill vacancies on the board

11 and on any other question submitted to them by the board under this  
12 chapter. The owners of property added under this section shall have one vote per  
13 acre in the same manner as provided in subdivision (2) of subsection 2 of section  
14 238.220. **The unanimous property owner approval requirement shall not**  
15 **apply to any transportation development district formed by local**  
16 **transportation authorities to operate a public transportation system,**  
17 **and the court shall add adjacent properties in the petition to the**  
18 **district upon the approval and consent of the transportation**  
19 **development district's board of directors.**

20 2. The owners of all of the property located in a transportation  
21 development district formed under this chapter may, by unanimous petition filed  
22 with the board of directors of the district, remove any property from the district,  
23 so long as such removal will not materially affect any obligations of the district.

238.220. 1. Notwithstanding anything to the contrary contained in section  
2 238.216, if any persons eligible to be registered voters reside within the district  
3 the following procedures shall be followed:

4 (1) After the district has been declared organized, the court shall upon  
5 petition of any interested person order the county clerk to cause an election to be  
6 held in all areas of the district within one hundred twenty days after the order  
7 establishing the district, to elect the district board of directors which shall be not  
8 less than five nor more than fifteen;

9 (2) Candidates shall pay the sum of five dollars as a filing fee to the  
10 county clerk and shall file with the election authority of such county a statement  
11 under oath that he or she possesses all of the qualifications set out in this section  
12 for a director. Thereafter, such candidate shall have his or her name placed on  
13 the ballot as a candidate for director;

14 (3) The director or directors to be elected shall be elected at large. The  
15 candidate receiving the most votes from qualified voters shall be elected to the  
16 position having the longest term, the second highest total votes elected to the  
17 position having the next longest term, and so forth. Each initial director shall  
18 serve the one-, two- or three-year term to which he or she was elected, and until  
19 a successor is duly elected and qualified. Each successor director shall serve a  
20 three-year term. The directors shall nominate and elect an interim director to  
21 complete any unexpired term of a director caused by resignation or  
22 disqualification; and

23 (4) Each director shall be a resident of the district. Directors shall be

24 registered voters at least twenty-one years of age.

25           2. Notwithstanding anything to the contrary contained in section 238.216,  
26 if no persons eligible to be registered voters reside within the district, the  
27 following procedures shall apply:

28           (1) Within thirty days after the district has been declared organized, the  
29 circuit clerk of the county in which the petition was filed shall, upon giving notice  
30 by causing publication to be made once a week for two consecutive weeks in a  
31 newspaper of general circulation in the county, the last publication of which shall  
32 be at least ten days before the day of the meeting required by this section, call a  
33 meeting of the owners of real property within the district at a day and hour  
34 specified in a public place in the county in which the petition was filed for the  
35 purpose of electing a board of not less than five and not more than fifteen  
36 directors, to be composed of owners or representatives of owners of real property  
37 in the district; provided that, if all the owners of property in the district joined  
38 in the petition for formation of the district, such meeting may be called by order  
39 of the court without further publication. For the purposes of determining board  
40 membership, the owner or owners of real property within the district and their  
41 legally authorized representative or representatives shall be deemed to be  
42 residents of the district; for business organizations and other entities owning real  
43 property within the district, the individual or individuals legally authorized to  
44 represent the business organizations or entities in regard to the district shall be  
45 deemed to be a resident of the district;

46           (2) The property owners, when assembled, shall organize by the election  
47 of a chairman and secretary of the meeting who shall conduct the election. At the  
48 election, each acre of real property within the district shall represent one share,  
49 and each owner may have one vote in person or by proxy for every acre of real  
50 property owned by such person within the district;

51           (3) The one-third of the initial board members receiving the most votes  
52 shall be elected to positions having a term of three years. The one-third of initial  
53 board members receiving the next highest number of votes shall be elected to  
54 positions having a term of two years. The lowest one-third of initial board  
55 members receiving sufficient votes shall be elected to positions having a term of  
56 one year. Each initial director shall serve the term to which he or she was  
57 elected, and until a successor is duly elected and qualified. Successor directors  
58 shall be elected in the same manner as the initial directors at a meeting of the  
59 real property owners called by the board. Each successor director shall serve a

60 three-year term. The directors shall nominate and elect an interim director to  
61 complete any unexpired term of a director caused by resignation or  
62 disqualification;

63 (4) Directors shall be at least twenty-one years of age.

64 3. Notwithstanding any provision of section 238.216 and this section to  
65 the contrary, if the petition for formation of the district was filed pursuant to  
66 subsection 5 of section 238.207, the following procedures shall be followed:

67 (1) **If the district is comprised of any of one or more local**  
68 **transportation authorities to operate a public mass transportation**  
69 **system, the board of directors shall consist of not less than three nor**  
70 **more than five persons appointed by the chief executive officers of each**  
71 **local transportation authority proposing the creation of the**  
72 **district. For all other districts, if the district is comprised of four or more**  
73 local transportation authorities, the board of directors shall consist of the  
74 presiding officer of each local transportation authority within the district. If the  
75 district is comprised of two or three local transportation authorities, the board of  
76 directors shall consist of the presiding officer of each local transportation  
77 authority within the district and one person designated by the governing body of  
78 each local transportation authority within the district;

79 (2) Each director shall be at least twenty-one years of age and a resident  
80 or property owner of the local transportation authority the director represents.  
81 A director designated by the governing body of a local transportation authority  
82 may be removed by such governing body at any time with or without cause, **and**  
83 **a director appointed by the chief executive officer may be removed by**  
84 **the chief executive officer at any time with or without cause;** and

85 (3) Upon the assumption of office of a new presiding officer of a local  
86 transportation authority, such individual shall automatically succeed his  
87 predecessor as a member of the board of directors. Upon the removal, resignation  
88 or disqualification of a director designated by the governing body of a local  
89 transportation authority, such governing body shall designate a successor  
90 director.

91 4. **Except for those districts formed by local transportation**  
92 **authorities to operate a public mass transportation system, the**  
93 commission shall appoint one or more advisors to the board, who shall have no  
94 vote but shall have the authority to participate in all board meetings and  
95 discussions, whether open or closed, and shall have access to all records of the

96 district and its board of directors.

97           5. If the proposed project is not intended to be merged into the state  
98 highways and transportation system under the commission's jurisdiction, the local  
99 transportation authority that will assume maintenance of the project shall  
100 appoint one or more advisors to the board of directors who shall have the same  
101 rights as advisors appointed by the commission.

102           6. Any county or counties located wholly or partially within the district  
103 which is not a local transportation authority pursuant to subdivision (4) of  
104 subsection 1 of section 238.202 may appoint one or more advisors to the board  
105 who shall have the same rights as advisors appointed by the commission.

238.225. 1. Before construction or funding of any project the district shall  
2 submit the proposed project to the commission for its prior approval. If the  
3 commission by minute finds that the project will improve or is a necessary or  
4 desirable extension of the state highways and transportation system, the  
5 commission may preliminarily approve the project subject to the district providing  
6 plans and specifications for the proposed project and making any revisions in the  
7 plans and specifications required by the commission and the district and  
8 commission entering into a mutually satisfactory agreement regarding  
9 development and future maintenance of the project. After such preliminary  
10 approval, the district may impose and collect such taxes and assessments as may  
11 be included in the commission's preliminary approval. After the commission  
12 approves the final construction plans and specifications, the district shall obtain  
13 prior commission approval of any modification of such plans or specifications.

14           2. If the proposed project is not intended to be merged into the state  
15 highways and transportation system under the commission's jurisdiction, the  
16 district shall also submit the proposed project and proposed plans and  
17 specifications to the local transportation authority that will become the owner of  
18 the project for its prior approval.

19           3. In those instances where a local transportation authority is required  
20 to approve a project and the commission determines that it has no direct interest  
21 in that project, the commission may decline to consider the project. Approval of  
22 the project shall then vest exclusively with the local transportation authority  
23 subject to the district making any revisions in the plans and specifications  
24 required by the local transportation authority and the district and the local  
25 transportation authority entering into a mutually satisfactory agreement  
26 regarding development and future maintenance of the project. After the local

27 transportation authority approves the final construction plans and specifications,  
28 the district shall obtain prior approval of the local transportation authority before  
29 modifying such plans or specifications.

30 **4. Notwithstanding any provision of this section to the contrary,**  
31 **this section shall not apply to any transportation development district**  
32 **formed by local transportation authorities to operate a public mass**  
33 **transportation system.**

238.232. 1. If approved by at least four-sevenths of the qualified voters  
2 voting on the question in the district, the district may impose a property tax in  
3 an amount not to exceed the annual rate of ten cents on the hundred dollars  
4 assessed valuation. The district board may levy a property tax rate lower than  
5 its approved tax rate ceiling and may increase that lowered tax rate to a level not  
6 exceeding the tax rate ceiling without voter approval. The property tax shall be  
7 uniform throughout the district.

8 2. The ballot of submission shall be substantially in the following form:

9 Shall the ..... Transportation Development  
10 District impose a property tax upon all real and tangible personal property within  
11 the district at a rate of not more than ..... (insert amount) cents per hundred  
12 dollars assessed valuation for the purpose of providing revenue for the  
13 development of a project (or projects) in the district (insert general description of  
14 the project or projects, if necessary)?

15  YES  NO

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

18 3. The county collector of each county in which the district is partially or  
19 entirely located shall collect the property taxes and special benefit assessments  
20 made upon all real property and tangible personal property within that county  
21 and the district, in the same manner as other property taxes are collected.

22 4. Every county collector having collected or received district property  
23 taxes shall, on or before the fifteenth day of each month and after deducting his  
24 commissions, remit to the treasurer of that district the amount collected or  
25 received by him prior to the first day of the month. Upon receipt of such money,  
26 the district treasurer shall execute a receipt therefor, which he shall forward or  
27 deliver to the collector. The district treasurer shall deposit such sums into the  
28 district treasury, credited to the appropriate project or purpose. The collector and  
29 district treasurer shall make final settlement of the district account and

30 commissions owing, not less than once each year, if necessary.

31 **5. Notwithstanding any provision of sections 99.800 to 99.865 to**  
32 **the contrary, the real property tax for a transportation development**  
33 **district shall not be considered "payment in lieu of taxes" as such term**  
34 **is defined under sections 99.805 and 99.918. Tax revenues derived from**  
35 **such tax shall not be subject to allocation under the provisions of**  
36 **subsection 2 of section 99.845, or subsection 3 of section 99.957.**

238.236. 1. This section shall not apply to any tax levied pursuant to  
2 section 238.235, and no tax shall be imposed pursuant to the provisions of this  
3 section if a tax has been imposed by a transportation development district  
4 pursuant to section 238.235.

5 2. In lieu of the taxes allowed pursuant to section 238.235, any  
6 transportation development district which consists of all of one or more entire  
7 counties, all of one or more entire cities, or all of one or more entire counties and  
8 one or more entire cities which are totally outside the boundaries of those  
9 counties may by resolution impose a transportation development district sales tax  
10 on all retail sales made in such transportation development district which are  
11 subject to taxation pursuant to the provisions of sections 144.010 to 144.525,  
12 RSMo, for any transportation development purpose designated by the  
13 transportation development district in its ballot of submission to its qualified  
14 voters. No resolution enacted pursuant to the authority granted by this section  
15 shall be effective unless:

16 (1) The board of directors of the transportation development district  
17 submits to the qualified voters of the transportation development district, at a  
18 state general, primary, or special election, a proposal to authorize the board of  
19 directors of the transportation development district to impose or increase the levy  
20 of an existing tax pursuant to the provisions of this section; or

21 (2) The voters approved the question certified by the petition filed  
22 pursuant to subsection 5 of section 238.207.

23 3. If the transportation development district submits to the qualified  
24 voters of the transportation development district a proposal to authorize the  
25 board of directors of the transportation development district to impose or increase  
26 the levy of an existing tax pursuant to the provisions of subdivision (1) of  
27 subsection 2 of this section, the ballot of submission shall contain, but need not  
28 be limited to, the following language:

29 Shall the transportation development district of



30 .....(transportation development district's name)  
 31 impose a transportation development district-wide sales tax at the rate of .....  
 32 (insert amount) for a period of ..... (insert number) years from the date on which  
 33 such tax is first imposed for the purpose of ..... (insert  
 34 transportation development purpose)?

35  YES  NO

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

38 If a majority of the votes cast on the proposal by the qualified voters voting  
 39 thereon are in favor of the proposal, then the resolution and any amendments  
 40 thereto shall be in effect. If a majority of the votes cast by the qualified voters  
 41 voting are opposed to the proposal, then the board of directors of the  
 42 transportation development district shall have no power to impose the sales tax  
 43 authorized by this section unless and until the board of directors of the  
 44 transportation development district shall again have submitted another proposal  
 45 to authorize it to impose the sales tax pursuant to the provisions of this section  
 46 and such proposal is approved by a majority of the qualified voters voting  
 47 thereon.

48 4. Within ten days after the adoption of any resolution in favor of the  
 49 adoption of a transportation development district sales tax which has been  
 50 approved by the qualified voters of such transportation development district, the  
 51 transportation development district shall forward to the director of revenue, by  
 52 United States registered mail or certified mail, a certified copy of the resolution  
 53 of its board of directors. The resolution shall reflect the effective date  
 54 thereof. The sales tax authorized by this section shall become effective on the  
 55 first day of the second calendar quarter after the director of revenue receives  
 56 notice of adoption of such tax.

57 5. All revenue received by a transportation development district from the  
 58 tax authorized by this section which has been designated for a certain  
 59 transportation development purpose shall be deposited in a special trust fund and  
 60 shall be used solely for such designated purpose. Upon the expiration of the  
 61 period of years approved by the qualified voters pursuant to subsection 3 of this  
 62 section or if the tax authorized by this section is repealed pursuant to subsection  
 63 12 of this section, all funds remaining in the special trust fund shall continue to  
 64 be used solely for such designated transportation development purpose. Any  
 65 funds in such special trust fund which are not needed for current expenditures

66 may be invested by the board of directors in accordance with applicable laws  
67 relating to the investment of other transportation development district funds.

68           6. The sales tax may be imposed at a rate of one-eighth of one percent,  
69 one-fourth of one percent, three-eighths of one percent, one-half of one percent or  
70 one percent on the receipts from the sale at retail of all tangible personal  
71 property or taxable services at retail within the transportation development  
72 district adopting such tax, if such property and services are subject to taxation  
73 by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525,  
74 RSMo. Any transportation development district sales tax imposed pursuant to  
75 this section shall be imposed at a rate that shall be uniform throughout the  
76 district.

77           7. The resolution imposing the sales tax pursuant to this section shall  
78 impose upon all sellers a tax for the privilege of engaging in the business of  
79 selling tangible personal property or rendering taxable services at retail to the  
80 extent and in the manner provided in sections 144.010 to 144.525, RSMo, and the  
81 rules and regulations of the director of revenue issued pursuant thereto; except  
82 that the rate of the tax shall be the rate imposed by the resolution as the sales  
83 tax. The amount reported and returned to the director of revenue by the seller  
84 shall be computed on the basis of the combined rate of the tax imposed by  
85 sections 144.010 to 144.525, RSMo, and the tax imposed by the resolution as  
86 authorized by this section, plus any amounts imposed pursuant to other  
87 provisions of law.

88           8. On and after the effective date of any tax imposed pursuant to this  
89 section, the director of revenue shall perform all functions incident to the  
90 administration, collection, enforcement, and operation of the tax, and the director  
91 of revenue shall collect, in addition to all other sales taxes imposed by law, the  
92 additional tax authorized pursuant to this section. The tax imposed pursuant to  
93 this section and the taxes imposed pursuant to all other laws of the state of  
94 Missouri shall be collected together and reported upon such forms and pursuant  
95 to such administrative rules and regulations as may be prescribed by the director  
96 of revenue.

97           9. All applicable provisions contained in sections 144.010 to 144.525,  
98 RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo, governing  
99 local sales taxes, and section 32.057, RSMo, the uniform confidentiality provision,  
100 shall apply to the collection of the tax imposed by this section, except as modified  
101 in this section.

102           10. All sales taxes collected by the director of revenue pursuant to this  
103 section on behalf of any transportation development district, less one percent for  
104 the cost of collection, which shall be deposited in the state's general revenue fund  
105 after payment of premiums for surety bonds as provided in section 32.087, RSMo,  
106 shall be deposited in the state treasury to the credit of the "Transportation  
107 Development District Sales Tax Fund", which is hereby created. Moneys in the  
108 transportation development district sales tax fund shall not be deemed to be state  
109 funds and shall not be commingled with any funds of the state. All interest  
110 earned upon the balance in the transportation development district sales tax fund  
111 shall be deposited to the credit of the same fund. Any balance in the fund at the  
112 end of an appropriation period shall not be transferred to the general revenue  
113 fund and the provisions of section 33.080, RSMo, shall not apply to the fund. The  
114 director of revenue shall keep accurate records of the amount of money which was  
115 collected in each transportation development district imposing a sales tax  
116 pursuant to this section, and the records shall be open to the inspection of officers  
117 of each transportation development district and the general public. Not later  
118 than the tenth day of each month, the director of revenue shall distribute all  
119 moneys deposited in such fund during the preceding month to the proper  
120 transportation development district.

121           11. The director of revenue may authorize the state treasurer to make  
122 refunds from the amounts credited to any transportation development district for  
123 erroneous payments and overpayments made, and may redeem dishonored checks  
124 and drafts deposited to the credit of such districts. If any transportation  
125 development district repeals the tax authorized by this section, the transportation  
126 development district shall notify the director of revenue of the action at least  
127 ninety days prior to the effective date of the repeal and the director of revenue  
128 may order retention, for a period of one year, of two percent of the amount  
129 collected after receipt of such notice to cover possible refunds or overpayment of  
130 such tax and to redeem dishonored checks and drafts deposited to the credit of  
131 such accounts. After one year has elapsed after the effective date of repeal of the  
132 tax authorized by this section in such transportation development district, the  
133 director of revenue shall remit the balance in the account to the transportation  
134 development district and close the account of that transportation development  
135 district. The director of revenue shall notify each transportation development  
136 district of each instance of any amount refunded or any check redeemed from  
137 receipts due the transportation development district.

138           12. (1) No transportation development district imposing a sales tax  
139 pursuant to this section may repeal or amend such sales tax unless such repeal  
140 or amendment will not impair the district's ability to repay any liabilities which  
141 it has incurred, money which it has borrowed or revenue bonds, notes or other  
142 obligations which it has issued or which have been issued by the commission or  
143 any local transportation authority to finance any project or projects.

144           (2) Whenever the board of directors of any transportation development  
145 district in which a transportation development sales tax has been imposed in the  
146 manner provided by this section receives a petition, signed by ten percent of the  
147 qualified voters of such transportation development district calling for an election  
148 to repeal such transportation development sales tax, the board of directors shall,  
149 if such repeal will not impair the district's ability to repay any liabilities which  
150 it has incurred, money which it has borrowed or revenue bonds, notes or other  
151 obligations which it has issued or which have been issued by the commission or  
152 any local transportation authority to finance any project or projects, submit to the  
153 voters of such transportation development district a proposal to repeal the  
154 transportation development sales tax imposed pursuant to the provisions of this  
155 section. If a majority of the votes cast on the proposal by the qualified voters  
156 voting thereon are in favor of the proposal to repeal the transportation  
157 development sales tax, then the resolution imposing the transportation  
158 development sales tax, along with any amendments thereto, is repealed. If a  
159 majority of the votes cast by the qualified voters voting thereon are opposed to  
160 the proposal to repeal the transportation development sales tax, then the  
161 resolution imposing the transportation development sales tax, along with any  
162 amendments thereto, shall remain in effect.

163           **13. Notwithstanding any provision of sections 99.800 to 99.865,**  
164 **and this section to the contrary, the sales tax for a transportation**  
165 **district formed by local transportation authorities to operate a public**  
166 **mass transportation system:**

167           **(1) Shall not be considered economic activity taxes as such term**  
168 **is defined under sections 99.805 and 99.918;**

169           **(2) Tax revenues derived from such tax shall not be subject to**  
170 **allocation under the provisions of subsection 3 of section 99.845, or**  
171 **subsection 4 of section 99.957; and**

172           **(3) Shall be collected by the director of revenue, less one percent**  
173 **for the cost of collection which shall be deposited in the state's general**

174 revenue fund after payment of premiums for surety bonds as provided  
175 in section 32.087 and shall be deposited with the state treasurer in a  
176 special trust fund, which is hereby created, to be known as the  
177 "Transportation Development District Sales Tax Trust Fund". The  
178 moneys in this fund are not state funds and shall not be commingled  
179 with any funds of the state. The director of revenue shall keep  
180 accurate records of the amount of money in the trust fund which was  
181 collected in each district wherein a sales tax is imposed pursuant to the  
182 provisions of this section. The records shall be open to the inspection  
183 of the officers of the city and the public.

✓

Bill

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