

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 644

95TH GENERAL ASSEMBLY

2010

3322S.04T

AN ACT

To repeal sections 67.1000, 67.1003, 67.1360, 67.1361, 67.2000, and 70.220, RSMo, and to enact in lieu thereof six new sections relating to taxes to fund tourism and convention centers.

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

Section A. Sections 67.1000, 67.1003, 67.1360, 67.1361, 67.2000, and
2 70.220, RSMo, are repealed and six new sections enacted in lieu thereof, to be
3 known as sections 67.1000, 67.1003, 67.1360, 67.1361, 67.2000, and 70.220, to
4 read as follows:

67.1000. 1. The governing body of any county or of any city which is the
2 county seat of any county or which now or hereafter has a population of more
3 than three thousand five hundred inhabitants and which has heretofore been
4 authorized by the general assembly, or of any other city which has a population
5 of more than eighteen thousand and less than forty-five thousand inhabitants
6 located in a county of the first classification with a population over two hundred
7 thousand adjacent to a county of the first classification with a population over
8 nine hundred thousand, may impose a tax on the charges for all sleeping rooms
9 paid by the transient guests of hotels or motels situated in the city or county,
10 which shall be not more than five percent per occupied room per night, except
11 that such tax shall not become effective unless the governing body of the city or
12 county submits to the voters of the city or county at an election permitted under
13 section 115.123, RSMo, a proposal to authorize the governing body of the city or
14 county to impose a tax under the provisions of this section and section

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

15 67.1002. The tax authorized by this section and section 67.1002 shall be in
16 addition to the charge for the sleeping room and shall be in addition to any and
17 all taxes imposed by law and the proceeds of such tax shall be used by the city
18 or county solely for funding a convention and visitors bureau which shall be a
19 general not-for-profit organization with whom the city or county has contracted,
20 and which is established for the purpose of promoting the city or county as a
21 convention, visitor and tourist center. Such tax shall be stated separately from
22 all other charges and taxes.

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

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

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

3 (1) Any city or county, other than a city or county already imposing a tax on

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

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

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

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

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

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

22 ~~[(6) or]~~ **(7)** Any city of the third classification with more than twenty-six
23 thousand three hundred but fewer than twenty-six thousand seven hundred
24 inhabitants;

25 **(8) Any city of the third classification with more than ten thousand**
26 **eight hundred but fewer than ten thousand nine hundred inhabitants and**
27 **located in more than one county.**

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

40 ~~[2.]~~ **3.** Notwithstanding any other provision of law to the contrary, the tax
41 authorized in this section shall not be imposed in any city or county already imposing
42 such tax pursuant to any other law of this state, except that cities of the third class

43 having more than two thousand five hundred hotel and motel rooms, and located in
 44 a county of the first classification in which and where another tax on the charges for
 45 all sleeping rooms paid by the transient guests of hotels and motels situated in such
 46 county is imposed, may impose the tax authorized by this section of not more than
 47 one-half of one percent per occupied room per night.

48 [3.] 4. The ballot of submission for the tax authorized in this section shall be
 49 in substantially the following form:

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

54 YES NO

55 **If a majority of the votes cast on the question by the qualified voters voting**
 56 **thereon are in favor of the question, then the tax shall become effective on**
 57 **the first day of the second calendar quarter following the calendar quarter**
 58 **in which the election was held. If a majority of the votes cast on the**
 59 **question by the qualified voters voting thereon are opposed to the question,**
 60 **then the tax shall not become effective unless and until the question is**
 61 **resubmitted under this section to the qualified voters and such question is**
 62 **approved by a majority of the qualified voters voting on the question.**

63 [4.] 5. As used in this section, "transient guests" means a person or persons
 64 who occupy a room or rooms in a hotel or motel for thirty-one days or less during any
 65 calendar quarter.

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

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

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

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

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

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

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

23 (7) Any fourth class city having a population of more than two thousand five
24 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 than
26 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 third
29 classification having a population of more than thirty-five thousand but less than
30 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 thousand;

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

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

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

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

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

53 (16) Any third class city with a population of more than three thousand eight
54 hundred but less than four thousand inhabitants located in a county of the third
55 classification with a population of more than fifteen thousand nine hundred but less

56 than sixteen thousand inhabitants;

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

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

66 (19) Any fourth class city with a population of more than two thousand five
67 hundred but less than two thousand six hundred inhabitants located in a county of
68 the third classification with a population of more than nineteen thousand one hundred
69 but less than nineteen thousand two hundred inhabitants;

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

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

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

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

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

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

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

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

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

109 (29) Any city of the fourth classification with more than seven thousand seven
110 hundred but less than seven thousand eight hundred inhabitants located in a county
111 of the first classification with more than ninety-three thousand eight hundred but less
112 than ninety-three thousand nine hundred inhabitants;

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

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

119 (32) Any city of the fourth classification with more than three thousand eight
120 hundred but fewer than three thousand nine hundred inhabitants and located in any
121 county of the first classification with more than thirty-nine thousand seven hundred
122 but fewer than thirty-nine thousand eight hundred inhabitants;

123 **(33) Any county of the third classification without a township form**
124 **of government and with more than twelve thousand one hundred but fewer**
125 **than twelve thousand two hundred inhabitants.**

126 **2. The governing body of any city or county listed in subsection 1 of**
127 **this section** may impose a tax on the charges for all sleeping rooms paid by the
128 transient guests of hotels, motels, bed and breakfast inns and campgrounds and any
129 docking facility which rents slips to recreational boats which are used by transients
130 for sleeping, which shall be at least two percent, but not more than five percent per
131 occupied room per night, except that such tax shall not become effective unless the
132 governing body of the city or county submits to the voters of the city or county at a
133 state general, primary or special election, a proposal to authorize the governing body

134 of the city or county to impose a tax pursuant to the provisions of this section and
 135 section 67.1362. The tax authorized by this section and section 67.1362 shall be in
 136 addition to any charge paid to the owner or operator and shall be in addition to any
 137 and all taxes imposed by law and the proceeds of such tax shall be used by the city
 138 or county solely for funding the promotion of tourism. Such tax shall be stated
 139 separately from all other charges and taxes.

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

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

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

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

28 YES NO

29 If a majority of the votes cast on the question by the qualified voters voting
 30 thereon are in favor of the question, then the tax shall become effective on the
 31 first day of the calendar quarter following the calendar quarter in which the

32 election was held. If a majority of the votes cast on the question by the qualified
33 voters voting thereon are opposed to the question, then the governing body for the
34 city or county shall have no power to impose the tax authorized by this section
35 unless and until the governing body of the city or county again submits the
36 question to the qualified voters of the city or county and such question is
37 approved by a majority of the qualified voters voting on the question.

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

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

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

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

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

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] **An**
4 **exhibition center and recreational facility district may be created under**
5 **this section in the following counties:**

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

8 (2) Any county of the first classification with more than one hundred

9 ninety-eight thousand but less than one hundred ninety-nine thousand two hundred
10 inhabitants[, or];

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

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

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

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

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

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

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

29 (10) Any county of the first classification with more than two hundred forty
30 thousand three hundred but less than two hundred forty thousand four hundred
31 inhabitants[.];

32 (11) Any county of the third classification with a township form of
33 government and with more than eight thousand nine hundred but fewer
34 than nine thousand inhabitants;

35 (12) Any county of the third classification without a township form
36 of government and with more than eighteen thousand nine hundred but
37 fewer than nineteen thousand inhabitants;

38 (13) Any county of the third classification with a township form of
39 government and with more than eight thousand but fewer than eight
40 thousand one hundred inhabitants;

41 (14) Any county of the third classification with a township form of
42 government and with more than eleven thousand five hundred but fewer
43 than eleven thousand six hundred inhabitants.

44 3. Whenever not less than fifty owners of real property located
45 within any county listed in subsection 2 of this section desire to create an
46 exhibition center and recreational facility district, the property owners shall file a
47 petition with the governing body of each county located within the boundaries of the

48 proposed district requesting the creation of the district. The district boundaries may
49 include all or part of the counties described in this section. The petition shall contain
50 the following information:

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

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

55 (3) The name of the proposed district.

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

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

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

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

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

67 [4.] 5. Whenever a hearing is held as provided by this section, the governing
68 body of each county located within the proposed district shall:

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

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

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

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

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

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

85 (3) The name of the district;

86 (4) The uses for any revenue generated by a sales tax imposed pursuant to

87 this section; and

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

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

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

101 YES NO

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

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

117 [7.] 8. There is hereby created a board of trustees to administer any district
118 created and the expenditure of revenue generated pursuant to this section consisting
119 of four individuals to represent each county approving the district, as provided in this
120 subsection. The governing body of each county located within the district, upon
121 approval of that county's sales tax proposal, shall appoint four members to the board
122 of trustees; at least one shall be an owner of a nonlodging business located within the
123 taxing district, or their designee, at least one shall be an owner of a lodging facility
124 located within the district, or their designee, and all members shall reside in the
125 district except that one nonlodging business owner, or their designee, and one lodging

126 facility owner, or their designee, may reside outside the district. Each trustee shall
127 be at least twenty-five years of age and a resident of this state. Of the initial trustees
128 appointed from each county, two shall hold office for two years, and two shall hold
129 office for four years. Trustees appointed after expiration of the initial terms shall be
130 appointed to a four-year term by the governing body of the county the trustee
131 represents, with the initially appointed trustee to remain in office until a successor
132 is appointed, and shall take office upon being appointed. Each trustee may be
133 reappointed. Vacancies shall be filled in the same manner in which the trustee
134 vacating the office was originally appointed. The trustees shall not receive
135 compensation for their services, but may be reimbursed for their actual and necessary
136 expenses. The board shall elect a chair and other officers necessary for its
137 membership. Trustees may be removed if:

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

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

143 [8.] 9. The board of trustees shall have the following powers, authority, and
144 privileges:

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

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

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

156 (4) To borrow money and incur indebtedness and evidence the same by
157 certificates, notes, or debentures, to issue bonds and use any one or more lawful
158 funding methods the district may obtain for its purposes at such rates of interest as
159 the district may determine. Any bonds, notes, and other obligations issued or
160 delivered by the district may be secured by mortgage, pledge, or deed of trust of any
161 or all of the property and income of the district. Every issue of such bonds, notes, or
162 other obligations shall be payable out of property and revenues of the district and may
163 be further secured by other property of the district, which may be pledged, assigned,
164 mortgaged, or a security interest granted for such payment, without preference or

165 priority of the first bonds issued, subject to any agreement with the holders of any
166 other bonds pledging any specified property or revenues. Such bonds, notes, or other
167 obligations shall be authorized by resolution of the district board, and shall bear such
168 date or dates, and shall mature at such time or times, but not in excess of thirty
169 years, as the resolution shall specify. Such bonds, notes, or other obligations shall be
170 in such denomination, bear interest at such rate or rates, be in such form, either
171 coupon or registered, be issued as current interest bonds, compound interest bonds,
172 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
173 manner, be payable in such place or places, and be subject to redemption as such
174 resolution may provide, notwithstanding section 108.170, RSMo. The bonds, notes,
175 or other obligations may be sold at either public or private sale, at such interest rates,
176 and at such price or prices as the district shall determine;

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

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

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

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

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

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

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

196 [9.] 10. There is hereby created the "Exhibition Center and Recreational
197 Facility District Sales Tax Trust Fund", which shall consist of all sales tax revenue
198 collected pursuant to this section. The director of revenue shall be custodian of the
199 trust fund, and moneys in the trust fund shall be used solely for the purposes
200 authorized in this section. Moneys in the trust fund shall be considered nonstate
201 funds pursuant to section 15, article IV, Constitution of Missouri. The director of
202 revenue shall invest moneys in the trust fund in the same manner as other funds are
203 invested. Any interest and moneys earned on such investments shall be credited to

204 the trust fund. All sales taxes collected by the director of revenue pursuant to this
205 section on behalf of the district, less one percent for the cost of collection which shall
206 be deposited in the state's general revenue fund after payment of premiums for surety
207 bonds as provided in section 32.087, RSMo, shall be deposited in the trust fund. The
208 director of revenue shall keep accurate records of the amount of moneys in the trust
209 fund which was collected in the district imposing a sales tax pursuant to this section,
210 and the records shall be open to the inspection of the officers of each district and the
211 general public. Not later than the tenth day of each month, the director of revenue
212 shall distribute all moneys deposited in the trust fund during the preceding month to
213 the district. The director of revenue may authorize refunds from the amounts in the
214 trust fund and credited to the district for erroneous payments and overpayments
215 made, and may redeem dishonored checks and drafts deposited to the credit of the
216 district.

217 [10.] 11. The sales tax authorized by this section is in addition to all other
218 sales taxes allowed by law. Except as modified in this section, all provisions of
219 sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant to this
220 section.

221 [11.] 12. Any sales tax imposed pursuant to this section shall not extend past
222 the initial term approved by the voters unless an extension of the sales tax is
223 submitted to and approved by the qualified voters in each county in the manner
224 provided in this section. Each extension of the sales tax shall be for a period not to
225 exceed twenty years. The ballot of submission for the extension shall be in
226 substantially the following form:

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

231 YES NO

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

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

239 [12.] 13. Once the sales tax authorized by this section is abolished or
240 terminated by any means, all funds remaining in the trust fund shall be used solely
241 for the purposes approved in the ballot question authorizing the sales tax. The sales
242 tax shall not be abolished or terminated while the district has any financing or other

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

262 [13.] 14. In the event that the district is dissolved or terminated by any
263 means, the governing bodies of the counties in the district shall appoint a person to
264 act as trustee for the district so dissolved or terminated. Before beginning the
265 discharge of duties, the trustee shall take and subscribe an oath to faithfully
266 discharge the duties of the office, and shall give bond with sufficient security,
267 approved by the governing bodies of the counties, to the use of the dissolved or
268 terminated district, for the faithful discharge of duties. The trustee shall have and
269 exercise all powers necessary to liquidate the district, and upon satisfaction of all
270 remaining obligations of the district, shall pay over to the county treasurer of each
271 county in the district and take receipt for all remaining moneys in amounts based on
272 the ratio the levy of each county bears to the total levy for the district in the previous
273 three years or since the establishment of the district, whichever time period is
274 shorter. Upon payment to the county treasurers, the trustee shall deliver to the clerk
275 of the governing body of any county in the district all books, papers, records, and
276 deeds belonging to the dissolved district.

70.220. 1. Any municipality or political subdivision of this state, as
2 herein defined, may contract and cooperate with any other municipality or
3 political subdivision, or with an elective or appointive official thereof, or with a
4 duly authorized agency of the United States, or of this state, or with other states
5 or their municipalities or political subdivisions, or with any private person, firm,

6 association or corporation, for the planning, development, construction,
7 acquisition or operation of any public improvement or facility, or for a common
8 service; provided, that the subject and purposes of any such contract or
9 cooperative action made and entered into by such municipality or political
10 subdivision shall be within the scope of the powers of such municipality or
11 political subdivision.

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

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

38 4. If any contract or cooperative action entered into under this section is
39 between a municipality or political subdivision and an elective or appointive
40 official of another municipality or political subdivision, such contract or
41 cooperative action shall be approved by the governing body of the unit of
42 government in which such elective or appointive official resides.

43 [4.] 5. In the event an agreement for the distribution of tax revenues is
44 entered into between a county of the first classification without a charter form of
45 government and a constitutional charter city with a population of more than one
46 hundred forty thousand that is located in said county prior to a vote to authorize
47 the imposition of such tax, then all revenue received from such tax shall be
48 distributed in accordance with said agreement for so long as the tax remains in
49 effect or until the agreement is modified by mutual agreement of the parties.

✓

Unofficial

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