CONFERENCE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 23

AN ACT

To repeal sections 32.087, 33.080, 64.196, 67.1010, 71.285, 99.845, 137.090, 137.095, 137.720, 137.1018, 144.010, 144.020, 144.021, 144.030, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 169.270, 169.291, 169.301, 169.324, 169.350, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 198.345, 302.302, 302.341, 360.045, 374.150, 476.385, and 577.041, RSMo, and 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, merged with conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninetysixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for

senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and to enact in lieu thereof sixty new sections relating to taxation, with penalty provisions, an emergency clause for certain sections, and an effective date for certain sections.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

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Section A. Sections 32.087, 33.080, 64.196, 67.1010,
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      71.285, 99.845, 137.090, 137.095, 137.720, 137.1018, 144.010,
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      144.020, 144.021, 144.030, 144.069, 144.071, 144.440, 144.450,
      144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 169.270,
      169.291, 169.301, 169.324, 169.350, 184.800, 184.805, 184.810,
      184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845,
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      184.850, 184.865, 198.345, 302.302, 302.341, 360.045, 374.150,
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      476.385, and 577.041, RSMo, and 302.060 as enacted by conference
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      committee substitute for senate substitute for senate committee
      substitute for house committee substitute for house bill no.
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      1402, merged with conference committee substitute for house
      committee substitute no. 2 for senate committee substitute for
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      senate bill no. 480, ninety-sixth general assembly, second
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      regular session, and section 302.060 as enacted by conference
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      committee substitute for senate substitute for senate committee
      substitute for house committee substitute for house bill no.
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      1402, ninety-sixth general assembly, second regular session, and
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      section 302.304 as enacted by conference committee substitute for
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      house committee substitute no. 2 for senate committee substitute
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for senate bill no. 480, ninety-sixth general assembly, second
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      regular session, and section 302.304 as enacted by conference
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      committee substitute for house committee substitute for senate
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      committee substitute for senate bills nos. 930 & 947, ninety-
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      fourth general assembly, second regular session, and section
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      302.309 as enacted by conference committee substitute for senate
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      substitute for senate committee substitute for house committee
      substitute for house bill no. 1402, ninety-sixth general
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      assembly, second regular session, and section 302.309 as enacted
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      by conference committee substitute for house committee substitute
      no. 2 for senate committee substitute for senate bill no. 480,
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      ninety-sixth general assembly, second regular session, and
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      section 302.525 as enacted by conference committee substitute for
      house committee substitute no. 2 for senate committee substitute
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      for senate bill no. 480, ninety-sixth general assembly, second
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      regular session, and section 302.525 as enacted by conference
      committee substitute for house committee substitute for senate
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      committee substitute for senate bills nos. 930 & 947, ninety-
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      fourth general assembly, second regular session, are repealed and
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      sixty new sections enacted in lieu thereof, to be known as
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      sections 32.087, 33.080, 33.295, 64.196, 67.1010, 67.1020,
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      67.1368, 71.285, 77.675, 92.387, 94.1060, 99.845, 137.090,
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      137.095, 137.720, 137.1018, 144.010, 144.020, 144.021, 144.030,
      144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.605,
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      144.610, 144.613, 144.615, 169.270, 169.291, 169.301, 169.324,
      169.350, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827,
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      184.830, 184.835, 184.840, 184.845, 184.847, 184.850, 184.865,
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198.345, 302.060, 302.302, 302.304, 302.309, 302.341, 302.525,

- 1 360.045, 374.150, 476.385, 577.041, and 1, to read as follows:
- 2 32.087. 1. Within ten days after the adoption of any
- 3 ordinance or order in favor of adoption of any local sales tax
- 4 authorized under the local sales tax law by the voters of a
- 5 taxing entity, the governing body or official of such taxing
- 6 entity shall forward to the director of revenue by United States
- 7 registered mail or certified mail a certified copy of the
- 8 ordinance or order. The ordinance or order shall reflect the
- 9 effective date thereof.
- 10 2. Any local sales tax so adopted shall become effective on
- 11 the first day of the second calendar quarter after the director
- of revenue receives notice of adoption of the local sales tax,
- except as provided in subsection 18 of this section, and shall be
- imposed on all transactions on which the Missouri state sales tax
- is imposed.
- 3. Every retailer within the jurisdiction of one or more
- taxing entities which has imposed one or more local sales taxes
- 18 under the local sales tax law shall add all taxes so imposed
- 19 along with the tax imposed by the sales tax law of the state of
- 20 Missouri to the sale price and, when added, the combined tax
- 21 shall constitute a part of the price, and shall be a debt of the
- 22 purchaser to the retailer until paid, and shall be recoverable at
- law in the same manner as the purchase price. The combined rate
- of the state sales tax and all local sales taxes shall be the sum
- of the rates, multiplying the combined rate times the amount of
- the sale.
- 27 4. The brackets required to be established by the director
- of revenue under the provisions of section 144.285 shall be based

- upon the sum of the combined rate of the state sales tax and all local sales taxes imposed under the provisions of the local sales tax law.
- 4 5. (1) The ordinance or order imposing a local sales tax 5 under the local sales tax law shall impose a tax upon all 6 [sellers a tax for the privilege of engaging in the business of 7 selling tangible personal property or rendering taxable services 8 at retail] transactions upon which the Missouri state sales tax 9 is imposed to the extent and in the manner provided in sections 10 144.010 to 144.525, and the rules and regulations of the director 11 of revenue issued pursuant thereto; except that the rate of the 12 tax shall be the sum of the combined rate of the state sales tax 13 or state highway use tax and all local sales taxes imposed under the provisions of the local sales tax law. 14
- 15 (2) Notwithstanding any other provision of law to the 16 contrary, local taxing jurisdictions, except those in which 17 voters previously have approved a local use tax under section 144.757, shall have placed on the ballot on or after the general 18 election in November 2014, but no later than the general election 19 20 in November 2016, whether to repeal application of the local 21 sales tax to the titling of motor vehicles, trailers, boats, and 22 outboard motors that are subject to state sales tax under section 23 144.020 and purchased from a source other than a licensed 24 Missouri dealer. The ballot question presented to the local 25 voters shall contain substantially the following language: 26 Shall the (local

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- boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer? Approval of this measure will result in a reduction of local revenue to provide for vital services for (local jurisdiction's name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers. ☐ YES □ NO If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO". (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of
 - this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2016, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

(4) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters, the governing body of any local taxing jurisdiction that previously had imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors may, at any time, place a proposal on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a

1 source other than a licensed Missouri dealer. If a majority of 2 the votes cast by the registered voters voting thereon are in 3 favor of the proposal to repeal application of the local sales 4 tax to such titling, then the local sales tax shall no longer be 5 applied to the titling of motor vehicles, trailers, boats, and 6 outboard motors purchased from a source other than a licensed 7 Missouri dealer. If a majority of the votes cast by the 8 registered voters voting thereon are opposed to the proposal to 9 repeal application of the local sales tax to such titling, such 10 application shall remain in effect.

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(5) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the general election in November 2016, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election and calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to the

- 1 <u>titling of motor vehicles, trailers, boats, and outboard motors</u>
- 2 purchased from a source other than a licensed Missouri dealer.
- 3 If a majority of the votes cast by the registered voters voting
- 4 thereon are opposed to the proposal to repeal application of the
- 5 <u>local sales tax to such titling, such application shall remain in</u>
- 6 <u>effect.</u>
- 7 (6) Nothing in this subsection shall be construed to
- 8 <u>authorize the voters of any jurisdiction to repeal application of</u>
- 9 <u>any state sales or use tax.</u>
- 10 (7) If any local sales tax on the titling of motor
- 11 <u>vehicles, trailers, boats, and outboard motors purchased from a</u>
- 12 <u>source other than a licensed Missouri dealer is repealed, such</u>
- repeal shall take effect on the first day of the second calendar
- 14 quarter after the election. If any local sales tax on the
- titling of motor vehicles, trailers, boats, and outboard motors
- 16 purchased from a source other than a licensed Missouri dealer is
- 17 required to cease to be applied or collected due to failure of a
- 18 local taxing jurisdiction to hold an election pursuant to
- 19 <u>subdivision (2) of this subsection, such cessation shall take</u>
- 20 effect on March 1, 2017.
- 21 6. On and after the effective date of any local sales tax
- 22 imposed under the provisions of the local sales tax law, the
- 23 director of revenue shall perform all functions incident to the
- 24 administration, collection, enforcement, and operation of the
- 25 tax, and the director of revenue shall collect in addition to the
- 26 sales tax for the state of Missouri all additional local sales
- 27 taxes authorized under the authority of the local sales tax law.
- 28 All local sales taxes imposed under the local sales tax law

together with all taxes imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

- 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of any local sales tax imposed under the local sales tax law except as modified by the local sales tax law.
- 8. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under the provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter be amended, it being the intent of this general assembly to ensure that the same sales tax exemptions granted from the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the imposition and collection of all local sales taxes imposed under the local sales tax law.
- 9. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of the local sales tax law, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from any local sales tax imposed by the local sales tax law.
 - 10. All discounts allowed the retailer under the provisions

- of the state sales tax law for the collection of and for payment
- 2 of taxes under the provisions of the state sales tax law are
- 3 hereby allowed and made applicable to any local sales tax
- 4 collected under the provisions of the local sales tax law.
- 5 11. The penalties provided in section 32.057 and sections
- 6 144.010 to 144.525 for a violation of the provisions of those
- 7 sections are hereby made applicable to violations of the
- 8 provisions of the local sales tax law.
- 9 12. (1) For the purposes of any local sales tax imposed by
- an ordinance or order under the local sales tax law, all sales,
- 11 except the sale of motor vehicles, trailers, boats, and outboard
- motors required to be titled under the laws of the state of
- 13 <u>Missouri</u>, shall be deemed to be consummated at the place of
- business of the retailer unless the tangible personal property
- sold is delivered by the retailer or his agent to an out-of-state
- 16 destination. In the event a retailer has more than one place of
- business in this state which participates in the sale, the sale
- shall be deemed to be consummated at the place of business of the
- 19 retailer where the initial order for the tangible personal
- 20 property is taken, even though the order must be forwarded
- 21 elsewhere for acceptance, approval of credit, shipment or
- 22 billing. A sale by a retailer's agent or employee shall be
- deemed to be consummated at the place of business from which he
- works.
- 25 (2) For the purposes of any local sales tax imposed by an
- ordinance or order under the local sales tax law, the sales tax
- 27 upon the titling of all [sales of] motor vehicles, trailers,
- boats, and outboard motors shall be [deemed to be consummated]

imposed at the rate in effect at the location of the residence of the purchaser, and remitted to that local taxing entity, and not at the place of business of the retailer, or the place of

business from which the retailer's agent or employee works.

through 124, as amended.

- 5 (3) For the purposes of any local tax imposed by an 6 ordinance or under the local sales tax law on charges for mobile 7 telecommunications services, all taxes of mobile 8 telecommunications service shall be imposed as provided in the 9 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116
 - 13. Local sales taxes [imposed pursuant to the local sales tax law] shall not be imposed on the seller [on the purchase and sale] of motor vehicles, trailers, boats, and outboard motors [shall not be collected and remitted by the seller,] required to be titled under the laws of the state of Missouri, but shall be collected from the purchaser by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax under the local sales tax law.
 - 14. The director of revenue and any of his deputies, assistants and employees who have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands of the director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds payable to any and all taxing entities in whose behalf such funds have been collected under the local sales tax law in the amount of one hundred thousand dollars for each

- 1 such tax; but the director of revenue may enter into a blanket
- 2 bond covering himself and all such deputies, assistants and
- 3 employees. The cost of any premium for such bonds shall be paid
- 4 by the director of revenue from the share of the collections
- 5 under the sales tax law retained by the director of revenue for
- 6 the benefit of the state.
- 7 15. The director of revenue shall annually report on his
- 8 management of each trust fund which is created under the local
- 9 sales tax law and administration of each local sales tax imposed
- 10 under the local sales tax law. He shall provide each taxing
- 11 entity imposing one or more local sales taxes authorized by the
- 12 local sales tax law with a detailed accounting of the source of
- 13 all funds received by him for the taxing entity. Notwithstanding
- any other provisions of law, the state auditor shall annually
- 15 audit each trust fund. A copy of the director's report and
- annual audit shall be forwarded to each taxing entity imposing
- one or more local sales taxes.
- 18 16. Within the boundaries of any taxing entity where one or
- more local sales taxes have been imposed, if any person is
- delinquent in the payment of the amount required to be paid by
- 21 him under the local sales tax law or in the event a determination
- 22 has been made against him for taxes and penalty under the local
- 23 sales tax law, the limitation for bringing suit for the
- 24 collection of the delinquent tax and penalty shall be the same as
- 25 that provided in sections 144.010 to 144.525. Where the director
- of revenue has determined that suit must be filed against any
- 27 person for the collection of delinquent taxes due the state under
- 28 the state sales tax law, and where such person is also delinquent

in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

- under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.
- 18. If a local sales tax has been in effect for at least one year under the provisions of the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at an election as provided for in the local sales tax law prior to the date such tax is due to expire, the tax so reimposed shall become effective the first day of the first calendar quarter after the director receives a certified copy of the ordinance, order or resolution accompanied by a map clearly showing the boundaries thereof and the results of such election, provided that such ordinance, order or resolution and all necessary accompanying materials are received by the director at least thirty days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as a result

of the provisions of this subsection shall be paid by the city or county reimposing such tax.

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33.080. 1. All fees, funds and moneys from whatsoever source received by any department, board, bureau, commission, institution, official or agency of the state government by virtue of any law or rule or regulation made in accordance with any law, excluding all funds received and disbursed by the state on behalf of counties and cities, towns and villages shall, by the official authorized to receive same, and at stated intervals of not more than thirty days, be placed in the state treasury to the credit of the particular purpose or fund for which collected, and shall be subject to appropriation by the general assembly for the particular purpose or fund for which collected during the biennium in which collected and appropriated. The unexpended balance remaining in all such funds (except such unexpended balance as may remain in any fund authorized, collected and expended by virtue of the provisions of the constitution of this state) shall at the end of the biennium and after all warrants on same have been discharged and the appropriation thereof has lapsed, be transferred and placed to the credit of the [ordinary] general revenue fund of the state by the state treasurer. Any official or any person who shall willfully fail to comply with any of the provisions of this section, and any person who shall willfully violate any provision hereof, shall be deemed guilty of a misdemeanor; provided, that all such money received by the curators of the University of Missouri except those funds required by law or by instrument granting the same to be paid into the seminary fund of the state, is excepted herefrom, and in

- the case of other state educational institutions there is excepted herefrom, gifts or trust funds from whatever source; appropriations; gifts or grants from the federal government, private organizations and individuals; funds for or from student activities; farm or housing activities; and other funds from which the whole or some part thereof may be liable to be repaid to the person contributing the same; and hospital fees. All of the above excepted funds shall be reported in detail quarterly to the governor and biennially to the general assembly.
 - 2. Notwithstanding any provision of law to the contrary concerning the transfer of funds, ten million dollars shall be transferred from the insurance dedicated fund established under section 374.150, and placed to the credit of the rebuild damaged infrastructure fund created in section 33.295 on July 1, 2013.

- <u>Damaged Infrastructure Program" to provide funding for the reconstruction, replacement, or renovation of, or repair to, any infrastructure damaged by a presidentially declared natural disaster, including, but not limited to, the physical components of interrelated systems providing essential commodities and services to the public which includes transportation, communication, sewage, water, and electric systems as well as public elementary and secondary school buildings.</u>
- 2. There is hereby created in the state treasury the "Rebuild Damaged Infrastructure Fund", which shall consist of money appropriated or collected under this section. Any amount to be transferred to the fund on July 1, 2013, pursuant to subsection 2 of section 33.080 and subsection 2 of section

- 1 360.045, in excess of fifteen million dollars shall instead be
- 2 transferred to the state general revenue fund. The state
- 3 treasurer shall be custodian of the fund and may approve
- 4 disbursements from the fund in accordance with sections 30.170
- 5 and 30.180. Upon appropriation, money in the fund shall be used
- 6 solely for the purposes of this section. Any moneys remaining in
- 7 the fund at the end of the biennium shall revert to the credit of
- 8 the general revenue fund. The state treasurer shall invest
- 9 moneys in the fund in the same manner as other funds are
- 10 <u>invested</u>. Any interest and moneys earned on such investments
- 11 <u>shall be credited to the fund.</u>
- 12 <u>3. No money in the fund shall be expended for the</u>
- reconstruction, replacement, or renovation of, or repair to, any
- 14 <u>infrastructure damaged by a presidentially declared natural</u>
- disaster when such reconstruction, replacement, renovation, or
- 16 repair is eligible for funding by the United States Department of
- Housing and Urban Development through a 2013 supplemental
- 18 disaster allocation of community development block grant funds.
- 19 4. The provisions of this section shall expire on June 30,
- 20 2014.
- 21 64.196. <u>1.</u> After August 28, 2001, any county seeking to
- 22 adopt a building code in a manner set forth in section 64.180
- shall, in creating or amending such code, adopt a current,
- 24 calendar year 1999 or later edition, nationally recognized
- 25 building code, as amended.
- 2. No county building ordinance so adopted shall conflict
- 27 with liquefied petroleum gas installations governed by section
- 28 323.020.

1 67.1010. Any tax, and the revenues derived from the tax, imposed under the provisions of sections 67.1006 to 67.1012 shall be administered by the tourism commission, appointed under the provisions of sections 67.1006 to 67.1012. The revenues received from the tax shall be deposited by the commission in a special fund and used solely for the promotion of tourism within the county with at least fifty percent of the revenue used for joint efforts to promote a state operated facility for the first five years the tax is in effect. After the expiration of five years, the commission shall decide on the use of the moneys. the revenue from the tax shall be used for salaries.1

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67.1020. Nongovernmental agencies congressionally mandated to provide disaster relief services shall be exempt from paying a transient guest tax imposed under this chapter and chapters 66, 92, and 94. No such tax shall be imposed on any person where payment is being made by such an agency.

67.1368. 1. The governing body of any county of the third classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient quests of hotels or motels situated in the county or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election a proposal to authorize

- 1 the governing body of the county to impose a tax under this 2 section. The tax authorized in this section shall be in addition 3 to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the county 4 5 for the promotion of tourism, growth of the region, and economic 6 development. Such tax shall be stated separately from all other 7 charges and taxes. 8 2. The ballot of submission for the tax authorized in this 9 section shall be in substantially the following form: 10 Shall (insert the name of the county) impose a tax on the charges for all sleeping rooms paid by the transient 11 12 quests of hotels and motels situated in (name of 13 county) at a rate of (insert rate of percent) percent for 14 the promotion of the county, growth of the region, and economic 15 development? 16 ☐ YES 17 If a majority of the votes cast on the question by the qualified 18 voters voting thereon are in favor of the question, then the tax 19 shall become effective on the first day of the second calendar 20 quarter following the calendar quarter in which the election was 21 held. If a majority of the votes cast on the question by the 22 qualified voters voting thereon are opposed to the question, then 23 the tax authorized by this section shall not become effective 24 unless and until the question is resubmitted under this section 25 to the qualified voters of the county and such question is 26 approved by a majority of the qualified voters of the county 27 voting on the question.
 - 3. As used in this section, "transient quests" means

persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

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71.285. 1. Whenever weeds or trash, in violation of an ordinance, are allowed to grow or accumulate, as the case may be, on any part of any lot or ground within any city, town or village in this state, the owner of the ground, or in case of joint tenancy, tenancy by entireties or tenancy in common, each owner thereof, shall be liable. The marshal or other city official as designated in such ordinance shall give a hearing after ten days' notice thereof, either personally or by United States mail to the owner or owners, or the owner's agents, or by posting such notice on the premises; thereupon, the marshal or other designated city official may declare the weeds or trash to be a nuisance and order the same to be abated within five days; and in case the weeds or trash are not removed within the five days, the marshal or other designated city official shall have the weeds or trash removed, and shall certify the costs of same to the city clerk, who shall cause a special tax bill therefor against the property to be prepared and to be collected by the collector, with other taxes assessed against the property; and the tax bill from the date of its issuance shall be a first lien on the property until paid and shall be prima facie evidence of the recitals therein and of its validity, and no mere clerical error or informality in the same, or in the proceedings leading up to the issuance, shall be a defense thereto. Each special tax bill shall be issued by the city clerk and delivered to the collector on or before the first day of June of each year. Such tax bills if not paid when due shall bear interest at the rate of eight percent per annum.

Notwithstanding the time limitations of this section, any city, 1 2 town or village located in a county of the first classification may hold the hearing provided in this section four days after 3 4 notice is sent or posted, and may order at the hearing that the 5 weeds or trash shall be abated within five business days after 6 the hearing and if such weeds or trash are not removed within 7 five business days after the hearing, the order shall allow the 8 city to immediately remove the weeds or trash pursuant to this 9 section. Except for lands owned by a public utility, rights-of-10 way, and easements appurtenant or incidental to lands controlled by any railroad, the department of transportation, the department 11 12 of natural resources or the department of conservation, the 13 provisions of this subsection shall not apply to any city with a 14 population of at least seventy thousand inhabitants which is 15 located in a county of the first classification with a population 16 of less than one hundred thousand inhabitants which adjoins a 17 county with a population of less than one hundred thousand inhabitants that contains part of a city with a population of 18 19 three hundred fifty thousand or more inhabitants, any city with a 20 population of one hundred thousand or more inhabitants which is 21 located within a county of the first classification that adjoins 22 no other county of the first classification, or any city, town or 23 village located within a county of the first classification with 24 a charter form of government with a population of nine hundred 25 thousand or more inhabitants, or any city with a population of 26 three hundred fifty thousand or more inhabitants which is located 27 in more than one county, or the City of St. Louis, where such 28 city, town or village establishes its own procedures for

abatement of weeds or trash, and such city may charge its costs of collecting the tax bill, including attorney fees, in the event a lawsuit is required to enforce a tax bill.

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- Except as provided in subsection 3 of this section, if 5 weeds are allowed to grow, or if trash is allowed to accumulate, 6 on the same property in violation of an ordinance more than once 7 during the same growing season in the case of weeds, or more than 8 once during a calendar year in the case of trash, in any city 9 with a population of three hundred fifty thousand or more 10 inhabitants which is located in more than one county, in the City of St. Louis, in any city, town or village located in a county of 11 12 the first classification with a charter form of government with a 13 population of nine hundred thousand or more inhabitants, in any 14 fourth class city located in a county of the first classification 15 with a charter form of government and a population of less than 16 three hundred thousand, or in any home rule city with more than one hundred thirteen thousand two hundred but less than one 17 hundred thirteen thousand three hundred inhabitants located in a 18 19 county with a charter form of government and with more than six 20 hundred thousand but less than seven hundred thousand 21 inhabitants, the marshal or other designated city official may 22 order that the weeds or trash be abated within five business days 23 after notice is sent to or posted on the property. In case the 24 weeds or trash are not removed within the five days, the marshal 25 or other designated city official may have the weeds or trash 26 removed and the cost of the same shall be billed in the manner described in subsection 1 of this section. 27
 - 3. If weeds are allowed to grow, or if trash is allowed to

accumulate, on the same property in violation of an ordinance 1 2 more than once during the same growing season in the case of weeds, or more than once during a calendar year in the case of 3 4 trash, in any city with a population of three hundred fifty 5 thousand or more inhabitants which is located in more than one 6 county, in the City of St. Louis, in any city, town or village 7 located in a county of the first classification with a charter 8 form of government with a population of nine hundred thousand or 9 more inhabitants, in any fourth class city located in a county of 10 the first classification with a charter form of government and a population of less than three hundred thousand, in any home rule 11 12 city with more than one hundred thirteen thousand two hundred but 13 less than one hundred thirteen thousand three hundred inhabitants 14 located in a county with a charter form of government and with 15 more than six hundred thousand but less than seven hundred 16 thousand inhabitants, in any third class city with a population 17 of at least ten thousand inhabitants but less than fifteen thousand inhabitants with the greater part of the population 18 19 located in a county of the first classification, in any city of 20 the third classification with more than sixteen thousand nine 21 hundred but less than seventeen thousand inhabitants, [or] in any 22 city of the third classification with more than eight thousand 23 but fewer than nine thousand inhabitants, in any city of the 24 third classification with more than fifteen thousand but fewer 25 than seventeen thousand inhabitants and located in any county of 26 the first classification with more than sixty-five thousand but 27 fewer than seventy-five thousand inhabitants, or in any city of 28 the fourth classification with more than eight thousand but fewer

than nine thousand inhabitants and located in any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants, the marshal or other designated official may, without further notification, have the weeds or trash removed and the cost of the same shall be billed in the manner described in subsection 1 of this section. The provisions of subsection 2 and this subsection do not apply to lands owned by a public utility and lands, rights-of-way, and easements appurtenant or incidental to lands controlled by any railroad.

- 4. The provisions of this section shall not apply to any city with a population of one hundred thousand or more inhabitants which is located within a county of the first classification that adjoins no other county of the first classification where such city establishes its own procedures for abatement of weeds or trash, and such city may charge its costs of collecting the tax bill, including attorney fees, in the event a lawsuit is required to enforce a tax bill.
- ordinances provided in section 77.080, the council of any city of the third classification with more than fifteen thousand but fewer than seventeen thousand inhabitants and located in any county of the first classification with more than sixty-five thousand but fewer than seventy-five thousand inhabitants may adopt or repeal any ordinance by passage of a bill that sets forth the ordinance and specifies that the ordinance so proposed shall be submitted to the registered voters of the city at the next municipal election. The bill shall be passed under the

- procedures in section 77.080, except that it shall take effect
 upon approval of a majority of the voters rather than upon the
 approval and signature of the mayor.
- 2. If the mayor approves and signs the bill, the question

 shall be submitted to the voters in substantially the following

 form:
- Shall the following ordinance be (adopted) (repealed)? (Set out ordinance.)
- \square YES \square NO

- 3. If a majority of the voters voting on the proposed
 ordinance vote in favor, such ordinance shall become a valid and
 binding ordinance of the city.
 - 92.387. Any sale of lands under this chapter shall be subject to valid recorded covenants running with the land and valid easements of record or in use.
 - 94.1060. 1. The governing body of any city of the fourth classification with more than seven hundred but fewer than eight hundred inhabitants and located in any county of the third classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this

- section shall be in addition to the charge for the sleeping room

 and all other taxes imposed by law, and the proceeds of such tax

 shall be used by the city for the promotion of tourism, growth of

 the region, and economic development. Such tax shall be stated

 separately from all other charges and taxes.
- 6 <u>2. The ballot of submission for the tax authorized in this</u> 7 section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax

on the charges for all sleeping rooms paid by the transient

quests of hotels and motels situated in (name of

city) at a rate of (insert rate of percent) percent for the

promotion of the city, growth of the region, and economic

development?

14 □ YES □ NO

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

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

- 1 1. A municipality, either at the time a 99.845. 2 redevelopment project is approved or, in the event a municipality 3 has undertaken acts establishing a redevelopment plan and 4 redevelopment project and has designated a redevelopment area 5 after the passage and approval of sections 99.800 to 99.865 but 6 prior to August 13, 1982, which acts are in conformance with the 7 procedures of sections 99.800 to 99.865, may adopt tax increment 8 allocation financing by passing an ordinance providing that after 9 the total equalized assessed valuation of the taxable real 10 property in a redevelopment project exceeds the certified total initial equalized assessed valuation of the taxable real property 11 12 in the redevelopment project, the ad valorem taxes, and payments 13 in lieu of taxes, if any, arising from the levies upon taxable 14 real property in such redevelopment project by taxing districts 15 and tax rates determined in the manner provided in subsection 2 16 of section 99.855 each year after the effective date of the 17 ordinance until redevelopment costs have been paid shall be divided as follows: 18
 - upon each taxable lot, block, tract, or parcel of real property which is attributable to the initial equalized assessed value of each such taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment project shall be allocated to and, when collected, shall be paid by the county collector to the respective affected taxing districts in the manner required by law in the absence of the adoption of tax increment allocation financing;

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(2) (a) Payments in lieu of taxes attributable to the

increase in the current equalized assessed valuation of each 1 2 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment project and any applicable penalty 3 and interest over and above the initial equalized assessed value 5 of each such unit of property in the area selected for the 6 redevelopment project shall be allocated to and, when collected, 7 shall be paid to the municipal treasurer who shall deposit such 8 payment in lieu of taxes into a special fund called the "Special 9 Allocation Fund" of the municipality for the purpose of paying 10 redevelopment costs and obligations incurred in the payment Payments in lieu of taxes which are due and owing shall 11 12 constitute a lien against the real estate of the redevelopment 13 project from which they are derived and shall be collected in the 14 same manner as the real property tax, including the assessment of 15 penalties and interest where applicable. The municipality may, 16 in the ordinance, pledge the funds in the special allocation fund 17 for the payment of such costs and obligations and provide for the collection of payments in lieu of taxes, the lien of which may be 18 19 foreclosed in the same manner as a special assessment lien as 20 provided in section 88.861. No part of the current equalized 21 assessed valuation of each lot, block, tract, or parcel of 22 property in the area selected for the redevelopment project 23 attributable to any increase above the total initial equalized 24 assessed value of such properties shall be used in calculating 25 the general state school aid formula provided for in section 26 163.031 until such time as all redevelopment costs have been paid 27 as provided for in this section and section 99.850;

(b) Notwithstanding any provisions of this section to the

- 1 contrary, for purposes of determining the limitation on
- 2 indebtedness of local government pursuant to article VI, section
- 3 26(b) of the Missouri Constitution, the current equalized
- 4 assessed value of the property in an area selected for
- 5 redevelopment attributable to the increase above the total
- 6 initial equalized assessed valuation shall be included in the
- 7 value of taxable tangible property as shown on the last completed
- 8 assessment for state or county purposes;
- 9 (c) The county assessor shall include the current assessed
- value of all property within the taxing district in the aggregate
- valuation of assessed property entered upon the assessor's book
- and verified pursuant to section 137.245, and such value shall be
- 13 utilized for the purpose of the debt limitation on local
- government pursuant to article VI, section 26(b) of the Missouri
- 15 Constitution:
- 16 (3) For purposes of this section, "levies upon taxable real
- 17 property in such redevelopment project by taxing districts" shall
- 18 not include the blind pension fund tax levied under the authority
- of article III, section 38(b) of the Missouri Constitution, or
- the merchants' and manufacturers' inventory replacement tax
- 21 levied under the authority of subsection 2 of section 6 of
- 22 article X of the Missouri Constitution, except in redevelopment
- 23 project areas in which tax increment financing has been adopted
- 24 by ordinance pursuant to a plan approved by vote of the governing
- body of the municipality taken after August 13, 1982, and before
- 26 January 1, 1998.
- 2. In addition to the payments in lieu of taxes described
- in subdivision (2) of subsection 1 of this section, for

redevelopment plans and projects adopted or redevelopment 1 2 projects approved by ordinance after July 12, 1990, and prior to 3 August 31, 1991, fifty percent of the total additional revenue 4 from taxes, penalties and interest imposed by the municipality, 5 or other taxing districts, which are generated by economic 6 activities within the area of the redevelopment project over the 7 amount of such taxes generated by economic activities within the 8 area of the redevelopment project in the calendar year prior to 9 the adoption of the redevelopment project by ordinance, while tax 10 increment financing remains in effect, but excluding taxes imposed on sales or charges for sleeping rooms paid by transient 11 12 quests of hotels and motels, taxes levied pursuant to section 13 70.500, licenses, fees or special assessments other than payments 14 in lieu of taxes and any penalty and interest thereon, or, 15 effective January 1, 1998, taxes levied pursuant to section 16 94.660, for the purpose of public transportation, shall be 17 allocated to, and paid by the local political subdivision collecting officer to the treasurer or other designated financial 18 19 officer of the municipality, who shall deposit such funds in a 20 separate segregated account within the special allocation fund. 21 Any provision of an agreement, contract or covenant entered into 22 prior to July 12, 1990, between a municipality and any other 23 political subdivision which provides for an appropriation of 24 other municipal revenues to the special allocation fund shall be 25 and remain enforceable.

3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection 1 of this section, for redevelopment plans and projects adopted or redevelopment

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projects approved by ordinance after August 31, 1991, fifty
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      percent of the total additional revenue from taxes, penalties and
      interest which are imposed by the municipality or other taxing
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      districts, and which are generated by economic activities within
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      the area of the redevelopment project over the amount of such
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      taxes generated by economic activities within the area of the
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      redevelopment project in the calendar year prior to the adoption
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      of the redevelopment project by ordinance, while tax increment
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      financing remains in effect, but excluding personal property
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      taxes, taxes imposed on sales or charges for sleeping rooms paid
      by transient quests of hotels and motels, taxes levied pursuant
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      to section 70.500, taxes levied for the purpose of public
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      transportation pursuant to section 94.660, licenses, fees or
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      special assessments other than payments in lieu of taxes and
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      penalties and interest thereon, [or] any sales tax imposed by a
      county with a charter form of government and with more than six
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      hundred thousand but fewer than seven hundred thousand
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      inhabitants, for the purpose of sports stadium improvement or
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      levied by such county under section 238.410 for the purpose of
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      the county transit authority operating transportation facilities,
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      or for redevelopment plans and projects adopted or redevelopment
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      projects approved by ordinance after August 28, 2013, taxes
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      imposed on sales pursuant to section 650.399 for the purpose of
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      emergency communication systems, shall be allocated to, and paid
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      by the local political subdivision collecting officer to the
      treasurer or other designated financial officer of the
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      municipality, who shall deposit such funds in a separate
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      segregated account within the special allocation fund.
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- Beginning January 1, 1998, for redevelopment plans and 1 2 projects adopted or redevelopment projects approved by ordinance and which have complied with subsections 4 to 12 of this section, 3 in addition to the payments in lieu of taxes and economic 5 activity taxes described in subsections 1, 2 and 3 of this 6 section, up to fifty percent of the new state revenues, as 7 defined in subsection 8 of this section, estimated for the 8 businesses within the project area and identified by the 9 municipality in the application required by subsection 10 of this 10 section, over and above the amount of such taxes reported by businesses within the project area as identified by the 11 12 municipality in their application prior to the approval of the 13 redevelopment project by ordinance, while tax increment financing 14 remains in effect, may be available for appropriation by the 15 general assembly as provided in subsection 10 of this section to 16 the department of economic development supplemental tax increment 17 financing fund, from the general revenue fund, for distribution 18 to the treasurer or other designated financial officer of the 19 municipality with approved plans or projects.
 - 5. The treasurer or other designated financial officer of the municipality with approved plans or projects shall deposit such funds in a separate segregated account within the special allocation fund established pursuant to section 99.805.

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6. No transfer from the general revenue fund to the Missouri supplemental tax increment financing fund shall be made unless an appropriation is made from the general revenue fund for that purpose. No municipality shall commit any state revenues prior to an appropriation being made for that project. For all

redevelopment plans or projects adopted or approved after December 23, 1997, appropriations from the new state revenues shall not be distributed from the Missouri supplemental tax increment financing fund into the special allocation fund unless the municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes and fifty percent of economic activity taxes generated by the project shall be used for eligible redevelopment project costs while tax increment financing remains in effect. This account shall be separate from the account into which payments in lieu of taxes are deposited, and separate from the account into which economic activity taxes are deposited.

- 7. In order for the redevelopment plan or project to be eligible to receive the revenue described in subsection 4 of this section, the municipality shall comply with the requirements of subsection 10 of this section prior to the time the project or plan is adopted or approved by ordinance. The director of the department of economic development and the commissioner of the office of administration may waive the requirement that the municipality's application be submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or project's approval by ordinance.
- 8. For purposes of this section, "new state revenues" means:
- (1) The incremental increase in the general revenue portion of state sales tax revenues received pursuant to section 144.020, excluding sales taxes that are constitutionally dedicated, taxes deposited to the school district trust fund in accordance with

- section 144.701, sales and use taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by In no event shall the incremental increase include any amounts attributable to retail sales unless the municipality or authority has proven to the Missouri development finance board and the department of economic development and such entities have made a finding that the sales tax increment attributable to retail sales is from new sources which did not exist in the state during the baseline year. The incremental increase in the general revenue portion of state sales tax revenues for an existing or relocated facility shall be the amount that current state sales tax revenue exceeds the state sales tax revenue in the base year as stated in the redevelopment plan as provided in subsection 10 of this section; or
 - employees by the employer pursuant to section 143.221 at the business located within the project as identified by the municipality. The state income tax withholding allowed by this section shall be the municipality's estimate of the amount of state income tax withheld by the employer within the redevelopment area for new employees who fill new jobs directly created by the tax increment financing project.

9. Subsection 4 of this section shall apply only to blighted areas located in enterprise zones, pursuant to sections 135.200 to 135.256, blighted areas located in federal empowerment zones, or to blighted areas located in central business districts or urban core areas of cities which districts or urban core areas at the time of approval of the project by ordinance, provided

- that the enterprise zones, federal empowerment zones or blighted areas contained one or more buildings at least fifty years old;
- 3 and

- (1) Suffered from generally declining population or property taxes over the twenty-year period immediately preceding the area's designation as a project area by ordinance; or
- (2) Was a historic hotel located in a county of the first classification without a charter form of government with a population according to the most recent federal decennial census in excess of one hundred fifty thousand and containing a portion of a city with a population according to the most recent federal decennial census in excess of three hundred fifty thousand.
- 10. The initial appropriation of up to fifty percent of the new state revenues authorized pursuant to subsections 4 and 5 of this section shall not be made to or distributed by the department of economic development to a municipality until all of the following conditions have been satisfied:
- (1) The director of the department of economic development or his or her designee and the commissioner of the office of administration or his or her designee have approved a tax increment financing application made by the municipality for the appropriation of the new state revenues. The municipality shall include in the application the following items in addition to the items in section 99.810:
- (a) The tax increment financing district or redevelopment area, including the businesses identified within the redevelopment area;
 - (b) The base year of state sales tax revenues or the base

- year of state income tax withheld on behalf of existing
 employees, reported by existing businesses within the project
- 3 area prior to approval of the redevelopment project;

- (c) The estimate of the incremental increase in the general revenue portion of state sales tax revenue or the estimate for the state income tax withheld by the employer on behalf of new employees expected to fill new jobs created within the redevelopment area after redevelopment;
 - (d) The official statement of any bond issue pursuant to this subsection after December 23, 1997;
 - (e) An affidavit that is signed by the developer or developers attesting that the provisions of subdivision (1) of subsection 1 of section 99.810 have been met and specifying that the redevelopment area would not be reasonably anticipated to be developed without the appropriation of the new state revenues;
 - (f) The cost-benefit analysis required by section 99.810 includes a study of the fiscal impact on the state of Missouri; and
 - (g) The statement of election between the use of the incremental increase of the general revenue portion of the state sales tax revenues or the state income tax withheld by employers on behalf of new employees who fill new jobs created in the redevelopment area;
 - (h) The name, street and mailing address, and phone number of the mayor or chief executive officer of the municipality;
 - (i) The street address of the development site;
 - (j) The three-digit North American Industry Classification System number or numbers characterizing the development project;

- 1 (k) The estimated development project costs;
- 2 (1) The anticipated sources of funds to pay such
- 3 development project costs;
- 4 (m) Evidence of the commitments to finance such development
- 5 project costs;
- 6 (n) The anticipated type and term of the sources of funds
 7 to pay such development project costs;
- 8 (o) The anticipated type and terms of the obligations to be 9 issued;
- 10 (p) The most recent equalized assessed valuation of the 11 property within the development project area;
- 12 (q) An estimate as to the equalized assessed valuation 13 after the development project area is developed in accordance 14 with a development plan;
- 15 (r) The general land uses to apply in the development area;
- 16 (s) The total number of individuals employed in the
- development area, broken down by full-time, part-time, and
- 18 temporary positions;
- 19 (t) The total number of full-time equivalent positions in 20 the development area;
- 21 (u) The current gross wages, state income tax withholdings, 22 and federal income tax withholdings for individuals employed in
- 23 the development area;
- (v) The total number of individuals employed in this state
- by the corporate parent of any business benefitting from public
- 26 expenditures in the development area, and all subsidiaries
- 27 thereof, as of December thirty-first of the prior fiscal year,
- 28 broken down by full-time, part-time, and temporary positions;

(w) The number of new jobs to be created by any business benefitting from public expenditures in the development area, broken down by full-time, part-time, and temporary positions;

- (x) The average hourly wage to be paid to all current and new employees at the project site, broken down by full-time, part-time, and temporary positions;
- (y) For project sites located in a metropolitan statistical area, as defined by the federal Office of Management and Budget, the average hourly wage paid to nonmanagerial employees in this state for the industries involved at the project, as established by the United States Bureau of Labor Statistics;
- (z) For project sites located outside of metropolitan statistical areas, the average weekly wage paid to nonmanagerial employees in the county for industries involved at the project, as established by the United States Department of Commerce;
- (aa) A list of other community and economic benefits to
 result from the project;
- (bb) A list of all development subsidies that any business benefitting from public expenditures in the development area has previously received for the project, and the name of any other granting body from which such subsidies are sought;
- (cc) A list of all other public investments made or to be made by this state or units of local government to support infrastructure or other needs generated by the project for which the funding pursuant to this section is being sought;
- (dd) A statement as to whether the development project may reduce employment at any other site, within or without the state, resulting from automation, merger, acquisition, corporate

- 1 restructuring, relocation, or other business activity;
- 2 (ee) A statement as to whether or not the project involves
- 3 the relocation of work from another address and if so, the number
- 4 of jobs to be relocated and the address from which they are to be
- 5 relocated;

- 6 (ff) A list of competing businesses in the county
 7 containing the development area and in each contiguous county;
- 8 (gg) A market study for the development area;
- 9 (hh) A certification by the chief officer of the applicant 10 as to the accuracy of the development plan;
 - (2) The methodologies used in the application for determining the base year and determining the estimate of the incremental increase in the general revenue portion of the state sales tax revenues or the state income tax withheld by employers on behalf of new employees who fill new jobs created in the redevelopment area shall be approved by the director of the department of economic development or his or her designee and the commissioner of the office of administration or his or her designee. Upon approval of the application, the director of the department of economic development or his or her designee and the commissioner of the office of administration or his or her designee shall issue a certificate of approval. The department of economic development may request the appropriation following application approval;
 - (3) The appropriation shall be either a portion of the estimate of the incremental increase in the general revenue portion of state sales tax revenues in the redevelopment area or a portion of the estimate of the state income tax withheld by the

- 1 employer on behalf of new employees who fill new jobs created in
- 2 the redevelopment area as indicated in the municipality's
- 3 application, approved by the director of the department of
- 4 economic development or his or her designee and the commissioner
- of the office of administration or his or her designee. At no
- 6 time shall the annual amount of the new state revenues approved
- 7 for disbursements from the Missouri supplemental tax increment
- 8 financing fund exceed thirty-two million dollars;
- 9 (4) Redevelopment plans and projects receiving new state
- 10 revenues shall have a duration of up to fifteen years, unless
- 11 prior approval for a longer term is given by the director of the
- department of economic development or his or her designee and the
- 13 commissioner of the office of administration or his or her
- 14 designee; except that, in no case shall the duration exceed
- 15 twenty-three years.
- this section, the funding authorized pursuant to subsection 4 of
- 18 this section shall also be available in a federally approved
- 19 levee district, where construction of a levee begins after
- December 23, 1997, and which is contained within a county of the
- 21 first classification without a charter form of government with a
- 22 population between fifty thousand and one hundred thousand
- 23 inhabitants which contains all or part of a city with a
- 24 population in excess of four hundred thousand or more
- 25 inhabitants.
- 26 12. There is hereby established within the state treasury a
- 27 special fund to be known as the "Missouri Supplemental Tax
- Increment Financing Fund", to be administered by the department

- of economic development. The department shall annually
- 2 distribute from the Missouri supplemental tax increment financing
- 3 fund the amount of the new state revenues as appropriated as
- 4 provided in the provisions of subsections 4 and 5 of this section
- 5 if and only if the conditions of subsection 10 of this section
- 6 are met. The fund shall also consist of any gifts,
- 7 contributions, grants or bequests received from federal, private
- 8 or other sources. Moneys in the Missouri supplemental tax
- 9 increment financing fund shall be disbursed per project pursuant
- 10 to state appropriations.
- 13. Redevelopment project costs may include, at the
- 12 prerogative of the state, the portion of salaries and expenses of
- 13 the department of economic development and the department of
- 14 revenue reasonably allocable to each redevelopment project
- 15 approved for disbursements from the Missouri supplemental tax
- 16 increment financing fund for the ongoing administrative functions
- associated with such redevelopment project. Such amounts shall
- 18 be recovered from new state revenues deposited into the Missouri
- 19 supplemental tax increment financing fund created under this
- 20 section.
- 21 14. For redevelopment plans or projects approved by
- 22 ordinance that result in net new jobs from the relocation of a
- 23 national headquarters from another state to the area of the
- 24 redevelopment project, the economic activity taxes and new state
- 25 tax revenues shall not be based on a calculation of the
- incremental increase in taxes as compared to the base year or
- 27 prior calendar year for such redevelopment project, rather the
- incremental increase shall be the amount of total taxes generated

from the net new jobs brought in by the national headquarters from another state. In no event shall this subsection be

3 construed to allow a redevelopment project to receive an

4 appropriation in excess of up to fifty percent of the new state

5 revenues.

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137.090. 1. All tangible personal property of whatever nature and character situate in a county other than the one in which the owner resides shall be assessed in the county where the owner resides; except that, houseboats, cabin cruisers, floating boat docks, and manufactured homes, as defined in section 700.010, used for lodging shall be assessed in the county where they are located, and tangible personal property belonging to estates shall be assessed in the county in which the probate division of the circuit court has jurisdiction. Tangible personal property, other than motor vehicles as the term is defined in section 301.010, used exclusively in connection with farm operations of the owner and kept on the farmland, shall not be assessed by a city, town or village unless the farmland is totally within the boundaries of the city, town or village. No tangible personal property shall be simultaneously assessed in more than one county.

2. The assessed valuation of any tractor or trailer as

defined in section 301.010 owned by an individual, partner, or

member and used in interstate commerce must be apportioned to

Missouri based on the ratio of miles traveled in this state to

miles traveled in the United States in interstate commerce during

the preceding tax year or on the basis of the most recent annual

mileage figures available.

137.095. 1. The real and tangible personal property of all corporations operating in any county in the state of Missouri and in the city of St. Louis, and subject to assessment by county or township assessors, shall be assessed and taxed in the county in which the property is situated on the first day of January of the year for which the taxes are assessed, and every general or business corporation having or owning tangible personal property on the first day of January in each year, which is situated in any other county than the one in which the corporation is located, shall make return to the assessor of the county or township where the property is situated, in the same manner as other tangible personal property is required by law to be returned, except that all motor vehicles which are the property of the corporation and which are subject to regulation under chapter 390 shall be assessed for tax purposes in the county in which the motor vehicles are based.

- 2. For the purposes of subsection 1 of this section, the term "based" means the place where the vehicle is most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled, except that leased passenger vehicles shall be assessed at the residence of the driver or, if the residence of the driver is unknown, at the location of the lessee.
- 3. The assessed valuation of any tractor or trailer as

 defined in section 301.010 owned by a corporation and used in

 interstate commerce must be apportioned to Missouri based on the

 ratio of miles traveled in this state to miles traveled in the

 United States in interstate commerce during the preceding tax

 year or on the basis of the most recent annual mileage figures

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- 137.720. 1. A percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750. The percentage shall be one-half of one percent for all counties of the first and second classification and cities not within a county and one percent for counties of the third and fourth classification.
- Prior to July 1, 2009, for counties of the first classification, counties with a charter form of government, and any city not within a county, an additional one-eighth of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, and for counties of the second, third, and fourth classification, an additional one-quarter of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred thousand dollars in any year for any county of the first classification and any county with a charter form of government and fifty thousand dollars in any year for any county of the second, third, or fourth classification.
- 3. Effective July 1, 2009, for counties of the first classification, counties with a charter form of government, and any city not within a county, an additional one-eighth of one

percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, and for counties of the second, third, and fourth classification, an additional one-half of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred twenty-five thousand dollars in any year for any county of the first classification and any county with a charter form of government and seventy-five thousand dollars in any year for any county of the second, third, or fourth classification.

4. The county shall bill any taxing authority collecting its own taxes. The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided pursuant to section 137.750, every county shall provide from the county general revenue fund an amount equal to an average of the three most recent years of the amount provided from general revenue to the assessment fund; provided, however, that capital expenditures and equipment expenses identified in a memorandum of understanding signed by the county's governing body and the county assessor prior to transfer of county general revenue funds to the assessment fund shall be deducted from a year's contribution before computing the three-year average, except that a lesser amount shall be acceptable if unanimously agreed upon by the county assessor, the county governing body, and the state tax

commission. The county shall deposit the county general revenue 1 2 funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be 3

withheld until the amount due is properly deposited in such fund.

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- 5 For all years beginning on or after January 1, 2010, any 6 property tax collections deposited into the county assessment funds provided for in subsection 2 of this section shall be 7 8 disallowed in any year in which the state tax commission notifies 9 the county that state assessment reimbursement funds have been 10 withheld from the county for three consecutive quarters due to noncompliance by the assessor or county commission with the
 - The provisions of subsections 2, 3, and 5 of this section shall expire on December 31, 2015.]

county's assessment maintenance plan.

- 137.1018. 1. The commission shall ascertain the statewide average rate of property taxes levied the preceding year, based upon the total assessed valuation of the railroad and street railway companies and the total property taxes levied upon the railroad and street railway companies. It shall determine total property taxes levied from reports prescribed by the commission from the railroad and street railway companies. Total taxes levied shall not include revenues from the surtax on subclass three real property.
- The commission shall report its determination of average property tax rate for the preceding year, together with the taxable distributable assessed valuation of each freight line company for the current year to the director no later than October first of each year.

- 1 3. Taxes on property of such freight line companies shall
- 2 be collected at the state level by the director on behalf of the
- 3 counties and other local public taxing entities and shall be
- 4 distributed in accordance with sections 137.1021 and 137.1024.
- 5 The director shall tax such property based upon the distributable
- 6 assessed valuation attributable to Missouri of each freight line
- 7 company, using the average tax rate for the preceding year of the
- 8 railroad and street railway companies certified by the
- 9 commission. Such tax shall be due and payable on or before
- 10 December thirty-first of the year levied and, if it becomes
- delinquent, shall be subject to a penalty equal to that specified
- 12 in section 140.100.
- 4. (1) As used in this subsection, the following terms
- mean:
- 15 (a) "Eligible expenses", expenses incurred in this state to
- 16 manufacture, maintain, or improve a freight line company's
- 17 qualified rolling stock;
- 18 (b) "Qualified rolling stock", any freight, stock,
- 19 refrigerator, or other railcars subject to the tax levied under
- 20 this section.
- 21 (2) For all taxable years beginning on or after January 1,
- 22 2009, a freight line company shall, subject to appropriation, be
- 23 allowed a credit against the tax levied under this section for
- the applicable tax year. The tax credit amount shall be equal to
- 25 the amount of eligible expenses incurred during the calendar year
- 26 immediately preceding the tax year for which the credit under
- 27 this section is claimed. The amount of the tax credit issued
- 28 shall not exceed the freight line company's liability for the tax

- levied under this section for the tax year for which the credit is claimed.
- 3 (3) A freight line company may apply for the credit by 4 submitting to the commission an application in the form 5 prescribed by the state tax commission.

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- (4) Subject to appropriation, the state shall reimburse, on an annual basis, any political subdivision of this state for any decrease in revenue due to the provisions of this subsection.
 - 5. Pursuant to section 23.253 of the Missouri sunset act:
- (1) [The provisions of the new program authorized under this section shall automatically sunset six years after August 28, 2008, unless reauthorized by an act of the general assembly; and
 - (2) If such program is reauthorized, The program authorized under this section shall [automatically sunset twelve years after the effective date of the reauthorization of this section] expire on August 28, 2020; and
- [(3)] (2) This section shall terminate on September [first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset] 1, 2021.
- 144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:
- 26 (1) "Admission" includes seats and tables, reserved or 27 otherwise, and other similar accommodations and charges made 28 therefor and amount paid for admission, exclusive of any

- admission tax imposed by the federal government or by sections 144.010 to 144.525;
- "Business" includes any activity engaged in by any 3 4 person, or caused to be engaged in by him, with the object of 5 gain, benefit or advantage, either direct or indirect, and the 6 classification of which business is of such character as to be 7 subject to the terms of sections 144.010 to 144.525. A person is 8 "engaging in business" in this state for purposes of sections 9 144.010 to 144.525 if such person "engages in business in this 10 state" or "maintains a place of business in this state" under section 144.605. The isolated or occasional sale of tangible 11 12 personal property, service, substance, or thing, by a person not 13 engaged in such business, does not constitute engaging in 14 business within the meaning of sections 144.010 to 144.525 unless 15 the total amount of the gross receipts from such sales, exclusive 16 of receipts from the sale of tangible personal property by 17 persons which property is sold in the course of the partial or 18 complete liquidation of a household, farm or nonbusiness 19 enterprise, exceeds three thousand dollars in any calendar year. 20 The provisions of this subdivision shall not be construed to make 21 any sale of property which is exempt from sales tax or use tax on 22 June 1, 1977, subject to that tax thereafter;
 - (3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The provisions of this subdivision shall not apply to

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sales tax on a harvested animal;

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- 2 "Gross receipts", except as provided in section 144.012, means the total amount of the sale price of the sales at 3 4 retail including any services other than charges incident to the 5 extension of credit that are a part of such sales made by the 6 businesses herein referred to, capable of being valued in money, 7 whether received in money or otherwise; except that, the term 8 "gross receipts" shall not include the sale price of property 9 returned by customers when the full sale price thereof is 10 refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges 11 12 incident to the extension of credit shall be specifically 13 exempted. For the purposes of sections 144.010 to 144.525 the 14 total amount of the sale price above mentioned shall be deemed to 15 be the amount received. It shall also include the lease or 16 rental consideration where the right to continuous possession or 17 use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be 18 19 taxable if outright sale were made and, in such cases, the same 20 shall be taxable as if outright sale were made and considered as 21 a sale of such article, and the tax shall be computed and paid by 22 the lessee upon the rentals paid;
 - (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human consumption;

(6) "Motor vehicle leasing company" shall be a company obtaining a permit from the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

- (7) "Person" includes any individual, firm, copartnership, joint adventure, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;
- (8) "Purchaser" means a person who purchases tangible personal property or to whom are rendered services, receipts from which are taxable under sections 144.010 to 144.525;
- (9) "Research or experimentation activities" are the development of an experimental or pilot model, plant process, formula, invention or similar property, and the improvement of existing property of such type. Research or experimentation activities do not include activities such as ordinary testing or inspection of materials or products for quality control, efficiency surveys, advertising promotions or research in connection with literary, historical or similar projects;
- (10) "Sale" or "sales" includes installment and credit sales, and the exchange of properties as well as the sale thereof

for money, every closed transaction constituting a sale, and
means any transfer, exchange or barter, conditional or otherwise,
in any manner or by any means whatsoever, of tangible personal
property for valuable consideration and the rendering, furnishing
or selling for a valuable consideration any of the substances,
things and services herein designated and defined as taxable

under the terms of sections 144.010 to 144.525;

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- "Sale at retail" means any transfer made by any person 8 (11)9 engaged in business as defined herein of the ownership of, or 10 title to, tangible personal property to the purchaser, for use or consumption and not for resale in any form as tangible personal 11 12 property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed 13 14 thereby: (i) purchases of tangible personal property made by duly 15 licensed physicians, dentists, optometrists and veterinarians and 16 used in the practice of their professions shall be deemed to be 17 purchases for use or consumption and not for resale; and (ii) the 18 selling of computer printouts, computer output or microfilm or 19 microfiche and computer-assisted photo compositions to a 20 purchaser to enable the purchaser to obtain for his or her own 21 use the desired information contained in such computer printouts, 22 computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service 23 24 and not as the sale of tangible personal property. Where necessary to conform to the context of sections 144.010 to 25 26 144.525 and the tax imposed thereby, the term "sale at retail"
 - (a) Sales of admission tickets, cash admissions, charges

shall be construed to embrace:

and fees to or in places of amusement, entertainment and recreation, games and athletic events;

- 3 (b) Sales of electricity, electrical current, water and 4 gas, natural or artificial, to domestic, commercial or industrial 5 consumers;
 - (c) Sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;
 - (d) Sales of service for transmission of messages by telegraph companies;
 - (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or drinks are regularly served to the public;
 - (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;
 - (12) "Seller" means a person selling or furnishing tangible personal property or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;
 - (13) The noun "tax" means either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities

- or services during the period for which he or she is required to 1 2 report his or her collections, as the context may require;
- "Telecommunications service", for the purpose of this 3 4 chapter, the transmission of information by wire, radio, optical 5 cable, coaxial cable, electronic impulses, or other similar 6 means. As used in this definition, "information" means knowledge
- 7 or intelligence represented by any form of writing, signs,
- 8 signals, pictures, sounds, or any other symbols.
- Telecommunications service does not include the following if such 9
- 10 services are separately stated on the customer's bill or on
- records of the seller maintained in the ordinary course of 11
- 12 business:

access;

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- 13 Access to the internet, access to interactive computer (a) 14 services or electronic publishing services, except the amount 15 paid for the telecommunications service used to provide such 16
 - Answering services and one-way paging services;
 - Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or
 - Cable or satellite television or music services; and
 - "Product which is intended to be sold ultimately for final use or consumption" means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state.
 - 2. For purposes of the taxes imposed under sections 144.010

- 1 to 144.525, and any other provisions of law pertaining to sales
- or use taxes which incorporate the provisions of sections 144.010
- 3 to 144.525 by reference, the term "manufactured homes" shall have
- 4 the same meaning given it in section 700.010.
- 5 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".
- 7 144.020. 1. A tax is hereby levied and imposed for the
- 8 privilege of titling new and used motor vehicles, trailers,
- 9 boats, and outboard motors purchased or acquired for use on the
- 10 highways or waters of this state which are required to be titled
- 11 under the laws of the state of Missouri and, except as provided
- in subdivision (9) of this subsection, upon all sellers for the
- privilege of engaging in the business of selling tangible
- 14 personal property or rendering taxable service at retail in this
- 15 state. The rate of tax shall be as follows:
- 16 (1) Upon every retail sale in this state of tangible
- 17 personal property, [including but not limited to] excluding motor
- vehicles, trailers, motorcycles, mopeds, motortricycles, boats
- and outboard motors required to be titled under the laws of the
- 20 state of Missouri and subject to tax under subdivision (9) of
- 21 this subsection, a tax equivalent to four percent of the purchase
- 22 price paid or charged, or in case such sale involves the exchange
- 23 of property, a tax equivalent to four percent of the
- 24 consideration paid or charged, including the fair market value of
- 25 the property exchanged at the time and place of the exchange,
- 26 except as otherwise provided in section 144.025;

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(2) A tax equivalent to four percent of the amount paid for admission and seating accommodations, or fees paid to, or in any

- place of amusement, entertainment or recreation, games and
 athletic events:
- 3 (3) A tax equivalent to four percent of the basic rate paid 4 or charged on all sales of electricity or electrical current, 5 water and gas, natural or artificial, to domestic, commercial or 6 industrial consumers;
- 7 (4) A tax equivalent to four percent on the basic rate paid 8 or charged on all sales of local and long distance 9 telecommunications service to telecommunications subscribers and 10 to others through equipment of telecommunications subscribers for 11 the transmission of messages and conversations and upon the sale, 12 rental or leasing of all equipment or services pertaining or 13 incidental thereto; except that, the payment made by 14 telecommunications subscribers or others, pursuant to section 15 144.060, and any amounts paid for access to the internet or 16 interactive computer services shall not be considered as amounts 17 paid for telecommunications services;
 - (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

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- (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public;
- (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane

- and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire:
- 5 A tax equivalent to four percent of the amount paid or 6 charged for rental or lease of tangible personal property, 7 provided that if the lessor or renter of any tangible personal 8 property had previously purchased the property under the 9 conditions of "sale at retail" or leased or rented the property 10 and the tax was paid at the time of purchase, lease or rental, 11 the lessor, sublessor, renter or subrenter shall not apply or 12 collect the tax on the subsequent lease, sublease, rental or 13 subrental receipts from that property. The purchase, rental or 14 lease of motor vehicles, trailers, motorcycles, mopeds, 15 motortricycles, boats, and outboard motors shall be taxed and the 16 tax paid as provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be 17 considered a sale, charge, or fee to, for or in places of 18 19 amusement, entertainment or recreation nor shall any such rental 20 or lease be subject to any tax imposed to, for, or in such places 21 of amusement, entertainment or recreation. Rental and leased 22 boats or outboard motors shall be taxed under the provisions of 23 the sales tax laws as provided under such laws for motor vehicles 24 and trailers. Tangible personal property which is exempt from 25 the sales or use tax under section 144.030 upon a sale thereof is 26 likewise exempt from the sales or use tax upon the lease or 27 rental thereof[.];
 - (9) A tax equivalent to four percent of the purchase price,

- 1 <u>as defined in section 144.070, of new and used motor vehicles,</u>
- 2 trailers, boats, and outboard motors purchased or acquired for
- 3 use on the highways or waters of this state which are required to
- 4 be registered under the laws of the state of Missouri. This tax
- 5 is imposed on the person titling such property, and shall be paid
- 6 according to the procedures in section 144.440.
- 7 2. All tickets sold which are sold under the provisions of
- 8 sections 144.010 to 144.525 which are subject to the sales tax
- 9 shall have printed, stamped or otherwise endorsed thereon, the
- words "This ticket is subject to a sales tax.".
- 11 144.021. The purpose and intent of sections 144.010 to
- 12 144.510 is to impose a tax upon the privilege of engaging in the
- business, in this state, of selling tangible personal property
- and those services listed in section 144.020 and for the
- privilege of titling new and used motor vehicles, trailers,
- 16 boats, and outboard motors purchased or acquired for use on the
- highways or waters of this state which are required to be
- 18 registered under the laws of the state of Missouri. Except as
- otherwise provided, the primary tax burden is placed upon the
- 20 seller making the taxable sales of property or service and is
- 21 levied at the rate provided for in section 144.020. Excluding
- 22 subdivision (9) of subsection 1 of section 144.020 and sections
- 23 144.070, 144.440 and 144.450, the extent to which a seller is
- 24 required to collect the tax from the purchaser of the taxable
- 25 property or service is governed by section 144.285 and in no way
- affects sections 144.080 and 144.100, which require all sellers
- 27 to report to the director of revenue their "gross receipts",
- defined herein to mean the aggregate amount of the sales price of

- all sales at retail, and remit tax at four percent of their gross receipts.
- 144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

- 2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:
- (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which

is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to 281.310) which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

- which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;
- (3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;

(4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of this subdivision "motor vehicle" and "public highway" shall have the meaning as ascribed in section 390.020;

Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the recovery of materials into a useable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle

- and highway shall have the same meaning pursuant to section
- 2 301.010. Material recovery is not the reuse of materials within
- 3 a manufacturing process or the use of a product previously
- 4 recovered. The material recovery processing plant shall qualify
- 5 under the provisions of this section regardless of ownership of
- 6 the material being recovered;
- 7 (6) Machinery and equipment, and parts and the materials
- 8 and supplies solely required for the installation or construction
- 9 of such machinery and equipment, purchased and used to establish
- new or to expand existing manufacturing, mining or fabricating
- 11 plants in the state if such machinery and equipment is used
- directly in manufacturing, mining or fabricating a product which
- is intended to be sold ultimately for final use or consumption;
- 14 (7) Tangible personal property which is used exclusively in
- 15 the manufacturing, processing, modification or assembling of
- 16 products sold to the United States government or to any agency of
- 17 the United States government;
- 18 (8) Animals or poultry used for breeding or feeding
- 19 purposes, or captive wildlife;
- 20 (9) Newsprint, ink, computers, photosensitive paper and
- 21 film, toner, printing plates and other machinery, equipment,
- 22 replacement parts and supplies used in producing newspapers
- 23 published for dissemination of news to the general public;
- 24 (10) The rentals of films, records or any type of sound or
- 25 picture transcriptions for public commercial display;
- 26 (11) Pumping machinery and equipment used to propel
- 27 products delivered by pipelines engaged as common carriers;
- 28 (12) Railroad rolling stock for use in transporting persons

- 1 or property in interstate commerce and motor vehicles licensed
- 2 for a gross weight of twenty-four thousand pounds or more or
- 3 trailers used by common carriers, as defined in section 390.020,
- 4 in the transportation of persons or property;
- 5 (13) Electrical energy used in the actual primary
- 6 manufacture, processing, compounding, mining or producing of a
- 7 product, or electrical energy used in the actual secondary
- 8 processing or fabricating of the product, or a material recovery
- 9 processing plant as defined in subdivision (5) of this
- 10 subsection, in facilities owned or leased by the taxpayer, if the
- 11 total cost of electrical energy so used exceeds ten percent of
- 12 the total cost of production, either primary or secondary,
- exclusive of the cost of electrical energy so used or if the raw
- 14 materials used in such processing contain at least twenty-five
- percent recovered materials as defined in section 260.200. There
- shall be a rebuttable presumption that the raw materials used in
- 17 the primary manufacture of automobiles contain at least
- 18 twenty-five percent recovered materials. For purposes of this
- 19 subdivision, "processing" means any mode of treatment, act or
- 20 series of acts performed upon materials to transform and reduce
- 21 them to a different state or thing, including treatment necessary
- 22 to maintain or preserve such processing by the producer at the
- 23 production facility;
- 24 (14) Anodes which are used or consumed in manufacturing,
- 25 processing, compounding, mining, producing or fabricating and
- 26 which have a useful life of less than one year;
- 27 (15) Machinery, equipment, appliances and devices purchased
- or leased and used solely for the purpose of preventing, abating

or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

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- or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;
- 9 (17) Tangible personal property purchased by a rural water 10 district;
 - All amounts paid or charged for admission or (18)participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;
 - (19) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the federal Medicare

program pursuant to Title XVIII of the Social Security Act of 1 2 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and 3 4 hearing aid supplies and all sales of drugs which may be legally 5 dispensed by a licensed pharmacist only upon a lawful 6 prescription of a practitioner licensed to administer those 7 items, including samples and materials used to manufacture 8 samples which may be dispensed by a practitioner authorized to 9 dispense such samples and all sales or rental of medical oxygen, 10 home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales or rental of manual 11 12 and powered wheelchairs, stairway lifts, Braille writers, 13 electronic Braille equipment and, if purchased or rented by or on 14 behalf of a person with one or more physical or mental 15 disabilities to enable them to function more independently, all 16 sales or rental of scooters, reading machines, electronic print 17 enlargers and magnifiers, electronic alternative and augmentative 18 communication devices, and items used solely to modify motor 19 vehicles to permit the use of such motor vehicles by individuals 20 with disabilities or sales of over-the-counter or nonprescription 21 drugs to individuals with disabilities, and drugs required by the 22 Food and Drug Administration to meet the over-the-counter drug 23 product labeling requirements in 21 CFR 201.66, or its successor, 24 as prescribed by a health care practitioner licensed to 25 prescribe;

(20) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to

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all elementary and secondary schools operated at public expense in their educational functions and activities;

- All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (20) of this subsection or any institution of higher education supported by public funds, and all sales made to a state relief agency in the exercise of relief functions and activities;
 - educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;
 - (23) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in

the production of food or fiber, all sales of pesticides used in 1 2 the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of livestock or 3 poultry for food or fiber, all sales of propane or natural gas, 4 5 electricity or diesel fuel used exclusively for drying 6 agricultural crops, natural gas used in the primary manufacture 7 or processing of fuel ethanol as defined in section 142.028, 8 natural gas, propane, and electricity used by an eligible new 9 generation cooperative or an eligible new generation processing 10 entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and 11 12 trailers, and any freight charges on any exempt item. As used in 13 this subdivision, the term "feed additives" means tangible 14 personal property which, when mixed with feed for livestock or 15 poultry, is to be used in the feeding of livestock or poultry. 16 As used in this subdivision, the term "pesticides" includes 17 adjuvants such as crop oils, surfactants, wetting agents and 18 other assorted pesticide carriers used to improve or enhance the 19 effect of a pesticide and the foam used to mark the application 20 of pesticides and herbicides for the production of crops, 21 livestock or poultry. As used in this subdivision, the term 22 "farm machinery and equipment" means new or used farm tractors 23 and such other new or used farm machinery and equipment and 24 repair or replacement parts thereon and any accessories for and 25 upgrades to such farm machinery and equipment, rotary mowers used 26 exclusively for agricultural purposes, and supplies and 27 lubricants used exclusively, solely, and directly for producing 28 crops, raising and feeding livestock, fish, poultry, pheasants,

- 1 chukar, quail, or for producing milk for ultimate sale at retail,
- 2 including field drain tile, and one-half of each purchaser's
- 3 purchase of diesel fuel therefor which is:

- (a) Used exclusively for agricultural purposes;
- 5 (b) Used on land owned or leased for the purpose of producing farm products; and
 - (c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;
 - (24) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:
 - (a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;
 - (b) Regulated utility sellers shall determine whether

individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following

- 1 the year of purchase, apply for credit or refund to the director
- of revenue and the director shall give credit or make refund for
- 3 taxes paid on the domestic use portion of the purchase. The
- 4 person making such purchases on behalf of occupants of
- 5 residential apartments or condominiums shall have standing to
- 6 apply to the director of revenue for such credit or refund;
- 7 (25) All sales of handicraft items made by the seller or
- 8 the seller's spouse if the seller or the seller's spouse is at
- 9 least sixty-five years of age, and if the total gross proceeds
- from such sales do not constitute a majority of the annual gross
- 11 income of the seller;
- 12 (26) Excise taxes, collected on sales at retail, imposed by
- 13 Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and
- 14 4271 of Title 26, United States Code. The director of revenue
- shall promulgate rules pursuant to chapter 536 to eliminate all
- 16 state and local sales taxes on such excise taxes;
- 17 (27) Sales of fuel consumed or used in the operation of
- ships, barges, or waterborne vessels which are used primarily in
- or for the transportation of property or cargo, or the conveyance
- of persons for hire, on navigable rivers bordering on or located
- 21 in part in this state, if such fuel is delivered by the seller to
- the purchaser's barge, ship, or waterborne vessel while it is
- 23 afloat upon such river;
- 24 (28) All sales made to an interstate compact agency created
- pursuant to sections 70.370 to 70.441 or sections 238.010 to
- 26 238.100 in the exercise of the functions and activities of such
- agency as provided pursuant to the compact;
- 28 (29) Computers, computer software and computer security

- 1 systems purchased for use by architectural or engineering firms
- 2 headquartered in this state. For the purposes of this
- 3 subdivision, "headquartered in this state" means the office for
- 4 the administrative management of at least four integrated
- 5 facilities operated by the taxpayer is located in the state of
- 6 Missouri;
- 7 (30) All livestock sales when either the seller is engaged
- 8 in the growing, producing or feeding of such livestock, or the
- 9 seller is engaged in the business of buying and selling,
- 10 bartering or leasing of such livestock;
- 11 (31) All sales of barges which are to be used primarily in
- 12 the transportation of property or cargo on interstate waterways;
- 13 (32) Electrical energy or gas, whether natural, artificial
- or propane, water, or other utilities which are ultimately
- 15 consumed in connection with the manufacturing of cellular glass
- 16 products or in any material recovery processing plant as defined
- in subdivision (5) of this subsection;
- 18 (33) Notwithstanding other provisions of law to the
- 19 contrary, all sales of pesticides or herbicides used in the
- 20 production of crops, aquaculture, livestock or poultry;
- 21 (34) Tangible personal property and utilities purchased for
- 22 use or consumption directly or exclusively in the research and
- 23 development of agricultural/biotechnology and plant genomics
- 24 products and prescription pharmaceuticals consumed by humans or
- 25 animals;
- 26 (35) All sales of grain bins for storage of grain for
- 27 resale:
- 28 (36) All sales of feed which are developed for and used in

- the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, and licensed pursuant to sections 273.325 to 273.357;
- (37) All purchases by a contractor on behalf of an entity 5 located in another state, provided that the entity is authorized 6 to issue a certificate of exemption for purchases to a contractor 7 under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any 8 9 document evidencing that the entity is exempt from sales and use 10 taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of 11 12 such entity shall maintain a copy of the entity's exemption 13 certificate as evidence of the exemption. If the exemption 14 certificate issued by the exempt entity to the contractor is 15 later determined by the director of revenue to be invalid for any 16 reason and the contractor has accepted the certificate in good 17 faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as 18 19 the result of use of the invalid exemption certificate. 20 Materials shall be exempt from all state and local sales and use 21 taxes when purchased by a contractor for the purpose of 22 fabricating tangible personal property which is used in 23 fulfilling a contract for the purpose of constructing, repairing 24 or remodeling facilities for the following:
 - (a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or

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(b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;

- (38) All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;
- championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member institution participating in the event;
- (40) All purchases by a sports complex authority created under section 64.920, and all sales of utilities by such authority at the authority's cost that are consumed in connection with the operation of a sports complex leased to a professional sports team;
- (41) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement parts, and equipment purchased for use directly upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and aircraft

accessories;

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(42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar places of business for use in the normal course of business and money received by a shooting range or similar places of business from patrons and held by a shooting range or similar place of business for redistribution to patrons at the conclusion of a shooting event.

3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be null and void unless it is specifically approved by a majority vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the same "controlled group of corporations" as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same ownership relationship to the vendor as a corporation that is a member of the same "controlled group of corporations" as defined in Section 1563(a) of the Internal Revenue Code, as amended.

144.069. All sales <u>taxes associated with the titling</u> of motor vehicles, trailers, boats and outboard motors <u>under the</u>

<u>laws of Missouri</u> shall be [deemed to be consummated] <u>imposed</u> at

- 1 the $\underline{\text{rate in effect at the location of the}}$ address of the owner
- 2 thereof, and all <u>sales taxes associated with the titling of</u>
- 3 <u>vehicles under</u> leases of over sixty-day duration of motor
- 4 vehicles, trailers, boats and outboard motors [subject to sales
- 5 taxes under this chapter] shall be [deemed to be consummated]
- 6 <u>imposed at the rate in effect</u>, unless the vehicle, trailer, boat
- 7 or motor has been registered and sales taxes have been paid prior
- 8 to the consummation of the lease agreement at the location of the
- 9 address of the lessee thereof on the date the lease is
- 10 consummated, and all applicable sales taxes levied by any
- 11 political subdivision shall be collected and remitted on such
- sales <u>from the purchaser or lessee</u> by the state department of
- 13 revenue on that basis.
- 14 144.071. 1. In all cases where the purchaser of a motor
- vehicle, trailer, boat or outboard motor rescinds the sale of
- 16 that motor vehicle, trailer, boat or outboard motor and receives
- a refund of the purchase price and returns the motor vehicle,
- 18 trailer, boat or outboard motor to the seller within sixty
- 19 calendar days from the date of the sale, any [the sales or use]
- 20 tax paid to the department of revenue shall be refunded to the
- 21 purchaser upon proper application to the director of revenue.
- 22 2. In any rescission whereby a seller reacquires title to
- 23 the motor vehicle, trailer, boat or outboard motor sold by him
- 24 and the reacquisition is within sixty calendar days from the date
- of the original sale, the person reacquiring the motor vehicle,
- trailer, boat or outboard motor shall be entitled to a refund of
- 27 any [sales or use] tax paid as a result of the reacquisition of
- the motor vehicle, trailer, boat or outboard motor, upon proper

- 1 application to the director of revenue.
- 2 3. Any city or county [sales or use] tax refunds shall be
- 3 deducted by the director of revenue from the next remittance made
- 4 to that city or county.
- 5 4. Each claim for refund must be made within one year after 6 payment of the tax on which the refund is claimed.
- 7 5. As used in this section, the term "boat" includes all
- 8 motorboats and vessels as the terms "motorboat" and "vessel" are
- 9 defined in section 306.010.
- 10 144.440. 1. [In addition to all other taxes now or
- 11 hereafter levied and imposed upon every person for the privilege
- of using the highways or waterways of this state, there is hereby
- 13 levied and imposed a tax equivalent to four percent of the
- 14 purchase price, as defined in section 144.070, which is paid or
- 15 charged on new and used motor vehicles, trailers, boats, and
- 16 outboard motors purchased or acquired for use on the highways or
- waters of this state which are required to be registered under
- 18 the laws of the state of Missouri.
- 2.] At the time the owner of any [such] motor vehicle,
- 20 trailer, boat, or outboard motor makes application to the
- 21 director of revenue for an official certificate of title and the
- 22 registration of the same as otherwise provided by law, he shall
- 23 present to the director of revenue evidence satisfactory to the
- 24 director showing the purchase price paid by or charged to the
- applicant in the acquisition of the motor vehicle, trailer, boat,
- or outboard motor, or that the motor vehicle, trailer, boat, or
- outboard motor is not subject to the tax herein provided and, if
- 28 the motor vehicle, trailer, boat, or outboard motor is subject to

the tax herein provided, the applicant shall pay or cause to be paid to the director of revenue the tax provided herein.

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- [3.] 2. In the event that the purchase price is unknown or undisclosed, or that the evidence thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by the director.
 - [4.] $\underline{3}$. No certificate of title shall be issued for such motor vehicle, trailer, boat, or outboard motor unless the tax for the privilege of using the highways or waters of this state has been paid or the vehicle, trailer, boat, or outboard motor is registered under the provisions of subsection [5] $\underline{4}$ of this section.
 - outboard motor which is to be used exclusively for rental or lease purposes may pay the tax due thereon required in section 144.020 at the time of registration or in lieu thereof may pay a [use] sales tax as provided in sections 144.010, 144.020, 144.070 and 144.440. A [use] sales tax shall be charged and paid on the amount charged for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard motor is domiciled in the state. If the owner elects to pay upon each rental or lease, he shall make an affidavit to that effect in such form as the director of revenue shall require and shall remit the tax due at such times as the director of revenue shall require.
 - [6.] <u>5.</u> In the event that any leasing company which rents or leases motor vehicles, trailers, boats, or outboard motors elects to collect a [use] <u>sales</u> tax, all of its lease receipts would be subject to the [use] <u>sales</u> tax[,] regardless of whether

- 1 [or not] the leasing company previously paid a sales tax when the
- 2 vehicle, trailer, boat, or outboard motor was originally
- 3 purchased.
- 4 [7.] <u>6.</u> The provisions of this section, and the tax imposed
- 5 by this section, shall not apply to manufactured homes.
- 6 144.450. In order to avoid double taxation under the
- 7 provisions of sections 144.010 to 144.510, any person who
- 8 purchases a motor vehicle, trailer, manufactured home, boat, or
- 9 outboard motor in any other state and seeks to register or obtain
- 10 a certificate of title for it in this state shall be credited
- 11 with the amount of any sales tax or use tax shown to have been
- 12 previously paid by him on the purchase price of such motor
- vehicle, trailer, boat, or outboard motor in such other state.
- 14 The tax imposed by <u>subdivision (9) of subsection 1 of</u> section
- 15 [144.440] 144.020 shall not apply:
- 16 (1) [To motor vehicles, trailers, boats, or outboard motors
- on account of which the sales tax provided by sections 144.010 to
- 18 144.510 shall have been paid;
- 19 (2)] To motor vehicles, trailers, boats, or outboard motors
- 20 brought into this state by a person moving any such vehicle,
- 21 trailer, boat, or outboard motor into Missouri from another state
- 22 who shall have registered and in good faith regularly operated
- any such motor vehicle, trailer, boat, or outboard motor in such
- other state at least ninety days prior to the time it is
- 25 registered in this state;
- [(3)] (2) To motor vehicles, trailers, boats, or outboard
- 27 motors acquired by registered dealers for resale;
- [(4)] (3) To motor vehicles, trailers, boats, or outboard

- motors purchased, owned or used by any religious, charitable or eleemosynary institution for use in the conduct of regular religious, charitable or eleemosynary functions and activities;
 - [(5)] (4) To motor vehicles owned and used by religious organizations in transferring pupils to and from schools supported by such organization;
 - [(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has been acquired by the applicant for a certificate of title therefor by gift or under a will or by inheritance, and the tax hereby imposed has been paid by the donor or decedent;
 - [(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or used by the state of Missouri or any other political subdivision thereof, or by an educational institution supported by public funds; or
 - [(8)] (7) To farm tractors.

of section [144.440] 144.020 on the titling of motor vehicles and trailers is levied for the purpose of providing revenue to be used by this state to defray in whole or in part the cost of constructing, widening, reconstructing, maintaining, resurfacing and repairing the public highways, roads and streets of this state, and the cost and expenses incurred in the administration and enforcement of subdivision (9) of subsection 1 of section 144.020 and sections 144.440 to 144.455, and for no other purpose whatsoever, and all revenue collected or received by the director of revenue from the tax imposed by subdivision (9) of subsection 1 of section 144.440] 144.020 on motor vehicles and trailers

- shall be promptly deposited [in the state treasury to the credit of the state highway department fund] as dictated by article IV, section 30(b) of the Constitution of Missouri.
- 4 144.525. Notwithstanding any other provision of law, the 5 amount of any state and local sales [or use] taxes due on the purchase of a motor vehicle, trailer, boat or outboard motor 6 required to be registered under the provisions of sections 7 8 301.001 to 301.660 and sections 306.010 to 306.900 shall be computed on the rate of such taxes in effect on the date the 9 10 purchaser submits application for a certificate of ownership to the director of revenue; except that, in the case of a sale at 11 12 retail, of an outboard motor by a retail business which is not 13 required to be registered under the provisions of section 14 301.251, the amount of state and local [sales and use] taxes due 15 shall be computed on the rate of such taxes in effect as of the calendar date of the retail sale. 16
- 17 144.605. The following words and phrases as used in sections 144.600 to 144.745 mean and include:

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- (1) "Calendar quarter", the period of three consecutive calendar months ending on March thirty-first, June thirtieth, September thirtieth or December thirty-first;
- 22 (2) "Engages in business activities within this state"
 23 includes:
 - (a) [Purposefully or systematically exploiting the market provided by this state by any media-assisted, media-facilitated, or media-solicited means, including, but not limited to, direct mail advertising, distribution of catalogs, computer-assisted shopping, telephone, television, radio, or other electronic

- 1 media, or magazine or newspaper advertisements, or other media;
- 2 or
- 3 (b) Being owned or controlled by the same interests which
- 4 own or control any seller engaged in the same or similar line of
- 5 business in this state; or
- 6 (c) Maintaining or having a franchisee or licensee
- 7 operating under the seller's trade name in this state if the
- 8 franchisee or licensee is required to collect sales tax pursuant
- 9 to sections 144.010 to 144.525; [or]
- [(d)] (b) Soliciting sales or taking orders by sales agents
- 11 or traveling representatives;
- 12 <u>(c)</u> A vendor is presumed to "engage in business activities
- within this state" if any person, other than a common carrier
- 14 <u>acting in its capacity as such, that has substantial nexus with</u>
- 15 this state:
- a. Sells a similar line of products as the vendor and does
- so under the same or a similar business name;
- b. Maintains an office, distribution facility, warehouse,
- or storage place, or similar place of business in the state to
- 20 facilitate the delivery of property or services sold by the
- 21 vendor to the vendor's customers;
- 22 c. Delivers, installs, assembles, or performs maintenance
- 23 services for the vendor's customers within the state;
- d. Facilitates the vendor's delivery of property to
- 25 customers in the state by allowing the vendor's customers to pick
- 26 up property sold by the vendor at an office, distribution
- facility, warehouse, storage place, or similar place of business
- 28 maintained by the person in the state; or

e. Conducts any other activities in the state that are significantly associated with the vendor's ability to establish and maintain a market in the state for the sales;

- (d) The presumption in paragraph (c) may be rebutted by demonstrating that the person's activities in the state are not significantly associated with the vendor's ability to establish or maintain a market in this state for the vendor's sales;
- (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in business activities within this state if the vendor enters into an agreement with one or more residents of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website, an in-person oral presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross receipts from sales by the vendor to customers in the state who are referred to the vendor by all residents with this type of an agreement with the vendor is in excess of ten thousand dollars during the preceding twelve months;
- submitting proof that the residents with whom the vendor has an agreement did not engage in any activity within the state that was significantly associated with the vendor's ability to establish or maintain the vendor's market in the state during the preceding twelve months. Such proof may consist of sworn written statements from all of the residents with whom the vendor has an agreement stating that they did not engage in any solicitation in the state on behalf of the vendor during the preceding year provided that such statements were provided and obtained in good

1 <u>faith;</u>

- (3) "Maintains a place of business in this state" includes maintaining, occupying, or using, permanently or temporarily, directly or indirectly, [or through a subsidiary, or agent,] by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business in this state, whether owned or operated by the vendor or by any other person other than a common carrier acting in its capacity as such;
 - (4) "Person", any individual, firm, copartnership, joint venture, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;
 - (5) "Purchase", the acquisition of the ownership of, or title to, tangible personal property, through a sale, as defined herein, for the purpose of storage, use or consumption in this state;
 - (6) "Purchaser", any person who is the recipient for a valuable consideration of any sale of tangible personal property acquired for use, storage or consumption in this state;
 - (7) "Sale", any transfer, barter or exchange of the title or ownership of tangible personal property, or the right to use, store or consume the same, for a consideration paid or to be paid, and any transaction whether called leases, rentals,

bailments, loans, conditional sales or otherwise, and 1 2 notwithstanding that the title or possession of the property or both is retained for security. For the purpose of this law the 3 4 place of delivery of the property to the purchaser, user, storer 5 or consumer is deemed to be the place of sale, whether the 6 delivery be by the vendor or by common carriers, private 7 contractors, mails, express, agents, salesmen, solicitors, 8 hawkers, representatives, consignors, peddlers, canvassers or 9 otherwise;

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"Sales price", the consideration including the charges (8) for services, except charges incident to the extension of credit, paid or given, or contracted to be paid or given, by the purchaser to the vendor for the tangible personal property, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and any amount for which credit is given to the purchaser by the vendor, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, losses or any other expenses whatsoever, except that cash discounts allowed and taken on sales shall not be included and "sales price" shall not include the amount charged for property returned by customers upon rescission of the contract of sales when the entire amount charged therefor is refunded either in cash or credit or the amount charged for labor or services rendered in installing or applying the property sold, the use, storage or consumption of which is taxable pursuant to sections 144.600 to 144.745. determining the amount of tax due pursuant to sections 144.600 to 144.745, any charge incident to the extension of credit shall be

- specifically exempted;
- 2 (9) "Selling agent", every person acting as a
- 3 representative of a principal, when such principal is not
- 4 registered with the director of revenue of the state of Missouri
- 5 for the collection of the taxes imposed pursuant to sections
- 6 144.010 to 144.525 or sections 144.600 to 144.745 and who
- 7 receives compensation by reason of the sale of tangible personal
- 8 property of the principal, if such property is to be stored,
- 9 used, or consumed in this state;
- 10 (10) "Storage", any keeping or retention in this state of
- 11 tangible personal property purchased from a vendor, except
- 12 property for sale or property that is temporarily kept or
- 13 retained in this state for subsequent use outside the state;
- 14 (11) "Tangible personal property", all items subject to the
- 15 Missouri sales tax as provided in subdivisions (1) and (3) of
- 16 section 144.020;
- 17 (12) "Taxpayer", any person remitting the tax or who should
- remit the tax levied by sections 144.600 to 144.745;
- 19 "Use", the exercise of any right or power over
- tangible personal property incident to the ownership or control
- of that property, except that it does not include the temporary
- 22 storage of property in this state for subsequent use outside the
- state, or the sale of the property in the regular course of
- 24 business;
- 25 (14) "Vendor", every person engaged in making sales of
- tangible personal property by mail order, by advertising, by
- 27 agent or peddling tangible personal property, soliciting or
- taking orders for sales of tangible personal property, for

- storage, use or consumption in this state, all salesmen, 1 2 solicitors, hawkers, representatives, consignees, peddlers or canvassers, as agents of the dealers, distributors, consignors, 3 4 supervisors, principals or employers under whom they operate or 5 from whom they obtain the tangible personal property sold by 6 them, and every person who maintains a place of business in this 7 state, maintains a stock of goods in this state, or engages in 8 business activities within this state and every person who 9 engages in this state in the business of acting as a selling 10 agent for persons not otherwise vendors as defined in this subdivision. Irrespective of whether they are making sales on 11 12 their own behalf or on behalf of the dealers, distributors, 13 consignors, supervisors, principals or employers, they must be 14 regarded as vendors and the dealers, distributors, consignors, 15 supervisors, principals or employers must be regarded as vendors for the purposes of sections 144.600 to 144.745. [A person shall 16
 - (a) The person's total gross receipts did not exceed five hundred thousand dollars in this state, or twelve and one-half million dollars in the entire United States, in the immediately preceding calendar year;

not be considered a vendor for the purposes of sections 144.600

23 (b) The person maintains no place of business in this 24 state; and

to 144.745 if all of the following apply:

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(c) The person has no selling agents in this state.]

144.610. 1. A tax is imposed for the privilege of storing,

using or consuming within this state any article of tangible

personal property, excluding motor vehicles, trailers,

motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of subsection 1 of section 144.020, purchased on or after the effective date of sections 144.600 to 144.745 in an amount equivalent to the percentage imposed on the sales price in the sales tax law in section This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of the article has finally come to rest within this state or until the article has become commingled with the general mass of property of this state.

- 2. Every person storing, using or consuming in this state tangible personal property <u>subject to the tax in subsection 1 of this section</u> is liable for the tax imposed by this law, and the liability shall not be extinguished until the tax is paid to this state, but a receipt from a vendor authorized by the director of revenue under the rules and regulations that he prescribes to collect the tax, given to the purchaser in accordance with the provisions of section 144.650, relieves the purchaser from further liability for the tax to which receipt refers.
- 3. Because this section no longer imposes a Missouri use tax on the storage, use, or consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri, in that the state sales tax is now imposed on the titling of such property, the local sales tax, rather than the local use tax, applies.

- 144.613. Notwithstanding the provisions of section 144.655, 1 2 at the time the owner of any new or used boat or boat motor which was acquired after December 31, 1979, in a transaction subject to 3 [use] tax under [the Missouri use tax law] this chapter makes application to the director of revenue for the registration of 5 6 the boat or boat motor, he shall present to the director of 7 revenue evidence satisfactory to the director of revenue showing 8 the purchase price, exclusive of any charge incident to the 9 extension of credit, paid by or charged to the applicant in the 10 acquisition of the boat or boat motor, or that no sales or use 11 tax was incurred in its acquisition, and, if [sales or use] tax 12 was incurred in its acquisition, that the same has been paid, or 13 the applicant shall pay or cause to be paid to the director of 14 revenue the [use] tax provided by [the Missouri use tax law] this 15 chapter in addition to the registration fees now or hereafter 16 required according to law, and the director of revenue shall not 17 issue a registration for any new or used boat or boat motor 18 subject to [use] tax [as provided in the Missouri use tax law] in 19 this chapter until the tax levied for the use of the same under 20 [sections 144.600 to 144.748] this chapter has been paid.
- 21 144.615. There are specifically exempted from the taxes 22 levied in sections 144.600 to 144.745:

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- (1) Property, the storage, use or consumption of which this state is prohibited from taxing pursuant to the constitution or laws of the United States or of this state;
- 26 (2) Property, the gross receipts from the sale of which are 27 required to be included in the measure of the tax imposed 28 pursuant to the Missouri sales tax law;

1 (3) Tangible personal property, the sale or other transfer 2 of which, if made in this state, would be exempt from or not 3 subject to the Missouri sales tax pursuant to the provisions of 4 subsection 2 of section 144.030;

- (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by section [144.440] 144.020;
- (5) Tangible personal property which has been subjected to a tax by any other state in this respect to its sales or use; provided, if such tax is less than the tax imposed by sections 144.600 to 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the difference between such tax and the tax imposed by sections 144.600 to 144.745;
- (6) Tangible personal property held by processors, retailers, importers, manufacturers, wholesalers, or jobbers solely for resale in the regular course of business;
- (7) Personal and household effects and farm machinery used while an individual was a bona fide resident of another state and who thereafter became a resident of this state, or tangible personal property brought into the state by a nonresident for his own storage, use or consumption while temporarily within the state.
- 169.270. Unless a different meaning is clearly required by the context, the following words and phrases as used in sections 169.270 to 169.400 shall have the following meanings:
- (1) "Accumulated contributions", the sum of all amounts deducted from the compensation of a member or paid on behalf of the member by the employer and credited to the member's individual account together with interest thereon in the

- employees' contribution fund. The board of trustees shall determine the rate of interest allowed thereon as provided for in section 169.295;
- "Actuarial equivalent", a benefit of equal value when (2) 5 computed upon the basis of formulas and/or tables which have been 6 approved by the board of trustees. The formulas and tables in 7 effect at any time shall be set forth in a written document which 8 shall be maintained at the offices of the retirement system and 9 treated for all purposes as part of the documents governing the 10 retirement system established by section 169.280. The formulas and tables may be changed from time to time if recommended by the 11 12 retirement system's actuary and approved by the board of 13 trustees;
 - (3) "Average final compensation", the highest average annual compensation received for any four consecutive years of service. In determining whether years of service are "consecutive", only periods for which creditable service is earned shall be considered, and all other periods shall be disregarded;

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- (4) "Beneficiary", any person designated by a member for a retirement allowance or other benefit as provided by sections 169.270 to 169.400;
- (5) "Board of education", the board of directors or corresponding board, by whatever name, having charge of the public schools of the school district in which the retirement system is established;
- 27 (6) "Board of trustees", the board provided for in section 28 169.291 to administer the retirement system;

- "Break in service", an occurrence when a regular 1 (7) 2 employee ceases to be a regular employee for any reason other 3 than retirement (including termination of employment, 4 resignation, or furlough but not including vacation, sick leave, 5 excused absence or leave of absence granted by an employer) and 6 such person does not again become a regular employee until after 7 sixty consecutive calendar days have elapsed, or after fifteen 8 consecutive school or work days have elapsed, whichever occurs 9 later. A break in service also occurs when a regular employee 10 retires under the retirement system established by section 169.280 and does not again become a regular employee until after 11 12 fifteen consecutive school or work days have elapsed. A "school 13 or work day" is a day on which the employee's employer requires 14 (or if the position no longer exists, would require, based on 15 past practice) employees having the former employee's last job 16 description to report to their place of employment for any 17 reason;
 - (8) "Charter school", any charter school established pursuant to sections 160.400 to 160.420 and located, at the time it is established, within the school district;

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(9) "Compensation", the regular compensation as shown on the salary and wage schedules of the employer, including any amounts paid by the employer on a member's behalf pursuant to subdivision (5) of subsection 1 of section 169.350, but such term is not to include extra pay, overtime pay, consideration for entering into early retirement, or any other payments not included on salary and wage schedules. For any year beginning after December 31, 1988, the annual compensation of each member

- taken into account under the retirement system shall not exceed the limitation set forth in Section 401(a)(17) of the Internal Revenue Code of 1986, as amended;
 - (10) "Creditable service", the amount of time that a regular employee is a member of the retirement system and makes contributions thereto in accordance with the provisions of sections 169.270 to 169.400;

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- 8 "Employee", any person who is classified by the school 9 district, a charter school, the library district or the 10 retirement system established by section 169.280 as an employee of such employer and is reported contemporaneously for federal 11 12 and state tax purposes as an employee of such employer. A person 13 is not considered to be an employee for purposes of such 14 retirement system with respect to any service for which the 15 person was not reported contemporaneously for federal and state 16 tax purposes as an employee of such employer, regardless of 17 whether the person is or may later be determined to be or to have 18 been a common law employee of such employer, including but not 19 limited to a person classified by the employer as independent 20 contractors and persons employed by other entities which contract 21 to provide staff and services to the employer. In no event shall 22 a person reported for federal tax purposes as an employee of a 23 private, for-profit entity be deemed to be an employee eliqible 24 to participate in the retirement system established by section 25 169.280 with respect to such employment;
 - (12) "Employer", the school district, any charter school, the library district, or the retirement system established by section 169.280, or any combination thereof, as required by the

1 context to identify the employer of any member, or, for purposes 2 only of subsection 2 of section 169.324, of any retirant;

- (13) "Employer's board", the board of education, the governing board of any charter school, the board of trustees of the library district, the board of trustees, or any combination thereof, as required by the context to identify the governing body of an employer;
- (14) "Library district", any urban public library district created from or within a school district under the provisions of section 182.703;
- 11 (15) "Medical board", the board of physicians provided for 12 in section 169.291;
 - (16) "Member", any person who is a regular employee after the retirement system has been established hereunder ("active member"), and any person who (i) was an active member, (ii) has vested retirement benefits hereunder, and (iii) is not receiving a retirement allowance hereunder ("inactive member"). A person shall cease to be a member if the person has a break in service before earning any vested retirement benefits or if the person withdraws his or her accumulated contributions from the retirement system;
 - retires before January 1, 2014, or who is a member of the retirement system on December 31, 2013, and remains a member continuously to retirement, the earlier of the date the member attains the age of sixty or the date the member has a total of at least seventy-five credits, with each year of creditable service and each year of age equal to one credit[,] and with both years

- of creditable service and years of age prorated for fractional
- 2 years; for any person who becomes a member of the retirement
- 3 system on or after January 1, 2014, including any person who was
- 4 previously a member of the retirement system before January 1,
- 5 2014, but ceased to be a member for any reason other than
- 6 retirement, the earlier of the date the member attains the age of
- 7 sixty-two or the date the member has a total of at least eighty
- 8 credits, with each year of creditable service and each year of
- 9 age equal to one credit and with both years of creditable service
- and years of age prorated for fractional years;
- 11 (18) "Prior service", service prior to the date the system
- 12 becomes operative which is creditable in accordance with the
- provisions of section 169.311. Prior service in excess of
- 14 thirty-eight years shall be considered thirty-eight years;
- 15 "Regular employee", any employee who is assigned to an
- 16 established position which requires service of not less than
- twenty-five hours per week, and not less than nine calendar
- 18 months a year. Any regular employee who is subsequently assigned
- 19 without break in service to a position demanding less service
- 20 than is required of a regular employee shall continue the
- 21 employee's status as a regular employee. Except as stated in the
- 22 preceding sentence, a temporary, part-time, or furloughed
- 23 employee is not a regular employee;
- 24 (20) "Retirant", a former member receiving a retirement
- 25 allowance hereunder;
- 26 (21) "Retirement allowance", annuity payments to a retirant
- or to such beneficiary as is entitled to same;
- 28 (22) "School district", any school district in which a

- 1 retirement system shall be established under section 169.280.
- 2 169.291. 1. The general administration and the
- 3 responsibility for the proper operation of the retirement system
- 4 are hereby vested in a board of trustees of twelve persons who
- 5 shall be resident taxpayers of the school district, as follows:
- 6 (1) Four trustees to be appointed for terms of four years
- 7 by the board of education; provided, however, that the terms of
- 8 office of the first four trustees so appointed shall begin
- 9 immediately upon their appointment and shall expire one, two,
- 10 three and four years from the date the retirement system becomes
- 11 operative, respectively;
- 12 (2) Four trustees to be elected for terms of four years by
- and from the members of the retirement system; provided, however,
- 14 that the terms of office of the first four trustees so elected
- shall begin immediately upon their election and shall expire one,
- 16 two, three and four years from the date the retirement system
- 17 becomes operative, respectively;
- 18 (3) The ninth trustee shall be the superintendent of
- 19 schools of the school district;
- 20 (4) The tenth trustee shall be one retirant of the
- 21 retirement system elected for a term of four years beginning the
- first day of January immediately following August 13, 1986, by
- 23 the retirants of the retirement system;
- 24 (5) The eleventh trustee shall be appointed for a term of
- four years beginning the first day of January immediately
- 26 following August 13, 1990, by the board of trustees described in
- 27 subdivision (3) of section 182.701;
- 28 (6) The twelfth trustee shall be a retirant of the

retirement system elected for a term of four years beginning the first day of January immediately following August 28, 1992, by the retirants of the retirement system.

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- 2. If a vacancy occurs in the office of a trustee, the vacancy shall be filled for the unexpired term in the same manner as the office was previously filled, except that the board of trustees may appoint a qualified person to fill the vacancy in the office of an elected member until the next regular election at which time a member shall be elected for the unexpired term. No vacancy or vacancies on the board of trustees shall impair the power of the remaining trustees to administer the retirement system pending the filling of such vacancy or vacancies.
- In the event of a lapse of the school district's corporate organization as described in subsections 1 and 4 of section 162.081, the general administration and responsibility for the proper operation of the retirement system shall continue to be vested in a twelve-person board of trustees, all of whom shall be resident taxpayers of a city, other than a city not within a county, of four hundred thousand or more. In such event, if vacancies occur in the offices of the four trustees appointed, prior to the lapse, by the board of education, or in the offices of the four trustees elected, prior to the lapse, by the members of the retirement system, or in the office of trustee held, prior to the lapse, by the superintendent of schools in the school district, as provided in subdivisions (1), (2) and (3) of subsection 1 of this section, the board of trustees shall appoint a qualified person to fill each vacancy and subsequent vacancies in the office of trustee for terms of up to four years, as

determined by the board of trustees.

- 4. Each trustee shall, before assuming the duties of a trustee, take the oath of office before the court of the judicial circuit or one of the courts of the judicial circuit in which the school district is located that so far as it devolves upon the trustee, such trustee shall diligently and honestly administer the affairs of the board of trustees and that the trustee will not knowingly violate or willingly permit to be violated any of the provisions of the law applicable to the retirement system. Such oath shall be subscribed to by the trustee making it and filed in the office of the clerk of the circuit court.
 - of trustees. Seven trustees shall constitute a quorum at any meeting of the board of trustees. At any meeting of the board of trustees where a quorum is present, the vote of at least seven of the trustees in support of a motion, resolution or other matter is necessary to be the decision of the board; provided, however, that in the event of a lapse in the school district's corporate organization as described in subsections 1 and 4 of section 162.081, a majority of the trustees then in office shall constitute a quorum at any meeting of the board of trustees, and the vote of a majority of the trustees then in office in support of a motion, resolution or other matter shall be necessary to be the decision of the board.
 - 6. The board of trustees shall have exclusive original jurisdiction in all matters relating to or affecting the funds herein provided for, including, in addition to all other matters, all claims for benefits or refunds, and its action, decision or

- 1 determination in any matter shall be reviewable in accordance
- 2 with chapter 536 or chapter 621. Subject to the limitations of
- 3 sections 169.270 to 169.400, the board of trustees shall, from
- 4 time to time, establish rules and regulations for the
- 5 administration of funds of the retirement system, for the
- 6 transaction of its business, and for the limitation of the time
- 7 within which claims may be filed.
- 8 7. The trustees shall serve without compensation. The
- 9 board of trustees shall elect from its membership a chairman and
- 10 a vice chairman. The board of trustees shall appoint an
- 11 executive director who shall serve as the administrative officer
- of the retirement system and as secretary to the board of
- 13 trustees. It shall employ one or more persons, firms or
- 14 corporations experienced in the investment of moneys to serve as
- investment counsel to the board of trustees. The compensation of
- 16 all persons engaged by the board of trustees and all other
- expenses of the board necessary for the operation of the
- 18 retirement system shall be paid at such rates and in such amounts
- 19 as the board of trustees shall approve, and shall be paid from
- 20 the investment income.
- 21 8. The board of trustees shall keep in convenient form such
- 22 data as shall be necessary for actuarial valuations of the
- various funds of the retirement system and for checking the
- 24 experience of the system.
- 9. The board of trustees shall keep a record of all its
- 26 proceedings which shall be open to public inspection. It shall
- 27 prepare annually and furnish to the board of education and to
- 28 each member of the retirement system who so requests a report

- 1 showing the fiscal transactions of the retirement system for the
- 2 preceding fiscal year, the amount of accumulated cash and
- 3 securities of the system, and the last balance sheet showing the
- 4 financial condition of the system by means of an actuarial
- 5 valuation of the assets and liabilities of the retirement system.
- 6 10. The board of trustees shall have, in its own name,
- 7 power to sue and to be sued, to enter into contracts, to own
- 8 property, real and personal, and to convey the same; but the
- 9 members of such board of trustees shall not be personally liable
- 10 for obligations or liabilities of the board of trustees or of the
- 11 retirement system.
- 12 11. The board of trustees shall arrange for necessary legal
- advice for the operation of the retirement system.
- 14 12. The board of trustees shall designate a medical board
- to be composed of three or more physicians who shall not be
- 16 eliqible for membership in the system and who shall pass upon all
- medical examinations required under the provisions of sections
- 18 169.270 to 169.400, shall investigate all essential statements
- and certificates made by or on behalf of a member in connection
- 20 with an application for disability retirement and shall report in
- 21 writing to the board of trustees its conclusions and
- 22 recommendations upon all matters referred to it.
- 23 13. The board of trustees shall designate an actuary who
- shall be the technical advisor of the board of trustees on
- 25 matters regarding the operation of the retirement system and
- 26 shall perform such other duties as are required in connection
- therewith. Such person shall be qualified as an actuary by
- 28 membership as a Fellow of the Society of Actuaries or by similar

- 1 objective standards.
- 2 14. At least once in each five-year period the actuary
- 3 shall make an investigation into the actuarial experience of the
- 4 members, retirants and beneficiaries of the retirement system
- 5 and, taking into account the results of such investigation, the
- 6 board of trustees shall adopt for the retirement system such
- 7 actuarial assumptions as the board of trustees deems necessary
- 8 for the financial soundness of the retirement system.
- 9 15. On the basis of such actuarial assumptions as the board
- of trustees adopts, the actuary shall make annual valuations of
- 11 the assets and liabilities of the funds of the retirement system.
- 12 16. The rate of contribution payable by the [employer]
- 13 <u>employers</u> shall equal one and ninety-nine one-hundredths percent,
- 14 effective July 1, 1993; three and ninety-nine one-hundredths
- percent, effective July 1, 1995; five and ninety-nine one-
- hundredths percent, effective July 1, 1996; seven and one-half
- 17 percent effective January 1, 1999, and for [all] subsequent
- 18 calendar years through 2013. For calendar year 2014 and each
- 19 subsequent year, the rate of contribution payable by the
- 20 employers for each year shall be determined by the actuary for
- 21 the retirement system in the manner provided in subsection 4 of
- 22 section 169.350 and shall be certified by the board of trustees
- 23 to the employers at least six months prior to the date such rate
- is to be effective.
- 25 17. In the event of a lapse of a school district's
- 26 corporate organization as described in subsections 1 and 4 of
- section 162.081, no retirement system, nor any of the assets of
- any retirement system, shall be transferred to or merged with

another retirement system without prior approval of such transfer or merge by the board of trustees of the retirement system.

- more years of actual (not purchased) creditable service shall be entitled to a vested retirement benefit equal to the annual service retirement allowance provided in sections 169.270 to 169.400 payable after attaining the minimum normal retirement age and calculated in accordance with the law in effect on the last date such person was a regular employee; provided, that such member does not withdraw such person's accumulated contributions pursuant to section 169.328 prior to attaining the minimum normal retirement age.
- 2. Any member who elected on October 13, 1961, or within thirty days thereafter, to continue to contribute and to receive benefits under sections 169.270 to 169.400 may continue to be a member of the retirement system under the terms and conditions of the plan in effect immediately prior to October 13, 1961, or may, upon written request to the board of trustees, transfer to the present plan, provided that the member pays into the system any additional contributions with interest the member would have credited to the member's account if such person had been a member of the current plan since its inception or, if the person's contributions and interest are in excess of what the person would have paid, such person will receive a refund of such excess. The board of trustees shall adopt appropriate rules and regulations governing the operation of the plan in effect immediately prior to October 13, 1961.
 - 3. Should a retirant again become an active member, such

- person's retirement allowance payments shall cease during such membership and shall be recalculated upon subsequent retirement to include any creditable service earned during the person's
- latest period of active membership in accordance with subsection 2 of section 169.324.

- 4. In the event of the complete termination of the retirement system established by section 169.280 or the complete discontinuance of contributions to such retirement system, the rights of all members to benefits accrued to the date of such termination or discontinuance, to the extent then funded, shall be fully vested and nonforfeitable.
- perform qualified military service, as defined in Section 414(u) of the Internal Revenue Code of 1986, as amended, and dies while in such service, the member's survivors shall be entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) that would have been provided had the member resumed employment with the employer and then terminated on account of death in accordance with the requirements of Sections [407(a)(37)] 401(a)(37) and 414(u) of the Internal Revenue Code of 1986, as amended. In such event, the member's period of qualified military [services] service shall be counted as creditable service for purposes of vesting but not for purposes of determining the amount of the member's retirement allowance.
- 169.324. 1. The annual service retirement allowance
 payable pursuant to section 169.320 [in equal monthly
 installments for life shall be the retirant's number of years of

creditable service multiplied by one and three-fourths percent of 1 2 the person's average final compensation, subject to a maximum of sixty percent of the person's average final compensation. 3 any member who retires as an active member on or after June 30, 5 1999, the annual service retirement allowance payable pursuant to 6 section 169.320 in equal monthly installments for life shall be 7 the retirant's number of years of creditable service multiplied 8 by two percent of the person's average final compensation, 9 subject to a maximum of sixty percent of the person's average 10 final compensation. Any member whose number of years of creditable service is greater than thirty-four and one-quarter on 11 12 August 28, 1993, shall receive an annual service retirement 13 allowance payable pursuant to section 169.320 in equal monthly 14 installments for life equal to the retirant's number of years of 15 creditable service as of August 28, 1993, multiplied by one and 16 three-fourths percent of the person's average final compensation 17 but shall not receive a greater annual service retirement allowance based on additional years of creditable service after 18 19 August 28, 1993. Provided, however, that,] shall be the 20 retirant's number of years of creditable service multiplied by a 21 percentage of the retirant's average final compensation, 22 determined as follows:

(1) A retirant whose last employment as a regular employee ended prior to June 30, 1999, shall receive an annual service retirement allowance payable pursuant to section 169.320 in equal monthly installments for life equal to the retirant's number of years of creditable service multiplied by one and three-fourths percent of the person's average final compensation, subject to a

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1 maximum of sixty percent of the person's average final
2 compensation;

- is greater than thirty-four and one-quarter on August 28, 1993, shall receive an annual service retirement allowance payable pursuant to section 169.320 in equal monthly installments for life equal to the retirant's number of years of creditable service as of August 28, 1993, multiplied by one and three-fourths percent of the person's average final compensation but shall not receive a greater annual service retirement allowance based on additional years of creditable service after August 28, 1993;
 - (3) A retirant who was an active member of the retirement system at any time on or after June 30, 1999, and who either retires before January 1, 2014, or is a member of the retirement system on December 31, 2013, and remains a member continuously to retirement shall receive an annual service retirement allowance payable pursuant to section 169.320 in equal monthly installments for life equal to the retirant's number of years of creditable service multiplied by two percent of the person's average final compensation, subject to a maximum of sixty percent of the person's final compensation;
 - (4) A retirant who becomes a member of the retirement system on or after January 1, 2014, including any retirant who was a member of the retirement system before January 1, 2014, but ceased to be a member for any reason other than retirement, shall receive an annual service retirement allowance payable pursuant to section 169.320 in equal monthly installments for life equal

- 1 to the retirant's number of years of creditable service
- 2 multiplied by one and three-fourths percent of the person's
- 3 average final compensation, subject to a maximum of sixty percent
- 4 of the person's average final compensation;
- 5 (5) Notwithstanding the provisions of subdivisions (1) to
- 6 (4) of this subsection, effective January 1, 1996, any [retiree]
- 7 retirant who retired on, before or after January 1, 1996, with at
- 8 least twenty years of creditable service shall receive at least
- 9 three hundred dollars each month as a retirement allowance, or
- 10 the actuarial equivalent thereof if the [retiree] retirant
- elected any of the options available under section 169.326.
- 12 [Provided, further, any retiree] Any retirant who retired with at
- least ten years of creditable service shall receive at least one
- 14 hundred fifty dollars each month as a retirement allowance, plus
- 15 fifteen dollars for each additional full year of creditable
- service greater than ten years but less than twenty years (or the
- 17 actuarial equivalent thereof if the [retiree] retirant elected
- any of the options available under section 169.326). Any
- beneficiary of a deceased [retiree] retirant who retired with at
- least ten years of creditable service and elected one of the
- 21 options available under section 169.326 shall also be entitled to
- 22 the actuarial equivalent of the minimum benefit provided by this
- 23 subsection, determined from the option chosen.
- 24 2. Except as otherwise provided in sections 169.331,
- 25 169.580 and 169.585, payment of a retirant's retirement allowance
- 26 will be suspended for any month for which such person receives
- 27 remuneration from the person's employer or from any other
- employer in the retirement system established by section 169.280

for the performance of services except any such person other than 1 2 a person receiving a disability retirement allowance under section 169.322 may serve as a nonregular substitute, part-time 3 or temporary employee for not more than six hundred hours in any 5 school year without becoming a member and without having the 6 person's retirement allowance discontinued, provided that through 7 such substitute, part-time, or temporary employment, the person 8 may earn no more than fifty percent of the annual salary or wages 9 the person was last paid by the employer before the person 10 retired and commenced receiving a retirement allowance, adjusted for inflation. If a person exceeds such hours limit or such 11 12 compensation limit, payment of the person's retirement allowance 13 shall be suspended for the month in which such limit was exceeded 14 and each subsequent month in the school year for which the person 15 receives remuneration from any employer in the retirement system. 16 If a retirant is reemployed by any employer in any capacity, 17 whether pursuant to this section, or section 169.331, 169.580, or 169.585, or as a regular employee, the amount of such person's 18 19 retirement allowance attributable to service prior to the 20 person's first retirement date shall not be changed by the 21 reemployment. If the person again becomes an active member and 22 earns additional creditable service, upon the person's second retirement the person's retirement allowance shall be the sum of: 23 24 The retirement allowance the person was receiving at 25 the time the person's retirement allowance was suspended,

(1) The retirement allowance the person was receiving at the time the person's retirement allowance was suspended, pursuant to the payment option elected as of the first retirement date, plus the amount of any increase in such retirement allowance the person would have received pursuant to subsection 3

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of this section had payments not been suspended during the person's reemployment; and

- (2) An additional retirement allowance computed using the benefit formula in effect on the person's second retirement date, the person's creditable service following reemployment, and the person's average final annual compensation as of the second retirement date. The sum calculated pursuant to this subsection shall not exceed the greater of sixty percent of the person's average final compensation as of the second retirement date or the amount determined pursuant to subdivision (1) of this subsection. Compensation earned prior to the person's first retirement date shall be considered in determining the person's average final compensation as of the second retirement date if such compensation would otherwise be included in determining the person's average final compensation.
 - 3. The board of trustees shall determine annually whether the investment return on funds of the system can provide for an increase in benefits for retirants eligible for such increase. A retirant shall and will be eligible for an increase awarded pursuant to this section as of the second January following the date the retirant commenced receiving retirement benefits. Any such increase shall also apply to any monthly joint and survivor retirement allowance payable to such retirant's beneficiaries, regardless of age. The board shall make such determination as follows:
 - (1) After determination by the actuary of the investment return for the preceding year as of December thirty-first (the "valuation year"), the actuary shall recommend to the board of

- 1 trustees what portion of the investment return is available to
- 2 provide such benefits increase, if any, and shall recommend the
- 3 amount of such benefits increase, if any, to be implemented as of
- 4 the first day of the thirteenth month following the end of the
- 5 valuation year, and [the] first payable on or about the first day
- of the fourteenth month following the end of the valuation year.
- 7 The actuary shall make such recommendations so as not to affect
- 8 the financial soundness of the retirement system, recognizing the
- 9 following safeguards:
- 10 (a) The retirement system's funded ratio as of January
- first of the year preceding the year of a proposed increase shall
- be at least one hundred percent after adjusting for the effect of
- 13 the proposed increase. The funded ratio is the ratio of assets
- 14 to the pension benefit obligation;
- 15 (b) The actuarially required contribution rate, after
- adjusting for the effect of the proposed increase, may not exceed
- 17 the [statutory] then applicable employer and member contribution
- 18 rate as determined under subsection 4 of section 169.350;
- 19 (c) The actuary shall certify to the board of trustees that
- 20 the proposed increase will not impair the actuarial soundness of
- 21 the retirement system;
- 22 (d) A benefit increase, under this section, once awarded,
- 23 cannot be reduced in succeeding years;
- 24 (2) The board of trustees shall review the actuary's
- 25 recommendation and report and shall, in their discretion,
- determine if any increase is prudent and, if so, shall determine
- the amount of increase to be awarded.
- 28 4. This section does not quarantee an annual increase to

any retirant.

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- 2 If an inactive member becomes an active member after June 30, 2001, and after a break in service, unless the person 3 earns at least four additional years of creditable service 5 without another break in service, upon retirement the person's 6 retirement allowance shall be calculated separately for each 7 separate period of service ending in a break in service. The 8 retirement allowance shall be the sum of the separate retirement 9 allowances computed for each such period of service using the 10 benefit formula in effect, the person's average final compensation as of the last day of such period of service and the 11 12 creditable service the person earned during such period of 13 service; provided, however, if the person earns at least four 14 additional years of creditable service without another break in 15 service, all of the person's creditable service prior to and 16 including such service shall be aggregated and, upon retirement, 17 the retirement allowance shall be computed using the benefit formula in effect and the person's average final compensation as 18 19 of the last day of such period of four or more years and all of 20 the creditable service the person earned prior to and during such 21 period.
 - 6. Notwithstanding anything contained in this section to the contrary, the amount of the annual service retirement allowance payable to any retirant pursuant to the provisions of sections 169.270 to 169.400, including any adjustments made pursuant to subsection 3 of this section, shall at all times comply with the provisions and limitations of Section 415 of the Internal Revenue Code of 1986, as amended, and the regulations

thereunder, the terms of which are specifically incorporated herein by reference.

- 7. All retirement systems established by the laws of the state of Missouri shall develop a procurement action plan for utilization of minority and women money managers, brokers and investment counselors. Such retirement systems shall report their progress annually to the joint committee on public employee retirement and the governor's minority advocacy commission.
- 169.350. 1. All of the assets of the retirement system (other than tangible real or personal property owned by the retirement system for use in carrying out its duties, such as office supplies and furniture) shall be credited, according to the purpose for which they are held, in either the employees' contribution fund or the general reserve fund.
- (1) The employees' contribution fund shall be the fund in which shall be accumulated the contributions of the members. The employer shall, except as provided in subdivision (5) of this subsection, cause to be deducted from the compensation of each member on each and every payroll, for each and every payroll period, the pro rata portion of five and nine-tenths percent of his annualized compensation. Effective January 1, 1999, through December 31, 2013, the employer shall deduct an additional one and six-tenths percent of the member's annualized compensation. For 2014 and for each subsequent year, the employer shall deduct from each member's annualized compensation the rate of contribution determined for such year by the actuary for the retirement system in the manner provided in subsection 4 of this section.

amount it may elect to pay pursuant to subdivision (5) of this subsection to the retirement system at once. The retirement system shall credit such deductions and such amounts to the individual account of each member from whose compensation the deduction was made or with respect to whose compensation the amount was paid pursuant to subdivision (5) of this subsection. In determining the deduction for a member in any payroll period, the board of trustees may consider the rate of compensation payable to such member on the first day of the payroll period as continuing throughout such period.

- (3) The deductions provided for herein are declared to be a part of the compensation of the member and the making of such deductions shall constitute payments by the member out of the person's compensation and such deductions shall be made notwithstanding that the amount actually paid to the member after such deductions is less than the minimum compensation provided by law for any member. Every member shall be deemed to consent to the deductions made and provided for herein, and shall receipt for the person's full compensation, and the making of the deduction and the payment of compensation less the deduction shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered during the period covered by the payment except as to benefits provided by sections 169.270 to 169.400.
- (4) The accumulated contributions with interest of a member withdrawn by the person or paid to the person's estate or designated beneficiary in the event of the person's death before

- retirement shall be paid from the employees' contribution fund. 1 2 Upon retirement of a member the member's accumulated
- contributions with interest shall be transferred from the employees' contribution fund to the general reserve fund.

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- The employer may elect to pay on behalf of all members 6 all or part of the amount that the members would otherwise be 7 required to contribute to the employees' contribution fund 8 pursuant to subdivision (1) of this subsection. Such amounts 9 paid by the employer shall be in lieu of members' contributions 10 and shall be treated for all purposes of sections 169.270 to 169.400 as contributions made by members. Notwithstanding any 11 12 other provision of this chapter to the contrary, no member shall 13 be entitled to receive such amounts directly. The election shall 14 be made by a duly adopted resolution of the employer's board and 15 shall remain in effect for at least one year from the effective 16 date thereof. The election may be thereafter terminated only by 17 an affirmative act of the employer's board notwithstanding any 18 limitation in the term thereof in the adopting resolution. Any 19 such termination resolution shall be adopted at least sixty days 20 prior to the effective date thereof, and the effective date 21 thereof shall coincide with a fiscal year-end of the employer. 22 In the absence of such a termination resolution, the election 23 shall remain in effect from fiscal year to fiscal year.
 - The general reserve fund shall be the fund in which shall be accumulated all reserves for the payment of all benefit expenses and other demands whatsoever upon the retirement system except those items heretofore allocated to the employees' contribution fund.

1 (1) All contributions by the employer, except those the 2 employer elects to make on behalf of the members pursuant to 3 subdivision (5) of subsection 1 of this section, shall be 4 credited to the general reserve fund.

- (2) Should a retirant be restored to active service and again become a member of the retirement system, the excess, if any, of the person's accumulated contributions over benefits received by the retirant shall be transferred from the general reserve fund to the employees' contribution fund and credited to the person's account.
- 3. Gifts, devises, bequests and legacies may be accepted by the board of trustees and deposited in the general reserve fund to be held, invested and used at its discretion for the benefit of the retirement system except where specific direction for the use of a gift is made by a donor.
- 4. Beginning in 2013, the actuary for the retirement system shall annually calculate the rate of employer contributions and member contributions for 2014 and for each subsequent calendar year, expressed as a level percentage of the annualized compensation of the members, subject to the following:
- (1) The rate of contribution for any calendar year shall be determined based on an actuarial valuation of the retirement system as of the first day of the prior calendar year. Such actuarial valuation shall be performed using the actuarial cost method and actuarial assumptions adopted by the board of trustees and in accordance with accepted actuarial standards of practice in effect at the time the valuation is performed, as promulgated by the actuarial standards board or its successor;

- 1 (2) The target combined employer and member contribution
 2 rate shall be the amount actuarially required to cover the normal
 3 cost and amortize any unfunded accrued actuarial liability over a
- 4 period that shall not exceed thirty years from the date of the
- 5 <u>valuation;</u>

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- 6 (3) The target combined rate as so determined shall be
 7 allocated equally between the employer contribution rate and the
 8 member contribution rate, provided, however, that the level rate
 9 of contributions to be paid by the employers and the level rate
 10 of contributions to be deducted from the compensation of members
 11 for any calender year shall each be limited as follows:
- 12 <u>(a) The contribution rate shall not be less than seven and</u>
 13 one-half percent;
- 14 <u>(b) The contribution rate shall not exceed nine percent;</u>
 15 and
 - (c) Changes in the contribution rate from year to year
 shall be in increments of one-half percent such that the
 contribution rate for any year shall not be greater than or less
 than the rate in effect for the prior year by more than one-half
 percent;
- 21 (4) The board of trustees shall certify to the employers
 22 the contribution rate for the following calendar year no later
 23 than six months prior to the date such rate is to be effective.
- 184.800. Sections 184.800 to 184.880 shall be known as the
 "Missouri Museum <u>and</u> Cultural District Act".
- 26 184.805. 1. As used in sections 184.800 to 184.880, the 27 following terms mean:
- 28 (1) "Board", the board of directors of a district;

- 1 (2) "Cultural asset", a building or area used for the
- 2 purposes of promoting community culture and the arts, recreation
- 3 and knowledge, including for purposes of supporting or promoting
- 4 the performing arts, theater, music, entertainment, public
- 5 spaces, public libraries or other public assets;
- 6 (3) "Disaster area", an area located within a municipality
- 7 for which public and individual assistance has been declared by
- 8 the President under Section 401 of the Robert T. Stafford
- 9 Disaster Relief and Emergency Assistance Act, 42 U.S.C. Section
- 10 5121, et seq., provided that the municipality adopts or has
- 11 <u>adopted an ordinance approving a redevelopment plan within three</u>
- 12 years after the President declares such disaster;
- 13 <u>(4)</u> "District", a museum <u>and cultural</u> district organized
- 14 pursuant to sections 184.800 to 184.880;
- [(3)] (5) "Museum", a building or area used for the purpose
- of exhibiting and/or preserving objects or specimens of interest
- to the public, including but not limited to photographs, art,
- 18 historical items, items of natural history, and items connected
- 19 with wildlife [and], conservation, and historical events;
- [(4)] (6) "Owner of real property", the owner of the fee
- 21 interest in the real property[, except that when the real
- 22 property is subject to a lease of ten or more years, the lessee
- 23 rather than the owner of the fee interest shall be considered as
- 24 the "owner of real property"]. An owner may be either a natural
- 25 person or a [juridical] legal entity.
- 26 2. For the purposes of sections 11(c), 16 and 22 of article
- 27 X of the Constitution of Missouri, section 137.073, and as used
- in sections 184.800 to 184.880, the following terms shall have

1 the meanings given:

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- 2 (1) "Approval of the required majority" [or "direct voter approval"], a simple majority;
- 4 (2) "Qualified voters", the owners of real property located 5 within the proposed district [or any person residing in the 6 district who is a legal voter within the district].
- 184.810. 1. A district where the majority of the property

 8 is located within a disaster area may be created to fund,

 9 promote, plan, design, construct, improve, maintain and operate

 10 one or more projects relating to [a museum] one or more museums

 11 and cultural assets or to assist in such activity.
 - 2. A district is a political subdivision of the state.
- 3. No structures operated by a museum <u>and cultural</u> district board pursuant to sections 184.800 to 184.880 shall be named for a commercial venture.
 - desired, the owners of real property who own at least two-thirds of the real property within the proposed district may file a petition requesting the creation of a district. The petition shall be filed in the circuit court of the county in which the proposed district is located. Any petition to create a museum and cultural district pursuant to the provisions of sections 184.800 to 184.880 shall be filed [on or before December 31, 1998] within five years after the Presidential declaration establishing the disaster area.
 - 2. The proposed district area [shall be contiguous and] may contain one or more parcels of real property, which may or may not be contiguous and may further include any portion of one or

1 more municipalities.

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- 2 3. The petition shall set forth:
- 3 (1) The name and address of each owner of real property
 4 located within the proposed district [or who is a legal voter
 5 resident within the proposed district];
 - (2) A specific description of the proposed district boundaries including a map illustrating such boundaries;
 - (3) A general description of the purpose or purposes for which the district is being formed, including a description of the proposed museum or museums and cultural asset or cultural assets and a general plan for [its] operation of each museum and each cultural asset within the district; and
 - (4) The name of the proposed district.
 - 4. In the event any owner of real property within the proposed district who is named in the petition [or any legal voter resident within the district] shall not join in the petition or file an entry of appearance and waiver of service of process in the case, a copy of the petition shall be served upon said owner [or legal voter] in the manner provided by supreme court rule for the service of petitions generally. Any objections to the petition shall be raised by answer within the time provided by supreme court rule for the filing of an answer to a petition.
 - 184.820. 1. Any owner of real property within the proposed district [and any legal voter who is a resident within the proposed district] may join in or file a petition supporting or answer opposing the creation of the district and seeking a judgment respecting these same issues.

- The court shall hear the case without a jury. If the court determines the petition is defective or the proposed district or its plan of operation is unconstitutional, it shall enter its judgment to that effect and shall refuse to incorporate the district as requested in the pleadings. If the court determines the petition is not legally defective and the proposed district and plan of operation are not unconstitutional, the court shall determine and declare the district organized and incorporated and shall approve the plan of operation stated in the petition.
 - 3. Any party having filed a petition or answer to a petition may appeal the circuit court's order or judgment in the same manner as provided for other appeals. Any order either refusing to incorporate the district or incorporating the district shall be deemed a final judgment for purposes of appeal.

184.827. A museum <u>and cultural</u> district created pursuant to sections 184.800 to 184.880 shall be governed by a board of directors consisting of [eight] <u>five</u> members[. Five of the members] <u>who</u> shall be elected as provided in section 184.830.

[Three members of the board of directors shall be appointed by the governor with the advice and consent of the senate for a three-year term. Not more than two of the three members appointed by the governor shall be of the same political party. The governor shall appoint an interim director to complete the unexpired term of a director caused by resignation or disqualification who was appointed by the governor.]

the district organized has become final, the circuit clerk of the

184.830. 1. Within thirty days after the order declaring

county in which the petition was filed shall, give notice by causing publication to be made once a week for two consecutive weeks in a newspaper of general circulation in the county, the last publication of which shall be at least ten days before the day of the meeting required by this section, call a meeting of the owners of real property within the district at a day and hour specified in a public place in the county in which the petition was filed for the purpose of electing a board of five directors, to be composed of owners or representatives of owners of real property in the district.

- 2. The owners of real property, when assembled, shall organize by the election of a chairman and secretary of the meeting who shall conduct the election. At the election, each acre of real property within the district shall be considered as a voting interest, and each owner of real property shall have one vote in person or by proxy for every acre of real property owned within the district for each director to be elected. A director need not be a legal voter of the district.
- 3. Each director shall serve for a term of three years and until his <u>or her</u> successor is duly elected and qualified.

 Successor directors shall be elected in the same manner as the initial directors at a meeting of the owners of real property called by the board. Each successor director shall serve a three-year term. The remaining directors shall have the authority to elect an interim director to complete any unexpired term of a director caused by resignation or disqualification.
 - 4. Directors shall be at least twenty-one years of age.
 - 184.835. 1. The board shall possess and exercise all of

1 the district's legislative and executive powers.

- 2. Within thirty days after the election of the initial

 directors, the board shall meet. At its first meeting and after

 each election of new board members the board shall elect a

 chairman, a secretary, a treasurer and such other officers as it

 deems necessary from its members. A director may fill more than

 one office, except that a director may not fill both the office

 of chairman and secretary.
 - 3. [The board may employ such employees as it deems necessary; provided, however, that the board shall not employ any employee who is related within the fourth degree by blood or marriage to a member of the board.
 - 4.] At the first meeting, the board, by resolution, shall define the first and subsequent fiscal years of the district, and shall adopt a corporate seal.
 - [5.] $\underline{4.}$ A simple majority of the board shall constitute a quorum. If a quorum exists, a <u>simple</u> majority of those voting shall have the authority to act in the name of the board, and approve any board resolution.
 - [6.] <u>5.</u> Each director shall devote such time to the duties of the office as the faithful discharge thereof may require and may be reimbursed for his or her actual expenditures in the performance of his or her duties on behalf of the district.
 - 184.840. 1. A district may receive and use funds for the purposes of planning, designing, constructing, reconstructing, maintaining and operating [a museum] one or more museums and cultural assets, conducting educational programs in connection therewith [for any public purpose] which is reasonably connected

with the museum <u>or cultural asset</u> and for any other purposes
authorized by sections 184.840 to 184.880. Such funds may be
derived from any funding method which is authorized by sections
184.800 to 184.880 and from any other source, including but not
limited to funds from federal sources, the state of Missouri or
an agency thereof, a political subdivision of the state or
private sources.

- 2. The general assembly may annually for a period of twenty years after [July 7, 1997] <u>January 1, 2013</u>, make appropriations from general revenue to a district which is created pursuant to the provisions of sections 184.800 to 184.880.
- and cultural district sales tax by resolution on all retail sales made in such museum and cultural district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. Such museum and cultural district sales tax may be imposed for any museum or cultural purpose designated by the board of the museum and cultural district. If the resolution is adopted the board of the district may submit the question of whether to impose a sales tax authorized by this section to [either the legal voters of the district and/or to the owners of real property within the district] the qualified voters, who shall have the same voting interests as with the election of members of the board of the district.
- 2. The sales tax authorized by this section shall become effective on the first day of the second calendar quarter following adoption of the tax by the <u>board or qualified voters</u>, if the board elects to submit the question of whether to impose a

1 sales tax to the qualified voters.

purchase price.

3. In each museum and cultural district in which a sales
tax has been imposed in the manner provided by this section,
every retailer shall add the tax imposed by the museum and
cultural district pursuant to this section to the retailer's sale
price, and when so added such tax shall constitute a part of the
price, shall be a debt of the purchaser to the retailer until

paid, and shall be recoverable at law in the same manner as the

- In order to permit sellers required to collect and report the sales tax authorized by this section to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the museum and cultural district may establish appropriate brackets which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets provided in section [144.825] 144.285.
 - 5. All revenue received by a museum <u>and cultural</u> district from the tax authorized by this section which has been designated for a certain museum <u>or cultural</u> purpose shall be deposited in a special trust fund and shall be used solely for such designated purpose. All funds remaining in the special trust fund shall continue to be used solely for such designated museum <u>or cultural</u> purpose. Any funds in such special trust fund which are not needed for current expenditures may be invested by the board of directors in accordance with applicable laws relating to the investment of other museum or cultural district funds.

The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one percent or one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the museum and cultural district adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525. museum and cultural district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

- 7. On and after the effective date of any tax imposed pursuant to this section, the museum <u>and cultural</u> district shall perform all functions incident to the administration, collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the museum <u>and cultural</u> district.
- 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section. All revenue collected under this section by the director of the department of revenue on behalf of the museum and cultural districts, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Missouri Museum Cultural District Tax Fund", and

- shall be used solely for such designated purpose. Moneys in the
- 2 <u>fund shall not be deemed to be state funds</u>, and shall not be
- 3 commingled with any funds of the state. The director may make
- 4 refunds from the amounts in the fund and credited to the district
- 5 for erroneous payments and overpayments made, and may redeem
- 6 dishonored checks and drafts deposited to the credit of such
- 7 county.
- 9. All exemptions granted to agencies of government,
- 9 organizations, persons and to the sale of certain articles and
- 10 items of tangible personal property and taxable services pursuant
- 11 to the provisions of sections 144.010 to 144.525 are hereby made
- applicable to the imposition and collection of the tax imposed by
- 13 this section.
- 14 10. The same sales tax permit, exemption certificate and
- retail certificate required by sections 144.010 to 144.525 for
- the administration and collection of the state sales tax shall
- satisfy the requirements of this section, and no additional
- 18 permit or exemption certificate or retail certificate shall be
- required; except that the museum and cultural district may
- 20 prescribe a form of exemption certificate for an exemption from
- 21 the tax imposed by this section.
- 22 11. The penalties provided in section 32.057 and sections
- 23 144.010 to 144.525 for violation of those sections are hereby
- 24 made applicable to violations of this section.
- 25 12. For the purpose of a sales tax imposed by a resolution
- 26 pursuant to this section, all retail sales except retail sales of
- 27 motor vehicles shall be deemed to be consummated at the place of
- business of the retailer unless the tangible personal property

sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.

- district shall be deposited by the museum and cultural district in a special fund to be expended for the purposes authorized in this section. The museum and cultural district shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection by the officers and directors of each museum and cultural district and the Missouri department of revenue. Tax returns filed by businesses within the district shall otherwise be considered as confidential in the same manner as sales tax returns filed with the Missouri department of revenue.
- 14. No museum <u>and cultural</u> district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued to

1 finance any project or projects.

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2 184.847. 1. The board of a district may impose an 3 admissions fee on every person, firm, association, company or 4 partnership of whatever form offering or managing any form of 5 entertainment, amusement, athletic or other commercial or 6 nonprofit event or venue for which admission is charged and which 7 is presented within the district. The fee shall be at a rate of 8 no more than one dollar per seat or admission sold. This fee is 9 in addition to any state or local tax. Such admission fee may be 10 imposed for any museum and cultural purpose designated by the board of the museum and cultural district. If the resolution is 11 12 adopted, the board of the district may submit the question of 13 whether to impose such admission fee authorized by this section 14 to the qualified voters, who shall have the same voting interests 15 as with the election of members of the board of the district. 16 The question shall specify the particular types of events or 17 venues that shall be subject to such admission fee.

- 2. The admission fee authorized by this section shall become effective on the first day of the second calendar quarter following the adoption of the admission fee by the qualified voters.
- 3. All revenue received by a museum and cultural district from the admission fee authorized by this section shall be deposited into a special trust fund and shall be used solely for such designated purpose. All funds remaining in the special trust fund shall continue to be used solely for such designated museum or cultural purpose. Any funds in such special trust fund which are not needed for current expenditures may be invested by

- 1 the board of directors in accordance with applicable laws
- 2 relating to the investment of other museum and cultural district
- 3 <u>funds</u>.
- 4. On and after the effective date of any admission fee
- 5 imposed pursuant to this section, the museum and cultural
- 6 district shall perform all functions incident to the
- 7 administration, collection, enforcement, and operation of the
- 8 admission fee. The admission fee imposed under this section
- 9 shall be collected and reported upon such forms and under such
- 10 administrative rules and regulations as may be prescribed by the
- 11 <u>museum and cultural district.</u>
- 12 184.850. 1. A district may contract and incur obligations
- appropriate to accomplish its purposes.
- 14 2. A district may enter into any lease or lease-purchase
- agreement for or with respect to any real or personal property
- 16 necessary or convenient for its purposes.
- 3. A district may enter into operating agreements and/or
- management agreements [with not-for-profit corporations] to
- operate [the] <u>a</u> museum <u>or cultural asset</u> or carry out any other
- 20 authorized purposes or functions of the district.
- 21 4. A district may borrow money for its purposes at such
- 22 rates of interest as the district may determine.
- 23 5. A district may issue bonds, notes and other obligations,
- and may secure any of such obligations by mortgage, pledge,
- assignment, security agreement or deed of trust of any or all of
- the property and income of the district, subject to the
- 27 restrictions provided in sections 184.800 to 184.880. The
- district shall also have the power and authority to secure

- financing on the issuance of bonds for financing through another political subdivision or an agency of the state.
- 6. A district may enter into labor agreements, establish all bid conditions, decide all contract awards, pay all contractors and generally supervise the construction of [the] a museum or cultural asset project.

- 7. A district may hire employees, enter leases and contracts, and otherwise take such actions and enter into such agreements as are necessary or incidental to the ownership, operation, and maintenance of each museum and each cultural asset within the district.
- 184.865. The district may contract with a federal agency, a state or its agencies and political subdivisions, a corporation, partnership or limited partnership, limited liability company, or individual regarding funding, promotion, planning, designing, constructing, improving, maintaining, or operating [a project] any museum or cultural asset within the district or to assist in such activity[; provided, however, that any contract providing for the overall management and operation of the museum for the district shall only be with a governmental entity or a not-for-profit corporation].
- 198.345. Nothing in sections 198.200 to 198.350 shall prohibit a nursing home district from establishing and maintaining apartments for seniors that provide at a minimum housing[,] and food services[, and emergency call buttons to the apartment residents] in any county of the third or fourth classification [without a township form of government and with more than twenty-eight thousand two hundred but fewer than

- 1 twenty-eight thousand three hundred inhabitants or any county of
- 2 the third classification without a township form of government
- 3 and with more than nine thousand five hundred fifty but fewer
- 4 than nine thousand six hundred fifty inhabitants] within its
- 5 <u>corporate limits</u>. Such nursing home districts shall not lease
- 6 such apartments for less than fair market rent as reported by the
- 7 United States Department of Housing and Urban Development.
- 8 302.060. 1. The director shall not issue any license and
- 9 shall immediately deny any driving privilege:
- 10 (1) To any person who is under the age of eighteen years,
- if such person operates a motor vehicle in the transportation of
- 12 persons or property as classified in section 302.015;
- 13 (2) To any person who is under the age of sixteen years,
- 14 except as hereinafter provided;
- 15 (3) To any person whose license has been suspended, during
- such suspension, or to any person whose license has been revoked,
- 17 until the expiration of one year after such license was revoked;
- 18 (4) To any person who is an habitual drunkard or is
- 19 addicted to the use of narcotic drugs;
- 20 (5) To any person who has previously been adjudged to be
- 21 incapacitated and who at the time of application has not been
- 22 restored to partial capacity;
- 23 (6) To any person who, when required by this law to take an
- examination, has failed to pass such examination;
- 25 (7) To any person who has an unsatisfied judgment against
- 26 such person, as defined in chapter 303, until such judgment has
- been satisfied or the financial responsibility of such person, as
- defined in section 303.120, has been established;

(8) To any person whose application shows that the person has been convicted within one year prior to such application of violating the laws of this state relating to failure to stop after an accident and to disclose the person's identity or driving a motor vehicle without the owner's consent;

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To any person who has been convicted more than twice of violating state law, or a county or municipal ordinance where the defendant was represented by or waived the right to an attorney in writing, relating to driving while intoxicated; except that, after the expiration of ten years from the date of conviction of the last offense of violating such law or ordinance relating to driving while intoxicated, a person who was so convicted may petition the circuit court of the county in which such last conviction was rendered and the court shall review the person's habits and conduct since such conviction, including the results of a criminal history check as defined in section 302.010. the court finds that the petitioner has not been convicted, pled quilty to or been found quilty of, and has no pending charges for any offense related to alcohol, controlled substances or drugs and has no other alcohol-related enforcement contacts as defined in section 302.525 during the preceding ten years and that the petitioner's habits and conduct show such petitioner to no longer pose a threat to the public safety of this state, the court [may] shall order the director to issue a license to the petitioner if the petitioner is otherwise qualified pursuant to the provisions of sections 302.010 to 302.540. No person may obtain a license pursuant to the provisions of this subdivision through court action more than one time;

- (10) To any person who has pled quilty to or been convicted 1 2 of the crime of involuntary manslaughter while operating a motor vehicle in an intoxicated condition, or to any person who has 3 been convicted twice within a five-year period of violating state 5 law, county or municipal ordinance of driving while intoxicated, 6 or any other intoxication-related traffic offense as defined in 7 section 577.023, except that, after the expiration of five years 8 from the date of conviction of the last offense of violating such 9 law or ordinance, a person who was so convicted may petition the 10 circuit court of the county in which such last conviction was rendered and the court shall review the person's habits and 11 12 conduct since such conviction, including the results of a 13 criminal history check as defined in section 302.010. If the 14 court finds that the petitioner has not been convicted, pled 15 quilty to, or been found quilty of, and has no pending charges 16 for any offense related to alcohol, controlled substances, or 17 drugs and has no other alcohol-related enforcement contacts as 18 defined in section 302.525 during the preceding five years, and 19 that the petitioner's habits and conduct show such petitioner to 20 no longer pose a threat to the public safety of this state, the 21 court [may] shall order the director to issue a license to the 22 petitioner if the petitioner is otherwise qualified pursuant to 23 the provisions of sections 302.010 to 302.540;
 - (11) To any person who is otherwise disqualified pursuant to the provisions of sections 302.010 to 302.780, chapter 303, or section 544.046;

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(12) To any person who is under the age of eighteen years, if such person's parents or legal guardians file a certified

document with the department of revenue stating that the director shall not issue such person a driver's license. Each document filed by the person's parents or legal quardians shall be made upon a form furnished by the director and shall include identifying information of the person for whom the parents or legal quardians are denying the driver's license. The document shall also contain identifying information of the person's parents or legal guardians. The document shall be certified by the parents or legal quardians to be true and correct. This provision shall not apply to any person who is legally emancipated. The parents or legal quardians may later file an additional document with the department of revenue which reinstates the person's ability to receive a driver's license.

2. Any person whose license is reinstated under the provisions of [subdivisions (9) and (10)] subdivision (9) or (10) of subsection 1 of this section shall be required to file proof with the director of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of reinstatement. The ignition interlock device required for reinstatement under this subsection and for obtaining a limited driving privilege under paragraph (a) or (b) of subdivision (8) of subsection 3 of section 302.309 shall have photo identification technology and global positioning system features. The ignition interlock device shall further be required to be maintained on all motor vehicles operated by the person for a period of not less than six months immediately following the date of reinstatement. If the monthly monitoring reports show that the ignition interlock

device has registered any confirmed blood alcohol concentration 1 2 readings above the alcohol setpoint established by the department of transportation or that the person has tampered with or 3 circumvented the ignition interlock device, then the period for 5 which the person must maintain the ignition interlock device 6 following the date of reinstatement shall be extended for an 7 additional six months. If the person fails to maintain such 8 proof with the director, the license shall be suspended for the 9 remainder of the six-month period or until proof as required by 10 this section is filed with the director. Upon the completion of 11 the six-month period, the license shall be shown as reinstated, 12 if the person is otherwise eligible.

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3. Any person who petitions the court for reinstatement of his or her license pursuant to subdivision (9) or (10) of subsection 1 of this section shall make application with the Missouri state highway patrol as provided in section 43.540, and shall submit two sets of fingerprints collected pursuant to standards as determined by the highway patrol. One set of fingerprints shall be used by the highway patrol to search the criminal history repository and the second set shall be forwarded to the Federal Bureau of Investigation for searching the federal criminal history files. At the time of application, the applicant shall supply to the highway patrol the court name and case number for the court where he or she has filed his or her petition for reinstatement. The applicant shall pay the fee for the state criminal history check pursuant to section 43.530 and pay the appropriate fee determined by the Federal Bureau of Investigation for the federal criminal history record.

- 1 Missouri highway patrol, upon receipt of the results of the
- 2 criminal history check, shall forward a copy of the results to
- 3 the circuit court designated by the applicant and to the
- 4 department. Notwithstanding the provisions of section 610.120,
- 5 all records related to any criminal history check shall be
- 6 accessible and available to the director and the court.

- [302.060. 1. The director shall not issue any license and shall immediately deny any driving privilege:
- (1) To any person who is under the age of eighteen years, if such person operates a motor vehicle in the transportation of persons or property as classified in section 302.015;
- (2) To any person who is under the age of sixteen years, except as hereinafter provided;
- (3) To any person whose license has been suspended, during such suspension, or to any person whose license has been revoked, until the expiration of one year after such license was revoked;
- (4) To any person who is an habitual drunkard or is addicted to the use of narcotic drugs;
- (5) To any person who has previously been adjudged to be incapacitated and who at the time of application has not been restored to partial capacity;
- (6) To any person who, when required by this law to take an examination, has failed to pass such examination;
- (7) To any person who has an unsatisfied judgment against such person, as defined in chapter 303, until such judgment has been satisfied or the financial responsibility of such person, as defined in section 303.120, has been established;
- (8) To any person whose application shows that the person has been convicted within one year prior to such application of violating the laws of this state relating to failure to stop after an accident and to disclose the person's identity or driving a motor vehicle without the owner's consent;
- (9) To any person who has been convicted more than twice of violating state law, or a county or municipal ordinance where the defendant was represented by or waived the right to an attorney in writing, relating to driving while intoxicated; except that, after the expiration of ten years from the date of conviction of the last offense of violating such law or ordinance relating to driving while intoxicated, a

person who was so convicted may petition the circuit court of the county in which such last conviction was rendered and the court shall review the person's habits and conduct since such conviction, including the results of a criminal history check as defined in section 302.010. If the court finds that the petitioner has not been convicted, pled guilty to or been found guilty of, and has no pending charges for any offense related to alcohol, controlled substances or drugs and has no other alcohol-related enforcement contacts as defined in section 302.525 during the preceding ten years and that the petitioner's habits and conduct show such petitioner to no longer pose a threat to the public safety of this state, the court may order the director to issue a license to the petitioner if the petitioner is otherwise qualified pursuant to the provisions of sections 302.010 to 302.540. No person may obtain a license pursuant to the provisions of this subdivision through court action more than one time;

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- To any person who has pled guilty to or been convicted of the crime of involuntary manslaughter while operating a motor vehicle in an intoxicated condition, or to any person who has been convicted twice within a five-year period of violating state law, county or municipal ordinance of driving while intoxicated, or any other intoxication-related traffic offense as defined in section 577.023, except that, after the expiration of five years from the date of conviction of the last offense of violating such law or ordinance, a person who was so convicted may petition the circuit court of the county in which such last conviction was rendered and the court shall review the person's habits and conduct since such conviction, including the results of a criminal history check as defined in section 302.010. If the court finds that the petitioner has not been convicted, pled quilty to, or been found quilty of, and has no pending charges for any offense related to alcohol, controlled substances, or drugs and has no other alcohol-related enforcement contacts as defined in section 302.525 during the preceding five years, and that the petitioner's habits and conduct show such petitioner to no longer pose a threat to the public safety of this state, the court may order the director to issue a license to the petitioner if the petitioner is otherwise qualified pursuant to the provisions of sections 302.010 to 302.540;
- (11) To any person who is otherwise disqualified pursuant to the provisions of sections 302.010 to 302.780, chapter 303, or section 544.046;

(12) To any person who is under the age of eighteen years, if such person's parents or legal quardians file a certified document with the department of revenue stating that the director shall not issue such person a driver's license. Each document filed by the person's parents or legal guardians shall be made upon a form furnished by the director and shall include identifying information of the person for whom the parents or legal guardians are denying the driver's license. The document shall also contain identifying information of the person's parents or legal guardians. The document shall be certified by the parents or legal quardians to be true and correct. This provision shall not apply to any person who is legally emancipated. The parents or legal guardians may later file an additional document with the department of revenue which reinstates the person's ability to receive a driver's license.

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- 2. Any person whose license is reinstated under the provisions of subdivisions (9) and (10) of subsection 1 of this section shall be required to file proof with the director of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of reinstatement. The ignition interlock device shall further be required to be maintained on all motor vehicles operated by the person for a period of not less than six months immediately following the date of reinstatement. If the person fails to maintain such proof with the director, the license shall be suspended for the remainder of the six-month period or until proof as required by this section is filed with the director. Upon the completion of the six-month period, the license shall be shown as reinstated, if the person is otherwise eligible.
- Any person who petitions the court for 3. reinstatement of his or her license pursuant to subdivision (9) or (10) of subsection 1 of this section shall make application with the Missouri state highway patrol as provided in section 43.540, and shall submit two sets of fingerprints collected pursuant to standards as determined by the highway patrol. One set of fingerprints shall be used by the highway patrol to search the criminal history repository and the second set shall be forwarded to the Federal Bureau of Investigation for searching the federal criminal history files. At the time of application, the applicant shall supply to the highway patrol the court name and case number for the court where he or she has filed his or her petition for reinstatement.

1 2 3 4 5 6 7 8 9 10 11 12 13	applicant shall pay the fee for the state criminal history check pursuant to section 43.530 and pay the appropriate fee determined by the Federal Bureau of Investigation for the federal criminal history record. The Missouri highway patrol, upon receipt of the results of the criminal history check, shall forward a copy of the results to the circuit court designated by the applicant and to the department. Notwithstanding the provisions of section 610.120, all records related to any criminal history check shall be accessible and available to the director and the court.]
14	a point system for the suspension and revocation of licenses.
15	Points shall be assessed only after a conviction or forfeiture of
16	collateral. The initial point value is as follows:
17	(1) Any moving violation of a state law or county or
18	municipal or federal traffic ordinance or regulation not listed
19	in this section, other than a violation of vehicle equipment
20	provisions or a court-ordered supervision as provided in section
21	302.303
22	(except any violation of municipal stop sign ordinance where no
23	accident
24	is involved
25	(2) Speeding
26	In violation of a state law 3 points
27	In violation of a county or municipal ordinance 2 points
28	(3) Leaving the scene of an accident in violation of
29	section 577.060
30	In violation of any county or municipal ordinance 6 points
31	(4) Careless and imprudent driving in violation of
32	subsection 4 of
33	section 304.016
34	In violation of a county or municipal ordinance 2 points

Τ	(5) Operating without a valid license in violation of
2	subdivision (1) or (2) of subsection 1 of section 302.020:
3	(a) For the first conviction 2 points
4	(b) For the second conviction 4 points
5	(c) For the third conviction 6 points
6	(6) Operating with a suspended or revoked license prior to
7	restoration of operating privileges 12 points
8	(7) Obtaining a license by misrepresentation 12 points
9	(8) For the first conviction of driving while in an
10	intoxicated condition or under the influence of controlled
11	substances or drugs 8 points
12	(9) For the second or subsequent conviction of any of the
13	following offenses however combined: driving while in an
14	intoxicated condition, driving under the influence of controlled
15	substances or drugs or driving with a blood alcohol content of
16	eight-hundredths of one percent or more by weight 12 points
17	(10) For the first conviction for driving with blood
18	alcohol content eight-hundredths of one percent or more by weight
19	In violation of state law 8 points
20	In violation of a county or municipal ordinance or federal law or
21	regulation
22	(11) Any felony involving the use of a motor vehiclepoints
23	(12) Knowingly permitting unlicensed operator to operate a
24	motor vehicle4 points
25	(13) For a conviction for failure to maintain financial
26	responsibility pursuant to county or municipal ordinance or
27	pursuant to section 303.025 4 points
28	(14) Endangerment of a highway worker in violation of

- 2 (15) Aggravated endangerment of a highway worker in
- 3 violation of
- 5 (16) For a conviction of violating a municipal ordinance
- 6 that prohibits tow truck operators from stopping at or proceeding
- 7 to the scene of an accident unless they have been requested to
- 8 stop or proceed to such scene by a party involved in such
- 9 accident or by an officer of a public safety agency.. 4 points
- 10 2. The director shall, as provided in subdivision (5) of
- 11 subsection 1 of this section, assess an operator points for a
- conviction pursuant to subdivision (1) or (2) of subsection 1 of
- section 302.020, when the director issues such operator a license
- or permit pursuant to the provisions of sections 302.010 to
- 15 302.340.
- 16 3. An additional two points shall be assessed when personal
- injury or property damage results from any violation listed in
- 18 subdivisions (1) to (13) of subsection 1 of this section and if
- 19 found to be warranted and certified by the reporting court.
- 4. When any of the acts listed in subdivision (2), (3), (4)
- 21 or (8) of subsection 1 of this section constitutes both a
- 22 violation of a state law and a violation of a county or municipal
- ordinance, points may be assessed for either violation but not
- for both. Notwithstanding that an offense arising out of the
- 25 same occurrence could be construed to be a violation of
- 26 subdivisions (8), (9) and (10) of subsection 1 of this section,
- 27 no person shall be tried or convicted for more than one offense
- 28 pursuant to subdivisions (8), (9) and (10) of subsection 1 of

- 1 this section for offenses arising out of the same occurrence.
- 2 5. The director of revenue shall put into effect a system
- 3 for staying the assessment of points against an operator. The
- 4 system shall provide that the satisfactory completion of a
- 5 driver-improvement program or, in the case of violations
- 6 committed while operating a motorcycle, a motorcycle-rider
- 7 training course approved by the state highways and transportation
- 8 commission, by an operator, when so ordered and verified by any
- 9 court having jurisdiction over any law of this state or county or
- 10 municipal ordinance, regulating motor vehicles, other than a
- violation committed in a commercial motor vehicle as defined in
- section 302.700 or a violation committed by an individual who has
- been issued a commercial driver's license or is required to
- 14 obtain a commercial driver's license in this state or any other
- 15 state, shall be accepted by the director in lieu of the
- 16 assessment of points for a violation pursuant to subdivision (1),
- 17 (2) or (4) of subsection 1 of this section or pursuant to
- 18 subsection 3 of this section. The operator shall be given the
- option to complete the driver-improvement program through an
- 20 online or in-person course. A court using a centralized
- violation bureau established under section 476.385 may elect to
- 22 have the bureau order and verify completion of a
- 23 driver-improvement program or motorcycle-rider training course as
- 24 prescribed by order of the court. For the purposes of this
- subsection, the driver-improvement program shall meet or exceed
- 26 the standards of the National Safety Council's eight-hour
- 27 "Defensive Driving Course" or, in the case of a violation which
- 28 occurred during the operation of a motorcycle, the program shall

- 1 meet the standards established by the state highways and
- 2 transportation commission pursuant to sections 302.133 to
- 3 302.137. The completion of a driver-improvement program or a
- 4 motorcycle-rider training course shall not be accepted in lieu of
- 5 points more than one time in any thirty-six-month period and
- 6 shall be completed within sixty days of the date of conviction in
- 7 order to be accepted in lieu of the assessment of points. Every
- 8 court having jurisdiction pursuant to the provisions of this
- 9 subsection shall, within fifteen days after completion of the
- driver-improvement program or motorcycle-rider training course by
- an operator, forward a record of the completion to the director,
- 12 all other provisions of the law to the contrary notwithstanding.
- 13 The director shall establish procedures for record keeping and
- 14 the administration of this subsection.
- 15 302.304. 1. The director shall notify by ordinary mail any
- operator of the point value charged against the operator's record
- when the record shows four or more points have been accumulated
- in a twelve-month period.

- 19 2. In an action to suspend or revoke a license or driving
- 20 privilege under this section points shall be accumulated on the
- 21 date of conviction. No case file of any conviction for a driving
- violation for which points may be assessed pursuant to section
- 302.302 may be closed until such time as a copy of the record of
- 24 such conviction is forwarded to the department of revenue.
- 25 3. The director shall suspend the license and driving
- 26 privileges of any person whose driving record shows the driver
- 27 has accumulated eight points in eighteen months.
 - 4. The license and driving privilege of any person whose

- 1 license and driving privilege have been suspended under the
- 2 provisions of sections 302.010 to 302.540 except those persons
- 3 whose license and driving privilege have been suspended under the
- 4 provisions of subdivision (8) of subsection 1 of section 302.302
- 5 or has accumulated sufficient points together with a conviction
- 6 under subdivision (10) of subsection 1 of section 302.302 and who
- 7 has filed proof of financial responsibility with the department
- 8 of revenue, in accordance with chapter 303, and is otherwise
- 9 eligible, shall be reinstated as follows:
- 10 (1) In the case of an initial suspension, thirty days after
 11 the effective date of the suspension;
- 12 (2) In the case of a second suspension, sixty days after 13 the effective date of the suspension;
- 14 (3) In the case of the third and subsequent suspensions, 15 ninety days after the effective date of the suspension.
- 16 Unless proof of financial responsibility is filed with the
- department of revenue, a suspension shall continue in effect for
- 18 two years from its effective date.
- 19 5. The period of suspension of the driver's license and
- 20 driving privilege of any person under the provisions of
- 21 subdivision (8) of subsection 1 of section 302.302 or who has
- 22 accumulated sufficient points together with a conviction under
- 23 subdivision (10) of subsection 1 of section 302.302 shall be
- thirty days, followed by a sixty-day period of restricted driving
- 25 privilege as defined in section 302.010. Upon completion of such
- 26 period of restricted driving privilege, upon compliance with
- 27 other requirements of law and upon filing of proof of financial
- 28 responsibility with the department of revenue, in accordance with

- chapter 303, the license and driving privilege shall be 1 2 reinstated. If a person, otherwise subject to the provisions of this subsection, files proof of installation with the department 3 4 of revenue that any vehicle operated by such person is equipped 5 with a functioning, certified ignition interlock device, [then the] there shall be no period of suspension [shall be fifteen 6 7 days, followed by a seventy-five]. However, in lieu of a 8 suspension the person shall instead complete a ninety-day period 9 of restricted driving privilege. If the person fails to maintain 10 such proof of the device with the director of revenue as 11 required, the restricted driving privilege shall be terminated. 12 Upon completion of such [seventy-five day] ninety-day period of restricted driving privilege, upon compliance with other 13 requirements of law, and upon filing of proof of financial 14 15 responsibility with the department of revenue, in accordance with 16 chapter 303, the license and driving privilege shall be 17 reinstated. However, if the monthly monitoring reports during 18 such [seventy-five day] ninety-day period indicate that the 19 ignition interlock device has registered a confirmed blood 20 alcohol concentration level above the alcohol setpoint 21 established by the department of transportation or such reports 22 indicate that the ignition interlock device has been tampered with or circumvented, then the license and driving privilege of 23 24 such person shall not be reinstated until the person completes an 25 additional [seventy-five day] thirty-day period of restricted driving privilege [without any such violations]. 26
 - 6. If the person fails to maintain proof of financial responsibility in accordance with chapter 303, or, if applicable,

- if the person fails to maintain proof that any vehicle operated is equipped with a functioning, certified ignition interlock device installed pursuant to subsection 5 of this section, the person's driving privilege and license shall be resuspended.
- The director shall revoke the license and driving 6 privilege of any person when the person's driving record shows 7 such person has accumulated twelve points in twelve months or 8 eighteen points in twenty-four months or twenty-four points in 9 thirty-six months. The revocation period of any person whose 10 license and driving privilege have been revoked under the provisions of sections 302.010 to 302.540 and who has filed proof 11 12 of financial responsibility with the department of revenue in 13 accordance with chapter 303 and is otherwise eligible, shall be 14 terminated by a notice from the director of revenue after one 15 year from the effective date of the revocation. Unless proof of 16 financial responsibility is filed with the department of revenue, except as provided in subsection 2 of section 302.541, the 17 18 revocation shall remain in effect for a period of two years from 19 its effective date. If the person fails to maintain proof of 20 financial responsibility in accordance with chapter 303, the 21 person's license and driving privilege shall be rerevoked. Any 22 person whose license and driving privilege have been revoked 23 under the provisions of sections 302.010 to 302.540 shall, upon 24 receipt of the notice of termination of the revocation from the 25 director, pass the complete driver examination and apply for a 26 new license before again operating a motor vehicle upon the 27 highways of this state.
 - 8. If, prior to conviction for an offense that would

require suspension or revocation of a person's license under the provisions of this section, the person's total points accumulated are reduced, pursuant to the provisions of section 302.306, below the number of points required for suspension or revocation pursuant to the provisions of this section, then the person's license shall not be suspended or revoked until the necessary points are again obtained and accumulated.

- 9. If any person shall neglect or refuse to surrender the person's license, as provided herein, the director shall direct the state highway patrol or any peace or police officer to secure possession thereof and return it to the director.
- 10. Upon the issuance of a reinstatement or termination notice after a suspension or revocation of any person's license and driving privilege under the provisions of sections 302.010 to 302.540, the accumulated point value shall be reduced to four points, except that the points of any person serving as a member of the Armed Forces of the United States outside the limits of the United States during a period of suspension or revocation shall be reduced to zero upon the date of the reinstatement or termination of notice. It shall be the responsibility of such member of the Armed Forces to submit copies of official orders to the director of revenue to substantiate such overseas service. Any other provision of sections 302.010 to 302.540 to the contrary notwithstanding, the effective date of the four points remaining on the record upon reinstatement or termination shall be the date of the reinstatement or termination notice.
- 11. No credit toward reduction of points shall be given during periods of suspension or revocation or any period of

- driving under a limited driving privilege granted by a court or the director of revenue.
- 12. Any person or nonresident whose license or privilege to operate a motor vehicle in this state has been suspended or revoked under this or any other law shall, before having the license or privilege to operate a motor vehicle reinstated, pay to the director a reinstatement fee of twenty dollars which shall be in addition to all other fees provided by law.

- 13. Notwithstanding any other provision of law to the contrary, if after two years from the effective date of any suspension or revocation issued under this chapter, the person or nonresident has not paid the reinstatement fee of twenty dollars, the director shall reinstate such license or privilege to operate a motor vehicle in this state.
- 14. No person who has had a license to operate a motor vehicle suspended or revoked as a result of an assessment of points for a violation under subdivision (8), (9) or (10) of subsection 1 of section 302.302 shall have that license reinstated until such person has participated in and successfully completed a substance abuse traffic offender program defined in section 302.010, or a program determined to be comparable by the department of mental health. Assignment recommendations, based upon the needs assessment as described in subdivision [(22)] (24) of section 302.010, shall be delivered in writing to the person with written notice that the person is entitled to have such assignment recommendations reviewed by the court if the person objects to the recommendations. The person may file a motion in the associate division of the circuit court of the county in

which such assignment was given, on a printed form provided by 1 2 the state courts administrator, to have the court hear and determine such motion pursuant to the provisions of chapter 517. 3 The motion shall name the person or entity making the needs 5 assessment as the respondent and a copy of the motion shall be 6 served upon the respondent in any manner allowed by law. Upon 7 hearing the motion, the court may modify or waive any assignment 8 recommendation that the court determines to be unwarranted based 9 upon a review of the needs assessment, the person's driving 10 record, the circumstances surrounding the offense, and the 11 likelihood of the person committing a like offense in the future, 12 except that the court may modify but may not waive the assignment 13 to an education or rehabilitation program of a person determined 14 to be a prior or persistent offender as defined in section 15 577.023 or of a person determined to have operated a motor 16 vehicle with fifteen-hundredths of one percent or more by weight 17 in such person's blood. Compliance with the court determination of the motion shall satisfy the provisions of this section for 18 19 the purpose of reinstating such person's license to operate a 20 motor vehicle. The respondent's personal appearance at any 21 hearing conducted pursuant to this subsection shall not be 22 necessary unless directed by the court.

15. The fees for the program authorized in subsection 14 of this section, or a portion thereof to be determined by the department of mental health, shall be paid by the person enrolled in the program. Any person who is enrolled in the program shall pay, in addition to any fee charged for the program, a supplemental fee in an amount to be determined by the department

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of mental health for the purposes of funding the substance abuse traffic offender program defined in section 302.010 and section 577.001 or a program determined to be comparable by the department of mental health. The administrator of the program shall remit to the division of alcohol and drug abuse of the department of mental health on or before the fifteenth day of each month the supplemental fee for all persons enrolled in the program, less two percent for administrative costs. Interest shall be charged on any unpaid balance of the supplemental fees due the division of alcohol and drug abuse pursuant to this section and shall accrue at a rate not to exceed the annual rate established pursuant to the provisions of section 32.065, plus three percentage points. The supplemental fees and any interest received by the department of mental health pursuant to this section shall be deposited in the mental health earnings fund which is created in section 630.053.

16. Any administrator who fails to remit to the division of alcohol and drug abuse of the department of mental health the supplemental fees and interest for all persons enrolled in the program pursuant to this section shall be subject to a penalty equal to the amount of interest accrued on the supplemental fees due the division pursuant to this section. If the supplemental fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the department of mental health within six months of the due date, the attorney general of the state of Missouri shall initiate appropriate action of the collection of said fees and interest accrued. The court shall assess attorney fees and court costs against any delinguent program.

Any person who has had a license to operate a motor 1 2 vehicle suspended or revoked as a result of an assessment of points for a [violation under subdivision (9) of subsection 1 of 3 section 302.3021 conviction for an intoxication-related traffic 4 offense as defined under section 577.023, and who has a prior 5 alcohol-related enforcement contact as defined under section 6 302.525, shall be required to file proof with the director of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a 9 10 required condition of reinstatement of the license. The ignition 11 interlock device shall further be required to be maintained on all motor vehicles operated by the person for a period of not 12 13 less than six months immediately following the date of reinstatement. If the monthly monitoring reports show that the 14 15 ignition interlock device has registered any confirmed blood 16 alcohol concentration readings above the alcohol setpoint established by the department of transportation or that the 17 person has tampered with or circumvented the ignition interlock 18 19 device, then the period for which the person must maintain the 20 ignition interlock device following the date of reinstatement 21 shall be extended for an additional six months. If the person 22 fails to maintain such proof with the director, the license shall 23 be resuspended or revoked and the person shall be guilty of a 24 class A misdemeanor.

[302.304. 1. The director shall notify by ordinary mail any operator of the point value charged against the operator's record when the record shows four or more points have been accumulated in a twelve-month period.

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2. In an action to suspend or revoke a license or driving privilege under this section points shall be

accumulated on the date of conviction. No case file of any conviction for a driving violation for which points may be assessed pursuant to section 302.302 may be closed until such time as a copy of the record of such conviction is forwarded to the department of revenue.

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- 3. The director shall suspend the license and driving privileges of any person whose driving record shows the driver has accumulated eight points in eighteen months.
- 4. The license and driving privilege of any person whose license and driving privilege have been suspended under the provisions of sections 302.010 to 302.540 except those persons whose license and driving privilege have been suspended under the provisions of subdivision (8) of subsection 1 of section 302.302 or has accumulated sufficient points together with a conviction under subdivision (10) of subsection 1 of section 302.302 and who has filed proof of financial responsibility with the department of revenue, in accordance with chapter 303, and is otherwise eligible, shall be reinstated as follows:
- (1) In the case of an initial suspension, thirty days after the effective date of the suspension;
- (2) In the case of a second suspension, sixty days after the effective date of the suspension;
- (3) In the case of the third and subsequent suspensions, ninety days after the effective date of the suspension.

Unless proof of financial responsibility is filed with the department of revenue, a suspension shall continue in effect for two years from its effective date.

- 5. The period of suspension of the driver's license and driving privilege of any person under the provisions of subdivision (8) of subsection 1 of section 302.302 or who has accumulated sufficient points together with a conviction under subdivision (10) of subsection 1 of section 302.302 shall be thirty days, followed by a sixty-day period of restricted driving privilege as defined in section 302.010. Upon completion of such period of restricted driving privilege, upon compliance with other requirements of law and upon filing of proof of financial responsibility with the department of revenue, in accordance with chapter 303, the license and driving privilege shall be reinstated.
- 6. If the person fails to maintain proof of financial responsibility in accordance with chapter 303, the person's driving privilege and license shall be resuspended.
- 7. The director shall revoke the license and driving privilege of any person when the person's

driving record shows such person has accumulated twelve points in twelve months or eighteen points in twenty-four months or twenty-four points in thirty-six months. The revocation period of any person whose license and driving privilege have been revoked under the provisions of sections 302.010 to 302.540 and who has filed proof of financial responsibility with the department of revenue in accordance with chapter 303 and is otherwise eligible, shall be terminated by a notice from the director of revenue after one year from the effective date of the revocation. Unless proof of financial responsibility is filed with the department of revenue, except as provided in subsection 2 of section 302.541, the revocation shall remain in effect for a period of two years from its effective date. the person fails to maintain proof of financial responsibility in accordance with chapter 303, the person's license and driving privilege shall be rerevoked. Any person whose license and driving privilege have been revoked under the provisions of sections 302.010 to 302.540 shall, upon receipt of the notice of termination of the revocation from the director, pass the complete driver examination and apply for a new license before again operating a motor vehicle upon the highways of this state.

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- 8. If, prior to conviction for an offense that would require suspension or revocation of a person's license under the provisions of this section, the person's total points accumulated are reduced, pursuant to the provisions of section 302.306, below the number of points required for suspension or revocation pursuant to the provisions of this section, then the person's license shall not be suspended or revoked until the necessary points are again obtained and accumulated.
- 9. If any person shall neglect or refuse to surrender the person's license, as provided herein, the director shall direct the state highway patrol or any peace or police officer to secure possession thereof and return it to the director.
- 10. Upon the issuance of a reinstatement or termination notice after a suspension or revocation of any person's license and driving privilege under the provisions of sections 302.010 to 302.540, the accumulated point value shall be reduced to four points, except that the points of any person serving as a member of the Armed Forces of the United States outside the limits of the United States during a period of suspension or revocation shall be reduced to zero upon the date of the reinstatement or termination of notice. It shall be the responsibility of such member

of the Armed Forces to submit copies of official orders to the director of revenue to substantiate such overseas service. Any other provision of sections 302.010 to 302.540 to the contrary notwithstanding, the effective date of the four points remaining on the record upon reinstatement or termination shall be the date of the reinstatement or termination notice.

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- 11. No credit toward reduction of points shall be given during periods of suspension or revocation or any period of driving under a limited driving privilege granted by a court or the director of revenue.
- 12. Any person or nonresident whose license or privilege to operate a motor vehicle in this state has been suspended or revoked under this or any other law shall, before having the license or privilege to operate a motor vehicle reinstated, pay to the director a reinstatement fee of twenty dollars which shall be in addition to all other fees provided by law.
- 13. Notwithstanding any other provision of law to the contrary, if after two years from the effective date of any suspension or revocation issued under this chapter, the person or nonresident has not paid the reinstatement fee of twenty dollars, the director shall reinstate such license or privilege to operate a motor vehicle in this state.
- 14. No person who has had a license to operate a motor vehicle suspended or revoked as a result of an assessment of points for a violation under subdivision (8), (9) or (10) of subsection 1 of section 302.302 shall have that license reinstated until such person has participated in and successfully completed a substance abuse traffic offender program defined in section 302.010, or a program determined to be comparable by the department of mental health. Assignment recommendations, based upon the needs assessment as described in subdivision (22) of section 302.010, shall be delivered in writing to the person with written notice that the person is entitled to have such assignment recommendations reviewed by the court if the person objects to the recommendations. person may file a motion in the associate division of the circuit court of the county in which such assignment was given, on a printed form provided by the state courts administrator, to have the court hear and determine such motion pursuant to the provisions of chapter 517. The motion shall name the person or entity making the needs assessment as the respondent and a copy of the motion shall be served upon the respondent in any manner allowed by law. Upon hearing the motion, the court may modify or waive any assignment recommendation that the court determines to

be unwarranted based upon a review of the needs assessment, the person's driving record, the circumstances surrounding the offense, and the likelihood of the person committing a like offense in the future, except that the court may modify but may not waive the assignment to an education or rehabilitation program of a person determined to be a prior or persistent offender as defined in section 577.023 or of a person determined to have operated a motor vehicle with fifteen-hundredths of one percent or more by weight in such person's blood. Compliance with the court determination of the motion shall satisfy the provisions of this section for the purpose of reinstating such person's license to operate a motor The respondent's personal appearance at any vehicle. hearing conducted pursuant to this subsection shall not be necessary unless directed by the court.

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15. The fees for the program authorized in subsection 14 of this section, or a portion thereof to be determined by the department of mental health, shall be paid by the person enrolled in the program. Any person who is enrolled in the program shall pay, in addition to any fee charged for the program, a supplemental fee in an amount to be determined by the department of mental health for the purposes of funding the substance abuse traffic offender program defined in section 302.010 and section 577.001 or a program determined to be comparable by the department of mental The administrator of the program shall remit health. to the division of alcohol and drug abuse of the department of mental health on or before the fifteenth day of each month the supplemental fee for all persons enrolled in the program, less two percent for administrative costs. Interest shall be charged on any unpaid balance of the supplemental fees due the division of alcohol and drug abuse pursuant to this section and shall accrue at a rate not to exceed the annual rate established pursuant to the provisions of section 32.065, plus three percentage points. supplemental fees and any interest received by the department of mental health pursuant to this section shall be deposited in the mental health earnings fund which is created in section 630.053.

16. Any administrator who fails to remit to the division of alcohol and drug abuse of the department of mental health the supplemental fees and interest for all persons enrolled in the program pursuant to this section shall be subject to a penalty equal to the amount of interest accrued on the supplemental fees due the division pursuant to this section. If the supplemental fees, interest, and penalties are not

remitted to the division of alcohol and drug abuse of the department of mental health within six months of the due date, the attorney general of the state of Missouri shall initiate appropriate action of the collection of said fees and interest accrued. The court shall assess attorney fees and court costs against any delinquent program.

17. Any person who has had a license to operate a motor vehicle suspended or revoked as a result of an assessment of points for a violation under subdivision (9) of subsection 1 of section 302.302 shall be required to file proof with the director of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of reinstatement of the license. The ignition interlock device shall further be required to be maintained on all motor vehicles operated by the person for a period of not less than six months immediately following the date of reinstatement. If the person fails to maintain such proof with the director, the license shall be resuspended or revoked and the person shall be quilty of a class A misdemeanor.]

[302.309. 1. Whenever any license is suspended pursuant to sections 302.302 to 302.309, the director of revenue shall return the license to the operator immediately upon the termination of the period of suspension and upon compliance with the requirements of chapter 303.

- 2. Any operator whose license is revoked pursuant to these sections, upon the termination of the period of revocation, shall apply for a new license in the manner prescribed by law.
- 3. (1) All circuit courts, the director of revenue, or a commissioner operating under section 478.007 shall have jurisdiction to hear applications and make eligibility determinations granting limited driving privileges. Any application may be made in writing to the director of revenue and the person's reasons for requesting the limited driving privilege shall be made therein.
- (2) When any court of record having jurisdiction or the director of revenue finds that an operator is required to operate a motor vehicle in connection with any of the following:
 - (a) A business, occupation, or employment;
 - (b) Seeking medical treatment for such operator;
- (c) Attending school or other institution of higher education;
 - (d) Attending alcohol or drug treatment programs;

(e) Seeking the required services of a certified ignition interlock device provider; or

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- (f) Any other circumstance the court or director finds would create an undue hardship on the operator; the court or director may grant such limited driving privilege as the circumstances of the case justify if the court or director finds undue hardship would result to the individual, and while so operating a motor vehicle within the restrictions and limitations of the limited driving privilege the driver shall not be guilty of operating a motor vehicle without a valid license.
- An operator may make application to the proper court in the county in which such operator resides or in the county in which is located the operator's principal place of business or employment. Any application for a limited driving privilege made to a circuit court shall name the director as a party defendant and shall be served upon the director prior to the grant of any limited privilege, and shall be accompanied by a copy of the applicant's driving record as certified by the director. Any applicant for a limited driving privilege shall have on file with the department of revenue proof of financial responsibility as required by chapter 303. Any application by a person who transports persons or property as classified in section 302.015 may be accompanied by proof of financial responsibility as required by chapter 303, but if proof of financial responsibility does not accompany the application, or if the applicant does not have on file with the department of revenue proof of financial responsibility, the court or the director has discretion to grant the limited driving privilege to the person solely for the purpose of operating a vehicle whose owner has complied with chapter 303 for that vehicle, and the limited driving privilege must state such restriction. When operating such vehicle under such restriction the person shall carry proof that the owner has complied with chapter 303 for that vehicle.
- (4) No limited driving privilege shall be issued to any person otherwise eligible under the provisions of paragraph (a) of subdivision (6) of this subsection on a license revocation resulting from a conviction under subdivision (9) of subsection 1 of section 302.302, or a license denial under paragraph (a) or (b) of subdivision (8) of this subsection, until the applicant has filed proof with the department of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of limited

driving privilege.

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- The court order or the director's grant of the limited or restricted driving privilege shall indicate the termination date of the privilege, which shall be not later than the end of the period of suspension or revocation. A copy of any court order shall be sent by the clerk of the court to the director, and a copy shall be given to the driver which shall be carried by the driver whenever such driver operates a motor vehicle. The director of revenue upon granting a limited driving privilege shall give a copy of the limited driving privilege to the applicant. applicant shall carry a copy of the limited driving privilege while operating a motor vehicle. A conviction which results in the assessment of points pursuant to section 302.302, other than a violation of a municipal stop sign ordinance where no accident is involved, against a driver who is operating a vehicle pursuant to a limited driving privilege terminates the privilege, as of the date the points are assessed to the person's driving record. If the date of arrest is prior to the issuance of the limited driving privilege, the privilege shall not be terminated. Failure of the driver to maintain proof of financial responsibility, as required by chapter 303, or to maintain proof of installation of a functioning, certified ignition interlock device, as applicable, shall terminate the privilege. The director shall notify by ordinary mail the driver whose privilege is so terminated. Except as provided in subdivision (8) of this subsection, no person is eligible to receive a limited driving privilege who at the time of application for a limited driving privilege has previously been granted such a privilege within the immediately preceding five years, or whose license has been suspended or revoked for the following reasons:
- (a) A conviction of violating the provisions of section 577.010 or 577.012, or any similar provision of any federal or state law, or a municipal or county law where the judge in such case was an attorney and the defendant was represented by or waived the right to an attorney in writing, until the person has completed the first thirty days of a suspension or revocation imposed pursuant to this chapter;
- (b) A conviction of any felony in the commission of which a motor vehicle was used;
- (c) Ineligibility for a license because of the provisions of subdivision (1), (2), (4), (5), (6), (7), (8), (9), (10) or (11) of section 302.060;
- (d) Because of operating a motor vehicle under the influence of narcotic drugs, a controlled substance

as defined in chapter 195, or having left the scene of an accident as provided in section 577.060;

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- (e) Due to a revocation for the first time for failure to submit to a chemical test pursuant to section 577.041 or due to a refusal to submit to a chemical test in any other state, if such person has not completed the first ninety days of such revocation;
- (f) Violation more than once of the provisions of section 577.041 or a similar implied consent law of any other state; or
- (g) Due to a suspension pursuant to subsection 2 of section 302.525 and who has not completed the first thirty days of such suspension, provided the person is not otherwise ineligible for a limited driving privilege; or due to a revocation pursuant to subsection 2 of section 302.525 if such person has not completed such revocation.
- (7) No person who possesses a commercial driver's license shall receive a limited driving privilege issued for the purpose of operating a commercial motor vehicle if such person's driving privilege is suspended, revoked, cancelled, denied, or disqualified. Nothing in this section shall prohibit the issuance of a limited driving privilege for the purpose of operating a noncommercial motor vehicle provided that pursuant to the provisions of this section, the applicant is not otherwise ineligible for a limited driving privilege.
- Provided that pursuant to the provisions (8) (a) of this section, the applicant is not otherwise ineligible for a limited driving privilege, a circuit court or the director may, in the manner prescribed in this subsection, allow a person who has had such person's license to operate a motor vehicle revoked where that person cannot obtain a new license for a period of ten years, as prescribed in subdivision (9) of subsection 1 of section 302.060, to apply for a limited driving privilege pursuant to this subsection if such person has served at least three years of such disqualification or revocation. Such person shall present evidence satisfactory to the court or the director that such person has not been convicted of any offense related to alcohol, controlled substances or drugs during the preceding three years and that the person's habits and conduct show that the person no longer poses a threat to the public safety of this state. The court or the director shall review the results of a criminal history check prior to granting any limited privilege under this subdivision. If the court or the director finds that the petitioner has been convicted, pled quilty to, or been found quilty

of, or has a pending charge for any offense related to alcohol, controlled substances, or drugs, or has any other alcohol-related enforcement contact as defined in section 302.525 during the preceding three years, the court or the director shall not grant a limited driving privilege to the applicant.

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- Provided that pursuant to the provisions of this section, the applicant is not otherwise ineligible for a limited driving privilege or convicted of involuntary manslaughter while operating a motor vehicle in an intoxicated condition, a circuit court or the director may, in the manner prescribed in this subsection, allow a person who has had such person's license to operate a motor vehicle revoked where that person cannot obtain a new license for a period of five years because of two convictions of driving while intoxicated, as prescribed in subdivision (10) of subsection 1 of section 302.060, to apply for a limited driving privilege pursuant to this subsection if such person has served at least two years of such disqualification or revocation. Such person shall present evidence satisfactory to the court or the director that such person has not been convicted of any offense related to alcohol, controlled substances or drugs during the preceding two years and that the person's habits and conduct show that the person no longer poses a threat to the public safety of this The court or the director shall review the results of a criminal history check prior to granting any limited privilege under this subdivision. If the court or director finds that the petitioner has been convicted, pled guilty to, or been found guilty of, or has a pending charge for any offense related to alcohol, controlled substances, or drugs, or has any other alcohol-related enforcement contact as defined in section 302.525 during the preceding two years, the court or the director shall not grant a limited driving privilege to the applicant. Any person who is denied a license permanently in this state because of an alcohol-related conviction subsequent to a restoration of such person's driving privileges pursuant to subdivision (9) of section 302.060 shall not be eligible for limited driving privilege pursuant to the provisions of this subdivision.
- (9) A DWI docket or court established under section 478.007 may grant a limited driving privilege to a participant in or graduate of the program who would otherwise be ineligible for such privilege under another provision of law. The DWI docket or court shall not grant a limited driving privilege to a participant during his or her initial forty-five days

of participation.

- 4. Any person who has received notice of denial of a request of limited driving privilege by the director of revenue may make a request for a review of the director's determination in the circuit court of the county in which the person resides or the county in which is located the person's principal place of business or employment within thirty days of the date of mailing of the notice of denial. Such review shall be based upon the records of the department of revenue and other competent evidence and shall be limited to a review of whether the applicant was statutorily entitled to the limited driving privilege.
- 5. Any person who petitions a court or makes application with the director for a limited driving privilege pursuant to paragraph (a) or (b) of subdivision (8) of subsection 3 of this section shall make application with the Missouri state highway patrol as provided in section 43.540 and shall submit two sets of fingerprints collected pursuant to standards as determined by the highway patrol. One set of fingerprints shall be used by the highway patrol to search the criminal history repository and the second set shall be forwarded to the Federal Bureau of Investigation for searching the federal criminal history files. At the time of application, the applicant shall supply to the highway patrol the court name and case number for the court where he or she has filed his or her petition for limited driving privileges. The applicant shall pay the fee for the state criminal history record information pursuant to section 43.530 and pay the appropriate fee determined by the Federal Bureau of Investigation for the federal criminal history record. The Missouri highway patrol, upon receipt of the results of the criminal history check, shall forward the results to the circuit court designated by the applicant and to the department. Notwithstanding the provisions of section 610.120, all records related to any criminal history check shall be accessible and available to the director and the court.
- 6. The director of revenue shall promulgate rules and regulations necessary to carry out the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove

and annul a rule are subsequently held
unconstitutional, then the grant of rulemaking
authority and any rule proposed or adopted after August
28, 2001, shall be invalid and void.

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- 302.309. 1. Whenever any license is suspended pursuant to sections 302.302 to 302.309, the director of revenue shall return the license to the operator immediately upon the termination of the period of suspension and upon compliance with the requirements of chapter 303.
- 2. Any operator whose license is revoked pursuant to these sections, upon the termination of the period of revocation, shall apply for a new license in the manner prescribed by law.
- 3. (1) All circuit courts, the director of revenue, or a commissioner operating under section 478.007 shall have jurisdiction to hear applications and make eligibility determinations granting limited driving privileges, except as provided under subdivision (8) of this subsection. Any application may be made in writing to the director of revenue and the person's reasons for requesting the limited driving privilege shall be made therein.
 - (2) When any court of record having jurisdiction or the director of revenue finds that an operator is required to operate a motor vehicle in connection with any of the following:
 - (a) A business, occupation, or employment;
 - (b) Seeking medical treatment for such operator;
- 27 (c) Attending school or other institution of higher 28 education;
- 29 (d) Attending alcohol or drug treatment programs;
- 30 (e) Seeking the required services of a certified ignition 31 interlock device provider; or

(f) Any other circumstance the court or director finds would create an undue hardship on the operator[;],

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the court or director may grant such limited driving privilege as the circumstances of the case justify if the court or director finds undue hardship would result to the individual, and while so operating a motor vehicle within the restrictions and limitations of the limited driving privilege the driver shall not be guilty of operating a motor vehicle without a valid license.

An operator may make application to the proper court in the county in which such operator resides or in the county in which is located the operator's principal place of business or employment. Any application for a limited driving privilege made to a circuit court shall name the director as a party defendant and shall be served upon the director prior to the grant of any limited privilege, and shall be accompanied by a copy of the applicant's driving record as certified by the director. Any applicant for a limited driving privilege shall have on file with the department of revenue proof of financial responsibility as required by chapter 303. Any application by a person who transports persons or property as classified in section 302.015 may be accompanied by proof of financial responsibility as required by chapter 303, but if proof of financial responsibility does not accompany the application, or if the applicant does not have on file with the department of revenue proof of financial responsibility, the court or the director has discretion to grant the limited driving privilege to the person solely for the purpose of operating a vehicle whose owner has complied with

chapter 303 for that vehicle, and the limited driving privilege must state such restriction. When operating such vehicle under such restriction the person shall carry proof that the owner has complied with chapter 303 for that vehicle.

- (4) No limited driving privilege shall be issued to any person otherwise eligible under the provisions of paragraph (a) of subdivision (6) of this subsection on a license revocation resulting from a conviction under subdivision (9) of subsection 1 of section 302.302, or a license denial under paragraph (a) or (b) of subdivision (8) of this subsection, or a license revocation under paragraph (h) of subdivision (6) of this subsection, until the applicant has filed proof with the department of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of limited driving privilege. The ignition interlock device required for obtaining a limited driving privilege under paragraph (a) or (b) of subdivision (8) of this subsection shall have photo identification technology and global positioning system features.
 - (5) The court order or the director's grant of the limited or restricted driving privilege shall indicate the termination date of the privilege, which shall be not later than the end of the period of suspension or revocation. The court order or the director's grant of the limited or restricted driving privilege shall also indicate whether a functioning, certified ignition interlock device is required as a condition of operating a motor vehicle with the limited driving privilege. A copy of any court order shall be sent by the clerk of the court to the director,

and a copy shall be given to the driver which shall be carried by 1 2 the driver whenever such driver operates a motor vehicle. 3 director of revenue upon granting a limited driving privilege 4 shall give a copy of the limited driving privilege to the 5 applicant. The applicant shall carry a copy of the limited 6 driving privilege while operating a motor vehicle. A conviction 7 which results in the assessment of points pursuant to section 8 302.302, other than a violation of a municipal stop sign 9 ordinance where no accident is involved, against a driver who is 10 operating a vehicle pursuant to a limited driving privilege terminates the privilege, as of the date the points are assessed 11 12 to the person's driving record. If the date of arrest is prior 13 to the issuance of the limited driving privilege, the privilege 14 shall not be terminated. Failure of the driver to maintain proof 15 of financial responsibility, as required by chapter 303, or to 16 maintain proof of installation of a functioning, certified 17 ignition interlock device, as applicable, shall terminate the 18 privilege. The director shall notify by ordinary mail the driver 19 whose privilege is so terminated.

(6) Except as provided in subdivision (8) of this subsection, no person is eligible to receive a limited driving privilege [who] whose license at the time of application [for a limited driving privilege has previously been granted such a privilege within the immediately preceding five years, or whose license] has been suspended or revoked for the following reasons:

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(a) A conviction of violating the provisions of section 577.010 or 577.012, or any similar provision of any federal or state law, or a municipal or county law where the judge in such

- 1 case was an attorney and the defendant was represented by or
- 2 waived the right to an attorney in writing, until the person has
- 3 completed the first thirty days of a suspension or revocation
- 4 imposed pursuant to this chapter;
- 5 (b) A conviction of any felony in the commission of which a 6 motor vehicle was used;
- 7 (c) Ineligibility for a license because of the provisions
- 8 of subdivision (1), (2), (4), (5), (6), (7), (8), (9), (10) or
- 9 (11) of subsection 1 of section 302.060;
- 10 (d) Because of operating a motor vehicle under the
- influence of narcotic drugs, a controlled substance as defined in
- 12 chapter 195, or having left the scene of an accident as provided
- 13 in section 577.060;
- (e) Due to a revocation for [the first time for] failure to
- 15 submit to a chemical test pursuant to section 577.041 or due to a
- refusal to submit to a chemical test in any other state, [if]
- unless such person has [not] completed the first ninety days of
- 18 such revocation[;
- 19 (f) Violation more than once of the provisions of section
- 20 577.041 or a similar implied consent law of any other state] and
- 21 files proof of installation with the department of revenue that
- 22 any vehicle operated by such person is equipped with a
- 23 <u>functioning</u>, <u>certified ignition interlock device</u>, <u>provided the</u>
- 24 person is not otherwise ineligible for a limited driving
- 25 privilege;
- [(g)] (f) Due to a suspension pursuant to subsection 2 of
- section 302.525 and who has not completed the first thirty days
- of such suspension, provided the person is not otherwise

ineligible for a limited driving privilege; or

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- [(h)] (g) Due to a revocation pursuant to subsection 2 of section 302.525 if such person has not completed the first forty-five days of such revocation, provided the person is not otherwise ineligible for a limited driving privilege.
 - (7) No person who possesses a commercial driver's license shall receive a limited driving privilege issued for the purpose of operating a commercial motor vehicle if such person's driving privilege is suspended, revoked, cancelled, denied, or disqualified. Nothing in this section shall prohibit the issuance of a limited driving privilege for the purpose of operating a noncommercial motor vehicle provided that pursuant to the provisions of this section, the applicant is not otherwise ineligible for a limited driving privilege.
 - Provided that pursuant to the provisions of this (8) (a) section, the applicant is not otherwise ineligible for a limited driving privilege, a circuit court or the director may, in the manner prescribed in this subsection, allow a person who has had such person's license to operate a motor vehicle revoked where that person cannot obtain a new license for a period of ten years, as prescribed in subdivision (9) of subsection 1 of section 302.060, to apply for a limited driving privilege pursuant to this subsection [if such person has served at least forty-five days of such disqualification or revocation]. Such person shall present evidence satisfactory to the court or the director that such [person has not been convicted of any offense related to alcohol, controlled substances or drugs during the preceding forty-five days and that the] person's habits and

conduct show that the person no longer poses a threat to the 1 2 public safety of this state. A circuit court shall grant a limited driving privilege to any individual who otherwise is 3 4 eligible to receive a limited driving privilege, has filed proof 5 of installation of a certified ignition interlock device, and has 6 had no alcohol-related enforcement contacts since the alcohol-7 related enforcement contact that resulted in the person's license 8 denial.

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Provided that pursuant to the provisions of this section, the applicant is not otherwise ineligible for a limited driving privilege or convicted of involuntary manslaughter while operating a motor vehicle in an intoxicated condition, a circuit court or the director may, in the manner prescribed in this subsection, allow a person who has had such person's license to operate a motor vehicle revoked where that person cannot obtain a new license for a period of five years because of two convictions of driving while intoxicated, as prescribed in subdivision (10) of <u>subsection 1 of</u> section 302.060, to apply for a limited driving privilege pursuant to this subsection [if such person has served at least forty-five days of such disqualification or revocation]. Such person shall present evidence satisfactory to the court or the director that such [person has not been convicted of any offense related to alcohol, controlled substances or drugs during the preceding forty-five days and that the] person's habits and conduct show that the person no longer poses a threat to the public safety of this state. Any person who is denied a license permanently in this state because of an alcohol-related conviction subsequent to a restoration of such

- person's driving privileges pursuant to subdivision (9) of 2 section 302.060 shall not be eligible for limited driving privilege pursuant to the provisions of this subdivision. A 3 4 circuit court shall grant a limited driving privilege to any 5 individual who otherwise is eligible to receive a limited driving 6 privilege, has filed proof of installation of a certified
- 7 ignition interlock device, and has had no alcohol-related 8 enforcement contacts since the alcohol-related enforcement 9 contact that resulted in the person's license denial.

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- (9) A DWI docket or court established under section 478.007 may grant a limited driving privilege to a participant in or graduate of the program who would otherwise be ineligible for such privilege under another provision of law. The DWI docket or court shall not grant a limited driving privilege to a participant during his or her initial forty-five days of participation.
- 4. Any person who has received notice of denial of a request of limited driving privilege by the director of revenue may make a request for a review of the director's determination in the circuit court of the county in which the person resides or the county in which is located the person's principal place of business or employment within thirty days of the date of mailing of the notice of denial. Such review shall be based upon the records of the department of revenue and other competent evidence and shall be limited to a review of whether the applicant was statutorily entitled to the limited driving privilege.
- The director of revenue shall promulgate rules and regulations necessary to carry out the provisions of this

section. Any rule or portion of a rule, as that term is defined 1 2 in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with 3 and is subject to all of the provisions of chapter 536 and, if 5 applicable, section 536.028. This section and chapter 536 are 6 nonseverable and if any of the powers vested with the general 7 assembly pursuant to chapter 536 to review, to delay the 8 effective date or to disapprove and annul a rule are subsequently 9 held unconstitutional, then the grant of rulemaking authority and 10 any rule proposed or adopted after August 28, 2001, shall be invalid and void. 11

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302.341. 1. If a Missouri resident charged with a moving traffic violation of this state or any county or municipality of this state fails to dispose of the charges of which the resident is accused through authorized prepayment of fine and court costs and fails to appear on the return date or at any subsequent date to which the case has been continued, or without good cause fails to pay any fine or court costs assessed against the resident for any such violation within the period of time specified or in such installments as approved by the court or as otherwise provided by law, any court having jurisdiction over the charges shall within ten days of the failure to comply inform the defendant by ordinary mail at the last address shown on the court records that the court will order the director of revenue to suspend the defendant's driving privileges if the charges are not disposed of and fully paid within thirty days from the date of mailing. Thereafter, if the defendant fails to timely act to dispose of the charges and fully pay any applicable fines and court costs,

the court shall notify the director of revenue of such failure 1 2 and of the pending charges against the defendant. Upon receipt of this notification, the director shall suspend the license of the 3 driver, effective immediately, and provide notice of the 5 suspension to the driver at the last address for the driver shown 6 on the records of the department of revenue. Such suspension 7 shall remain in effect until the court with the subject pending 8 charge requests setting aside the noncompliance suspension 9 pending final disposition, or satisfactory evidence of 10 disposition of pending charges and payment of fine and court costs, if applicable, is furnished to the director by the 11 12 individual. [Upon proof of disposition of charges and payment of 13 fine and court costs, if applicable, and payment of the 14 reinstatement fee as set forth in section 302.304, the director 15 shall return the license and remove the suspension from the individual's driving record if the individual was not operating a 16 commercial motor vehicle or a commercial driver's license holder 17 18 at the time of the offense.] The filing of financial responsibility with the bureau of safety responsibility, 19 20 department of revenue, shall not be required as a condition of 21 reinstatement of a driver's license suspended solely under the 22 provisions of this section.

2. If any city, town or village receives more than thirtyfive percent of its annual general operating revenue from fines
and court costs for traffic violations occurring on state
highways, all revenues from such violations in excess of thirtyfive percent of the annual general operating revenue of the city,
town or village shall be sent to the director of the department

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of revenue and shall be distributed annually to the schools of 1 2 the county in the same manner that proceeds of all penalties, forfeitures and fines collected for any breach of the penal laws 3 of the state are distributed. For the purpose of this section the 5 words "state highways" shall mean any state or federal highway, 6 including any such highway continuing through the boundaries of a 7 city, town or village with a designated street name other than 8 the state highway number. The director of the department of 9 revenue shall set forth by rule a procedure whereby excess 10 revenues as set forth above shall be sent to the department of revenue. If any city, town, or village disputes a determination 11 12 that it has received excess revenues required to be sent to the 13 department of revenue, such city, town, or village may submit to 14 an annual audit by the state auditor under the authority of 15 article IV, section 13 of the Missouri Constitution. Any rule or 16 portion of a rule, as that term is defined in section 536.010, 17 that is created under the authority delegated in this section shall become effective only if it complies with and is subject to 18 19 all of the provisions of chapter 536 and, if applicable, section 20 536.028. This section and chapter 536 are nonseverable and if any 21 of the powers vested with the general assembly under chapter 536 22 to review, to delay the effective date, or to disapprove and 23 annul a rule are subsequently held unconstitutional, then the 24 grant of rulemaking authority and any rule proposed or adopted 25 after August 28, 2009, shall be invalid and void. 26 302.525. 1. The license suspension or revocation shall 27 become effective fifteen days after the subject person has

received the notice of suspension or revocation as provided in

- section 302.520, or is deemed to have received the notice of 1 2 suspension or revocation by mail as provided in section 302.515. If a request for a hearing is received by or postmarked to the 3 department within that fifteen-day period, the effective date of 5 the suspension or revocation shall be stayed until a final order 6 is issued following the hearing; provided, that any delay in the 7 hearing which is caused or requested by the subject person or 8 counsel representing that person without good cause shown shall 9 not result in a stay of the suspension or revocation during the 10 period of delay.
- 11 2. The period of license suspension or revocation under 12 this section shall be as follows:

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If the person's driving record shows no prior alcohol-related enforcement contacts during the immediately preceding five years, the period of suspension shall be thirty days after the effective date of suspension, followed by a sixty-day period of restricted driving privilege as defined in section 302.010 and issued by the director of revenue. restricted driving privilege shall not be issued until he or she has filed proof of financial responsibility with the department of revenue, in accordance with chapter 303, and is otherwise eligible. The restricted driving privilege shall indicate whether a functioning, certified ignition interlock device is required as a condition of operating a motor vehicle. A copy of the restricted driving privilege shall be given to the person and such person shall carry a copy of the restricted driving privilege while operating a motor vehicle. In no case shall restricted driving privileges be issued pursuant to this section

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or section 302.535 until the person has completed the first
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      thirty days of a suspension under this section. If a person
      otherwise subject to the provisions of this subdivision files
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      proof of installation with the department of revenue that any
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      vehicle [operated] that he or she operates is equipped with a
      functioning, certified ignition interlock device, [then the]
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      there shall be no period of suspension [shall be fifteen days,
      followed by a seventy-five]. However, in lieu of a suspension
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      the person shall instead complete a ninety-day period of
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      restricted driving privilege. Upon completion of such
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      [seventy-five day] ninety-day period of restricted driving
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      privilege, [upon] compliance with other requirements of law, and
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      [upon] filing of proof of financial responsibility with the
      department of revenue, in accordance with chapter 303, the
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      license and driving privilege shall be reinstated. However, if
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      the monthly monitoring reports during such [seventy-five day]
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      ninety-day period indicate that the ignition interlock device has
      registered a confirmed blood alcohol concentration level above
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      the alcohol setpoint established by the department of
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      transportation or such reports indicate that the ignition
      interlock device has been tampered with or circumvented, then the
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      license and driving privilege of such person shall not be
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      reinstated until the person completes an additional [seventy-five
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      day 1 thirty-day period of restricted driving privilege [without
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      any such violations]. If the person fails to maintain such proof
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      of the device with the director of revenue as required, the
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      restricted driving privilege shall be terminated;
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(2)

The period of revocation shall be one year if the

person's driving record shows one or more prior alcohol-related enforcement contacts during the immediately preceding five years;

- issued under this section to any person whose driving record shows one or more prior alcohol-related enforcement contacts until the person has completed the first thirty days of a suspension under this section and has filed proof with the department of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of the restricted driving privilege. If the person fails to maintain such proof the restricted driving privilege shall be terminated.
- 3. For purposes of this section, "alcohol-related enforcement contacts" shall include any suspension or revocation under sections 302.500 to 302.540, any suspension or revocation entered in this or any other state for a refusal to submit to chemical testing under an implied consent law, and any conviction in this or any other state for a violation which involves driving while intoxicated, driving while under the influence of drugs or alcohol, or driving a vehicle while having an unlawful alcohol concentration.
- 4. Where a license is suspended or revoked under this section and the person is also convicted on charges arising out of the same occurrence for a violation of section 577.010 or 577.012 or for a violation of any county or municipal ordinance prohibiting driving while intoxicated or alcohol-related traffic offense, both the suspension or revocation under this section and any other suspension or revocation arising from such convictions

shall be imposed, but the period of suspension or revocation under sections 302.500 to 302.540 shall be credited against any other suspension or revocation arising from such convictions, and the total period of suspension or revocation shall not exceed the longer of the two suspension or revocation periods.

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5. Any person who has had a license to operate a motor vehicle revoked under this section or suspended under this section with one or more prior alcohol-related enforcement contacts showing on their driver record shall be required to file proof with the director of revenue that any motor vehicle operated by that person is equipped with a functioning, certified ignition interlock device as a required condition of The ignition interlock device shall further be reinstatement. required to be maintained on all motor vehicles operated by the person for a period of not less than six months immediately following the date of reinstatement. If the monthly monitoring reports show that the ignition interlock device has registered any confirmed blood alcohol concentration readings above the alcohol setpoint established by the department of transportation or that the person has tampered with or circumvented the ignition interlock device, then the period for which the person must maintain the ignition interlock device following the date of reinstatement shall be extended for an additional six months. the person fails to maintain such proof with the director, the license shall be resuspended or revoked, as applicable.

[302.525. 1. The license suspension or revocation shall become effective fifteen days after the subject person has received the notice of suspension or revocation as provided in section 302.520, or is deemed to have received the notice of suspension or revocation by mail as provided in section

302.515. If a request for a hearing is received by or postmarked to the department within that fifteen-day period, the effective date of the suspension or revocation shall be stayed until a final order is issued following the hearing; provided, that any delay in the hearing which is caused or requested by the subject person or counsel representing that person without good cause shown shall not result in a stay of the suspension or revocation during the period of delay.

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- 2. The period of license suspension or revocation under this section shall be as follows:
- (1) If the person's driving record shows no prior alcohol-related enforcement contacts during the immediately preceding five years, the period of suspension shall be thirty days after the effective date of suspension, followed by a sixty-day period of restricted driving privilege as defined in section 302.010 and issued by the director of revenue. The restricted driving privilege shall not be issued until he or she has filed proof of financial responsibility with the department of revenue, in accordance with chapter 303, and is otherwise eligible. In no case shall restricted driving privileges be issued pursuant to this section or section 302.535 until the person has completed the first thirty days of a suspension under this section;
- (2) The period of revocation shall be one year if the person's driving record shows one or more prior alcohol-related enforcement contacts during the immediately preceding five years;
- (3) In no case shall restricted driving privileges be issued under this section to any person whose driving record shows one or more prior alcohol-related enforcement contacts until the person has completed the first thirty days of a suspension under this section and has filed proof with the department of revenue that any motor vehicle operated by the person is equipped with a functioning, certified ignition interlock device as a required condition of the restricted driving privilege. If the person fails to maintain such proof the restricted driving privilege shall be terminated.
- 3. For purposes of this section, "alcohol-related enforcement contacts" shall include any suspension or revocation under sections 302.500 to 302.540, any suspension or revocation entered in this or any other state for a refusal to submit to chemical testing under an implied consent law, and any conviction in this or any other state for a violation which involves driving while intoxicated, driving while under the influence of

drugs or alcohol, or driving a vehicle while having an unlawful alcohol concentration.

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- 4. Where a license is suspended or revoked under this section and the person is also convicted on charges arising out of the same occurrence for a violation of section 577.010 or 577.012 or for a violation of any county or municipal ordinance prohibiting driving while intoxicated or alcohol-related traffic offense, both the suspension or revocation under this section and any other suspension or revocation arising from such convictions shall be imposed, but the period of suspension or revocation under sections 302.500 to 302.540 shall be credited against any other suspension or revocation arising from such convictions, and the total period of suspension or revocation shall not exceed the longer of the two suspension or revocation periods.
- 5. Any person who has had a license to operate a motor vehicle revoked under this section or suspended under this section with one or more prior alcohol-related enforcement contacts showing on their driver record shall be required to file proof with the director of revenue that any motor vehicle operated by that person is equipped with a functioning, certified ignition interlock device as a required condition of reinstatement. The ignition interlock device shall further be required to be maintained on all motor vehicles operated by the person for a period of not less than six months immediately following the date of reinstatement. If the person fails to maintain such proof with the director, the license shall be resuspended or revoked, as applicable.]
- 360.045. <u>1.</u> The authority shall have the following powers together with all powers incidental thereto or necessary for the performance thereof:
- (1) To have perpetual succession as a body politic and corporate;
- 38 (2) To adopt bylaws for the regulation of its affairs and 39 the conduct of its business;
- 40 (3) To sue and be sued and to prosecute and defend, at law 41 or in equity, in any court having jurisdiction of the subject 42 matter and of the parties;

- 1 (4) To have and to use a corporate seal and to alter the 2 same at pleasure;
- 3 (5) To maintain an office at such place or places in the 4 state of Missouri as it may designate;
- 5 To determine the location and construction of any 6 facility to be financed under the provisions of sections 360.010 7 to 360.140, and to construct, reconstruct, repair, alter, 8 improve, extend, maintain, lease, and regulate the same; and to 9 designate a participating health institution or a participating 10 educational institution, as the case may be, as its agent to determine the location and construction of a facility undertaken 11 12 by such participating health institution or participating 13 educational institution, as the case may be, under the provisions 14 of sections 360.010 to 360.140, to construct, reconstruct, 15 repair, alter, improve, extend, maintain, and regulate the same, 16 and to enter into contracts for any and all of such purposes 17 including contracts for the management and operation of the facility; 18

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(7) To lease to a participating health institution or a participating educational institution, as the case may be, the particular health or educational facility or facilities, as the case may be, upon such terms and conditions as the authority shall deem proper; to charge and collect rent therefor; to terminate any such lease upon the failure of the lessee to comply with any of the obligations thereof; to include in any such lease, if desired, provisions that the lessee thereof shall have options to renew the term of the lease for such period or periods at such rent as shall be determined by the authority or to

- 1 purchase any or all of the particular leased facility or
- 2 facilities; and, upon payment of all of the indebtedness incurred
- 3 by the authority for the financing of the facility or facilities,
- 4 to convey any or all of such facility or facilities to the lessee
- 5 or lessees thereof. Every lease agreement between the authority
- 6 and an institution must contain a clause obligating the
- 7 institution not to use the leased land, nor any facility located
- 8 thereon, for sectarian instruction or study or as a place of
- 9 religious worship, or in connection with any part of the program
- of a school or department of divinity of any religious
- denomination; to insure that this covenant is honored, each lease
- 12 agreement shall allow the authority to conduct inspections, and
- every conveyance of title to an institution shall contain a
- restriction against use for any sectarian purpose;
- 15 (8) To issue its bonds, notes, or other obligations for any 16 of its corporate purposes and to refund the same, all as provided
- in sections 360.010 to 360.140;

- (9) To transfer assets of the authority to the rebuild damaged infrastructure fund created in section 33.295;
- 20 (10) To fix and revise from time to time and make and
- 21 collect rates, rents, fees, and charges for the use of and
- 22 services furnished or to be furnished by any facility or
- facilities or any portion thereof and to contract with any
- 24 person, firm, or corporation or other body, public or private, in
- 25 respect thereof; except that the authority shall have no
- 26 jurisdiction over rates, rents, fees, and charges established by
- 27 a participating educational institution for its students or
- 28 established by a participating health institution for its

- patients other than to require that such rates, rents, fees, and charges by such an institution be sufficient to discharge the institution's obligations to the authority;
- [(10)] (11) To establish rules and regulations for review by or on behalf of the authority of the retention or employment 5 6 by a participating health institution or by a participating 7 educational institution, as the case may be, of consulting 8 engineers, architects, attorneys, accountants, construction and 9 finance experts, superintendents, managers, and such other 10 employees and agents as shall be determined to be necessary in 11 connection with any such facility or facilities and for review by 12 or on behalf of the authority of all reports, studies, or other 13 material prepared in connection with any bond issue of the 14 authority for any such facility or facilities. The costs 15 incurred or to be incurred by a participating health institution or by a participating educational institution in connection with 16 the review shall be deemed, where appropriate, an expense of 17 18 constructing the facility or facilities or, where appropriate, 19 shall be deemed an annual expense of operation and maintenance of 20 the facility or facilities;
 - [(11)] (12) To receive and accept from any public agency loans or grants for or in aid of the construction of a facility or facilities, or any portion thereof, or for equipping the same and to receive and accept grants, gifts, or other contributions from any source;

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[(12)] (13) To mortgage or pledge all or any portion of any facility or facilities, including any other health or educational facility or facilities conveyed to the authority for such purpose

and the site or sites thereof, whether then owned or thereafter acquired, for the benefit of the holders of the bonds of the authority issued to finance such facility or facilities or any portion thereof or issued to refund or refinance outstanding indebtedness of a private health institution or a private institution of higher education as permitted by sections 360.010 to 360.140;

- [(13)] (14) To make loans to any participating health institution or participating educational institution, as the case may be, for the cost of any facility or facilities in accordance with an agreement between the authority and such participating health institution or participating educational institution, as the case may be; except that no such loan shall exceed the total cost of such facility or facilities as determined by the participating health institution or participating educational institution, as the case may be, and approved by the authority;
- [(14)] (15) To make loans to a participating health institution or participating educational institution, as the case may be, to refund outstanding obligations, mortgages, or advances issued, made, or given by the institution for the cost of its facility or facilities, including the power to issue bonds and make loans to a participating health institution or participating educational institution, as the case may be, to refinance indebtedness incurred for facilities undertaken and completed prior to or after September 28, 1975, whenever the authority finds that the financing is in the public interest, alleviates a financial hardship upon the participating health institution or participating educational institution, as the case may be, and

- 1 results in a lesser cost of patient care or cost of education and
- 2 a saving to third parties, including state or federal
- 3 governments, and to others who must pay for the care or
- 4 education;
- 5 [(15)] (16) To inspect any and all facilities assisted by
- 6 the authority in any way to enforce the prohibition against
- 7 sectarian or religious use at any time; and
- 8 [(16)] (17) To do all things necessary and convenient to
- 9 carry out the purposes of sections 360.010 to 360.140.
- 10 2. Notwithstanding any provision of law to the contrary,
- including section 360.115, the authority shall transfer four
- million dollars of the assets of the authority to the rebuild
- damaged infrastructure fund created in section 33.295 on July 1,
- 14 <u>2013.</u>
- 15 374.150. 1. All fees due the state under the provisions of
- 16 the insurance laws of this state shall be paid to the director of
- 17 revenue and deposited in the state treasury to the credit of the
- insurance dedicated fund unless otherwise provided for in
- 19 subsection 2 of this section.
- 20 2. There is hereby established in the state treasury a
- 21 special fund to be known as the "Insurance Dedicated Fund". The
- fund shall be subject to appropriation of the general assembly
- and shall be devoted solely to the payment of expenditures
- incurred by the department attributable to duties performed by
- 25 the department for the regulation of the business of insurance,
- regulation of health maintenance organizations and the operation
- of the division of consumer affairs as required by law which are
- 28 not paid for by another source of funds. Other provisions of law

- to the contrary notwithstanding, beginning on January 1, 1991, all fees charged under any provision of chapter 325, 354, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384 or 385 due the state shall be paid into this fund. The state treasurer shall invest moneys in this fund in the same manner as other state funds and any interest or earnings on such moneys shall be credited to the insurance dedicated fund. The provisions of section 33.080 notwithstanding, moneys in the fund shall not lapse, be transferred to or placed to the credit of the general revenue fund unless and then only to the extent to which the unencumbered balance at the close of the biennium year exceeds two times the total amount appropriated, paid, or transferred to the fund during such fiscal year.
 - 3. Notwithstanding provisions of this section to the contrary, five hundred thousand dollars of the insurance dedicated fund shall annually be transferred and placed to the credit of the state general revenue fund on July first beginning with fiscal year 2014.

476.385. 1. The judges of the supreme court may appoint a committee consisting of at least seven associate circuit judges, who shall meet en banc and establish and maintain a schedule of fines to be paid for violations of sections 210.104, 577.070, and 577.073, and chapters 252, 301, 302, 304, 306, 307 and 390, with such fines increasing in proportion to the severity of the violation. The associate circuit judges of each county may meet en banc and adopt the schedule of fines and participation in the centralized bureau pursuant to this section. Notice of such adoption and participation shall be given in the manner provided

- 1 by supreme court rule. Upon order of the supreme court, the
- 2 associate circuit judges of each county may meet en banc and
- 3 establish and maintain a schedule of fines to be paid for
- 4 violations of municipal ordinances for cities, towns and villages
- 5 electing to have violations of its municipal ordinances heard by
- 6 associate circuit judges, pursuant to section 479.040; and for
- 7 traffic court divisions established pursuant to section 479.500.
- 8 The schedule of fines adopted for violations of municipal
- 9 ordinances may be modified from time to time as the associate
- 10 circuit judges of each county en banc deem advisable. No fine
- 11 established pursuant to this subsection may exceed the maximum
- amount specified by statute or ordinance for such violation.
- 2. In no event shall any schedule of fines adopted pursuant
- 14 to this section include offenses involving the following:
- 15 (1) Any violation resulting in personal injury or property
- damage to another person;
- 17 (2) Operating a motor vehicle while intoxicated or under
- 18 the influence of intoxicants or drugs;
- 19 (3) Operating a vehicle with a counterfeited, altered,
- 20 suspended or revoked license;
- 21 (4) Fleeing or attempting to elude an officer.
- 22 3. There shall be a centralized bureau to be established by
- 23 supreme court rule in order to accept pleas of not quilty or
- 24 quilty and payments of fines and court costs for violations of
- 25 the laws and ordinances described in subsection 1 of this
- 26 section, made pursuant to a schedule of fines established
- 27 pursuant to this section. The centralized bureau shall collect,
- 28 with any plea of guilty and payment of a fine, all court costs

- which would have been collected by the court of the jurisdiction from which the violation originated.
- If a person elects not to contest the alleged violation, 3 4 the person shall send payment in the amount of the fine and any 5 court costs established for the violation to the centralized 6 Such payment shall be payable to the central violations 7 bureau, shall be made by mail or in any other manner established 8 by the centralized bureau, and shall constitute a plea of quilty, 9 waiver of trial and a conviction for purposes of section 302.302, 10 and for purposes of imposing any collateral consequence of a criminal conviction provided by law. By paying the fine and 11 12 costs, the person also consents to attendance either online or in 13 person at any driver-improvement program or motorcycle-rider 14 training course ordered by the court and consents to verification 15 of such attendance as directed by the bureau. Notwithstanding 16 any provision of law to the contrary, the prosecutor shall not be 17 required to sign any information, ticket or indictment if 18 disposition is made pursuant to this subsection. In the event 19 that any payment is made pursuant to this section by credit card 20 or similar method, the centralized bureau may charge an 21 additional fee in order to reflect any transaction cost, 22 surcharge or fee imposed on the recipient of the credit card 23 payment by the credit card company.
 - 5. If a person elects to plead not guilty, such person shall send the plea of not guilty to the centralized bureau. The bureau shall send such plea and request for trial to the prosecutor having original jurisdiction over the offense. Any trial shall be conducted at the location designated by the court.

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- 1 The clerk of the court in which the case is to be heard shall
- 2 notify in writing such person of the date certain for the
- 3 disposition of such charges. The prosecutor shall not be
- 4 required to sign any information, ticket or indictment until the
- 5 commencement of any proceeding by the prosecutor with respect to
- 6 the notice of violation.
- 7 6. In courts adopting a schedule of fines pursuant to this
- 8 section, any person receiving a notice of violation pursuant to
- 9 this section shall also receive written notification of the
- 10 following:
- 11 (1) The fine and court costs established pursuant to this
- section for the violation or information regarding how the person
- may obtain the amount of the fine and court costs for the
- 14 violation;
- 15 (2) That the person must respond to the notice of violation
- 16 by paying the prescribed fine and court costs, or pleading not
- 17 quilty and appearing at trial, and that other legal penalties
- 18 prescribed by law may attach for failure to appear and dispose of
- 19 the violation. The supreme court may modify the suggested forms
- for uniform complaint and summons for use in courts adopting the
- 21 procedures provided by this section, in order to accommodate such
- 22 required written notifications.
- 7. Any moneys received in payment of fines and court costs
- 24 pursuant to this section shall not be considered to be state
- funds, but shall be held in trust by the centralized bureau for
- 26 benefit of those persons or entities entitled to receive such
- 27 funds pursuant to this subsection. All amounts paid to the
- 28 centralized bureau shall be maintained by the centralized bureau,

- 1 invested in the manner required of the state treasurer for state
- 2 funds by sections 30.240, 30.250, 30.260 and 30.270, and
- 3 disbursed as provided by the constitution and laws of this state.
- 4 Any interest earned on such fund shall be payable to the director
- of the department of revenue for deposit into a revolving fund to
- 6 be established pursuant to this subsection. The state treasurer
- 7 shall be the custodian of the revolving fund, and shall make
- 8 disbursements, as allowed by lawful appropriations, only to the
- 9 judicial branch of state government for goods and services
- 10 related to the administration of the judicial system.
- 11 8. Any person who receives a notice of violation subject to
- 12 this section who fails to dispose of such violation as provided
- by this section shall be guilty of failure to appear provided by
- section 544.665; and may be subject to suspension of driving
- privileges in the manner provided by section 302.341. The
- 16 centralized bureau shall notify the appropriate prosecutor of any
- person who fails to either pay the prescribed fine and court
- 18 costs, or plead not quilty and request a trial within the time
- 19 allotted by this section, for purposes of application of section
- 20 544.665. The centralized bureau shall also notify the department
- of revenue of any failure to appear subject to section 302.341,
- 22 and the department shall thereupon suspend the license of the
- driver in the manner provided by section 302.341, as if notified
- 24 by the court.
- 9. In addition to the remedies provided by subsection 8 of
- this section, the centralized bureau and the courts may use the
- 27 remedies provided by sections 488.010 to 488.020 for the
- 28 collection of court costs payable to courts, in order to collect

fines and court costs for violations subject to this section.

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577.041. 1. If a person under arrest, or who has been stopped pursuant to subdivision (2) or (3) of subsection 1 of section 577.020, refuses upon the request of the officer to submit to any test allowed pursuant to section 577.020, then evidence of the refusal shall be admissible in a proceeding pursuant to section 565.024, 565.060, or 565.082, or section 577.010 or 577.012. The request of the officer shall include the reasons of the officer for requesting the person to submit to a test and also shall inform the person that evidence of refusal to take the test may be used against such person and that the person's license shall be immediately revoked upon refusal to take the test. If a person when requested to submit to any test allowed pursuant to section 577.020 requests to speak to an attorney, the person shall be granted twenty minutes in which to attempt to contact an attorney. If upon the completion of the twenty-minute period the person continues to refuse to submit to any test, it shall be deemed a refusal. In this event, the officer shall, on behalf of the director of revenue, serve the notice of license revocation personally upon the person and shall take possession of any license to operate a motor vehicle issued by this state which is held by that person. The officer shall issue a temporary permit, on behalf of the director of revenue, which is valid for fifteen days and shall also give the person a notice of such person's right to file a petition for review to contest the license revocation.

2. The officer shall make a certified report under penalties of perjury for making a false statement to a public

- official. The report shall be forwarded to the director of revenue and shall include the following:
- 3 (1) That the officer has:

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- 4 (a) Reasonable grounds to believe that the arrested person
 5 was driving a motor vehicle while in an intoxicated or drugged
 6 condition; or
 - (b) Reasonable grounds to believe that the person stopped, being under the age of twenty-one years, was driving a motor vehicle with a blood alcohol content of two-hundredths of one percent or more by weight; or
 - (c) Reasonable grounds to believe that the person stopped, being under the age of twenty-one years, was committing a violation of the traffic laws of the state, or political subdivision of the state, and such officer has reasonable grounds to believe, after making such stop, that the person had a blood alcohol content of two-hundredths of one percent or greater;
 - (2) That the person refused to submit to a chemical test;
- 18 (3) Whether the officer secured the license to operate a
 19 motor vehicle of the person;
- 20 (4) Whether the officer issued a fifteen-day temporary 21 permit;
- 22 (5) Copies of the notice of revocation, the fifteen-day 23 temporary permit and the notice of the right to file a petition 24 for review, which notices and permit may be combined in one 25 document; and
- 26 (6) Any license to operate a motor vehicle which the officer has taken into possession.
- 3. Upon receipt of the officer's report, the director shall

revoke the license of the person refusing to take the test for a period of one year; or if the person is a nonresident, such person's operating permit or privilege shall be revoked for one year; or if the person is a resident without a license or permit to operate a motor vehicle in this state, an order shall be issued denying the person the issuance of a license or permit for

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a period of one year.

- 8 If a person's license has been revoked because of the 9 person's refusal to submit to a chemical test, such person may 10 petition for a hearing before a circuit division or associate division of the court in the county in which the arrest or stop 11 12 occurred. The person may request such court to issue an order 13 staying the revocation until such time as the petition for review 14 can be heard. If the court, in its discretion, grants such stay, 15 it shall enter the order upon a form prescribed by the director 16 of revenue and shall send a copy of such order to the director. 17 Such order shall serve as proof of the privilege to operate a 18 motor vehicle in this state and the director shall maintain 19 possession of the person's license to operate a motor vehicle 20 until termination of any revocation pursuant to this section. 21 Upon the person's request the clerk of the court shall notify the 22 prosecuting attorney of the county and the prosecutor shall 23 appear at the hearing on behalf of the director of revenue. At. 24 the hearing the court shall determine only:
 - (1) Whether or not the person was arrested or stopped;
 - (2) Whether or not the officer had:
 - (a) Reasonable grounds to believe that the person was driving a motor vehicle while in an intoxicated or drugged

- 1 condition; or
- 2 (b) Reasonable grounds to believe that the person stopped,
- 3 being under the age of twenty-one years, was driving a motor
- 4 vehicle with a blood alcohol content of two-hundredths of one
- 5 percent or more by weight; or
- 6 (c) Reasonable grounds to believe that the person stopped,
- 7 being under the age of twenty-one years, was committing a
- 8 violation of the traffic laws of the state, or political
- 9 subdivision of the state, and such officer had reasonable grounds
- 10 to believe, after making such stop, that the person had a blood
- alcohol content of two-hundredths of one percent or greater; and
- 12 (3) Whether or not the person refused to submit to the
- 13 test.
- 14 5. If the court determines any issue not to be in the
- 15 affirmative, the court shall order the director to reinstate the
- license or permit to drive.
- 17 6. Requests for review as provided in this section shall go
- 18 to the head of the docket of the court wherein filed.
- 7. No person who has had a license to operate a motor
- vehicle suspended or revoked pursuant to the provisions of this
- 21 section shall have that license reinstated until such person has
- 22 participated in and successfully completed a substance abuse
- traffic offender program defined in section 577.001, or a program
- determined to be comparable by the department of mental health or
- 25 the court. Assignment recommendations, based upon the needs
- assessment as described in subdivision [(23)] (24) of section
- 302.010, shall be delivered in writing to the person with written
- 28 notice that the person is entitled to have such assignment

recommendations reviewed by the court if the person objects to 1 2 the recommendations. The person may file a motion in the associate division of the circuit court of the county in which 3 such assignment was given, on a printed form provided by the 5 state courts administrator, to have the court hear and determine 6 such motion pursuant to the provisions of chapter 517. The 7 motion shall name the person or entity making the needs 8 assessment as the respondent and a copy of the motion shall be 9 served upon the respondent in any manner allowed by law. 10 hearing the motion, the court may modify or waive any assignment recommendation that the court determines to be unwarranted based 11 12 upon a review of the needs assessment, the person's driving 13 record, the circumstances surrounding the offense, and the 14 likelihood of the person committing a like offense in the future, 15 except that the court may modify but may not waive the assignment 16 to an education or rehabilitation program of a person determined 17 to be a prior or persistent offender as defined in section 577.023, or of a person determined to have operated a motor 18 19 vehicle with fifteen-hundredths of one percent or more by weight 20 in such person's blood. Compliance with the court determination 21 of the motion shall satisfy the provisions of this section for 22 the purpose of reinstating such person's license to operate a 23 motor vehicle. The respondent's personal appearance at any 24 hearing conducted pursuant to this subsection shall not be 25 necessary unless directed by the court.

8. The fees for the substance abuse traffic offender program, or a portion thereof to be determined by the division of alcohol and drug abuse of the department of mental health, shall

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be paid by the person enrolled in the program. Any person who is 1 2 enrolled in the program shall pay, in addition to any fee charged for the program, a supplemental fee to be determined by the 3 department of mental health for the purposes of funding the 5 substance abuse traffic offender program defined in section 6 302.010 and section 577.001. The administrator of the program 7 shall remit to the division of alcohol and drug abuse of the 8 department of mental health on or before the fifteenth day of 9 each month the supplemental fee for all persons enrolled in the 10 program, less two percent for administrative costs. Interest 11 shall be charged on any unpaid balance of the supplemental fees 12 due the division of alcohol and drug abuse pursuant to this 13 section and shall accrue at a rate not to exceed the annual rates 14 established pursuant to the provisions of section 32.065, plus 15 three percentage points. The supplemental fees and any interest 16 received by the department of mental health pursuant to this 17 section shall be deposited in the mental health earnings fund 18 which is created in section 630.053.

9. Any administrator who fails to remit to the division of alcohol and drug abuse of the department of mental health the supplemental fees and interest for all persons enrolled in the program pursuant to this section shall be subject to a penalty equal to the amount of interest accrued on the supplemental fees due the division pursuant to this section. If the supplemental fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the department of mental health within six months of the due date, the attorney general of the state of Missouri shall initiate appropriate action of the collection of

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said fees and interest accrued. The court shall assess attorney fees and court costs against any delinquent program.

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- 3 10. Any person who has had a license to operate a motor vehicle revoked [more than once for violation of the provisions 5 of this section] under this section and who has a prior alcoholrelated enforcement contact, as defined in section 302.525, shall 6 7 be required to file proof with the director of revenue that any 8 motor vehicle operated by the person is equipped with a 9 functioning, certified ignition interlock device as a required condition of license reinstatement. Such ignition interlock 10 11 device shall further be required to be maintained on all motor 12 vehicles operated by the person for a period of not less than six 13 months immediately following the date of reinstatement. If the monthly monitoring reports show that the ignition interlock 14 device has registered any confirmed blood alcohol concentration 15 16 readings above the alcohol setpoint established by the department 17 of transportation or that the person has tampered with or circumvented the ignition interlock device, then the period for 18 19 which the person must maintain the ignition interlock device 20 following the date of reinstatement shall be extended for an 21 additional six months. If the person fails to maintain such 22 proof with the director as required by this section, the license 23 shall be rerevoked and the person shall be quilty of a class A 24 misdemeanor.
 - 11. The revocation period of any person whose license and driving privilege has been revoked under this section and who has filed proof of financial responsibility with the department of revenue in accordance with chapter 303 and is otherwise eligible,

- 1 shall be terminated by a notice from the director of revenue
- 2 after one year from the effective date of the revocation. Unless
- 3 proof of financial responsibility is filed with the department of
- 4 revenue, the revocation shall remain in effect for a period of
- 5 two years from its effective date. If the person fails to
- 6 maintain proof of financial responsibility in accordance with
- 7 chapter 303, the person's license and driving privilege shall be
- 8 rerevoked and the person shall be guilty of a class A
- 9 misdemeanor.
- Section 1. Notwithstanding the provisions of section 1.140
- to the contrary, the provisions of sections 32.087, 144.020,
- 12 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525,
- 13 144.610, 144.613, and 144.615, as amended by this act, shall be
- 14 nonseverable, and if any provision is for any reason held to be
- invalid, such decision shall invalidate all of the remaining
- provisions of section 32.087, 144.020, 144.021, 144.069, 144.071,
- 17 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and
- 18 144.615, as amended by this act.
- 19 Section B. Because of the detrimental impact that lost
- local revenues has had on the domestic economy by placing
- 21 Missouri dealers of motor vehicles, outboard motors, boats and
- 22 trailers at a competitive disadvantage to non-Missouri dealers of
- 23 motor vehicles, outboard motors, boats and trailers, and because
- of the necessity to provide funding for the reconstruction,
- 25 replacement, or renovation of, or repair to, any infrastructure
- damaged by a presidentially declared natural disaster the repeal
- 27 and reenactment of sections 32.087, 33.080, 144.020, 144.021,
- 28 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610,

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144.613, 144.615, 360.045 and 374.150 and the enactment of
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      sections 33.295 and 1 of this act is deemed necessary for the
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      immediate preservation of the public health, welfare, peace and
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      safety, and is hereby declared to be an emergency act within the
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      meaning of the constitution, and the repeal and reenactment of
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      sections 32.087, 33.080, 144.020, 144.021, 144.069, 144.071,
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      144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615,
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      360.045 and 374.150 and the enactment of sections 33.295 and 1 of
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      this act shall be in full force and effect upon its passage and
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      approval.
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           Section C. Because immediate action is necessary to ensure
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      the safety of the citizens of this state, the repeal and
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      reenactment of section 302.309 of this act, and the repeal of
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      section 302.309 of this act, is deemed necessary for the
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      immediate preservation of the public health, welfare, peace, and
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      safety, and is hereby declared to be an emergency act within the
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      meaning of the constitution, and the repeal and reenactment of
      section 302.309 of this act, and the repeal of section 302.309 of
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      this act, shall be in full force and effect July 1, 2013, or upon
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      its passage and approval, whichever later occurs.
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           Section D. The repeal and reenactment of sections 302.060,
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      302.302, 302.304, 302.525, 476.385, and 577.041, and the repeal
      of sections 302.060, 302.304, and 302.525 of this act shall
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      become effective on March 3, 2014.
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Caleb Jones, 50th

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Mike Parson