

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]

# SENATE BILL NO. 257

97TH GENERAL ASSEMBLY

2013

1335S.01T

---

---

## AN ACT

To repeal sections 68.205, 68.210, 68.215, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, and 68.259, RSMo, and to enact in lieu thereof ten new sections relating to port improvement districts.

---

---

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

Section A. Sections 68.205, 68.210, 68.215, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, and 68.259, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 68.205, 68.210, 68.215, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, and 68.259, to read as follows:

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

- (1) "Act", the port improvement district act, sections 68.200 to 68.260;
- (2) "Approval", for purposes of elections pursuant to this act, a simple majority of those qualified voters casting votes in any election;
- (3) "Board", the board of port authority commissioners for the particular port authority that desires to establish or has established a district;
- (4) "Consent", **the written acknowledgment and approval of the creation of the district by:**
  - (a) **Owners of real property collectively owning more than sixty percent by assessed value of real property within the boundaries of the proposed port improvement district; and**
  - (b) **More than sixty percent per capita of the owners of all real property within the boundaries of the proposed port improvement district;**
- (5) "Director of revenue", the director of the department of revenue of the

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

17 state of Missouri;

18 [(5)] (6) "Disposal of solid waste or sewage", the entire process of storage,  
19 collection, transportation, processing, and disposal of solid wastes or sewage;

20 [(6)] (7) "District" or "port improvement district", an area designated by  
21 the port authority which is located within its port district boundaries at the time  
22 of establishment;

23 [(7)] (8) "Election authority", the election authority having jurisdiction  
24 over the area in which the boundaries of the district are located under chapter  
25 115;

26 [(8)] (9) "Energy conservation", the reduction of energy consumption;

27 [(9)] (10) "Energy efficiency", the increased productivity or effectiveness  
28 of the use of energy resources, the reduction of energy consumption, or the use of  
29 renewable energy sources;

30 [(10)] (11) "Obligations", revenue bonds and notes issued [by a port  
31 authority and any obligations] for the repayment of any money obtained by a port  
32 authority from any public or private source along with any associated financing  
33 costs, including, but not limited to, the costs of issuance, capitalized interest, and  
34 debt service;

35 [(11)] (12) "Owner", the individual or individuals or entity or entities  
36 who own a fee interest in real property that is located within the boundaries of  
37 a district based upon the recorded real estate records of the county recorder, or  
38 the city recorder of deeds if the district is located in a city not within a county,  
39 as of the thirtieth day prior to any action;

40 [(12)] (13) "Petition", a petition to establish a port improvement district  
41 within the port district boundaries or a petition to make a substantial change to  
42 an existing district;

43 [(13)] (14) "Pollution", the existence of any noxious substance in the air  
44 or waters or on the lands of the state in sufficient quantity and of such amounts,  
45 characteristics, and duration as to injure or harm the public health or welfare or  
46 animal life or property;

47 [(14)] (15) "Port authority", a political subdivision established pursuant  
48 to this chapter;

49 [(15)] (16) "Port district boundaries", the boundaries of any port  
50 authority on file with the clerk of the county commission, city clerk, or clerk of  
51 the legislative or governing body of the county as applicable, which became  
52 effective upon approval by the **Missouri** Highways and Transportation

53 Commission [of the state of Missouri];

54       [(16)] **(17)** "Project" or "port improvement project", with respect to any  
55 property within a port improvement district, or benefitting property within a port  
56 improvement district:

57       (a) Providing for, or contracting for the provision of, environmental  
58 cleanup, including the disposal of solid waste, services to brownfields, or other  
59 polluted real property;

60       (b) Providing for, or contracting for the provision of, energy conservation  
61 or increased energy efficiency within any building, structure, or facility;

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

64       (d) The construction of any building, structure, **infrastructure, fixture,**  
65 or facility determined by the port authority as essential in developing energy  
66 resources, preventing, reducing, or eliminating pollution, or providing water  
67 facilities or the disposal of solid waste;

68       (e) Modifications to, or the relocation of, any existing building, structure,  
69 **infrastructure, fixture,** or facility that has been acquired or constructed, or  
70 which is to be acquired or constructed for the purpose of developing energy  
71 resources, preventing, reducing, or eliminating pollution, or providing water  
72 facilities or the disposal of solid waste;

73       (f) The acquisition, **clearing, and grading** of real property **and the**  
74 **acquisition of other property and improvements, or rights and interest**  
75 **therein, which are** determined by the port authority to be significant in, or in  
76 the furtherance of, the history, architecture, archeology, or culture of the United  
77 States, the state of Missouri, or its political subdivisions;

78       (g) The operation, maintenance, repair, rehabilitation, or reconstruction  
79 of any existing public or private building, structure, **infrastructure, fixture,** or  
80 facility determined by the port authority to be significant in, or in the furtherance  
81 of, the history, architecture, archeology, or culture of the United States, the state  
82 of Missouri, or its political subdivisions;

83       (h) The construction of any new building, structure, **infrastructure,**  
84 **fixture,** or facility that is determined by the port authority to be significant in,  
85 or in the furtherance of, the history, architecture, archeology, or culture of the  
86 United States, the state of Missouri, or its political subdivisions;

87       **(i) Providing for any project determined to be significant in or**  
88 **in furtherance of the purpose of a port authority as provided in section**

89 **68.020;**

90 [(17)] (18) "Qualified project costs", include any and all reasonable costs  
91 incurred or estimated to be incurred by a port authority, or a person or entity  
92 authorized by a port authority, in furtherance of a port improvement project,  
93 which costs may include, but are not limited to:

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

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

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

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

107 (e) Costs of operating, rehabilitating, reconstructing, maintaining, and  
108 repairing existing buildings, structures, **infrastructure, facilities,** or fixtures;

109 (f) Costs of constructing new buildings, structures, **infrastructure,**  
110 **facilities,** or fixtures;

111 (g) Costs of constructing, operating, rehabilitating, reconstructing,  
112 maintaining, [and] repairing **or removing** public works or improvements;

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

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

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

123 [(18)] (19) "Qualified voters", for the purposes of an election for the  
124 approval of a real property tax or a sales and use tax:

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

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

132 [(19)] **(20)** "Registered voters", persons who reside within the district and  
133 who are qualified and registered to vote pursuant to chapter 115 as determined  
134 by the election authority as of the thirtieth day prior to the date of the applicable  
135 election;

136 [(20)] **(21)** "Respondent", [the Missouri highways and transportation  
137 commission, each property owner] **unless the port authority is the owner of**  
138 **all real property** within the proposed district, the municipality or  
139 municipalities within which the proposed district is located, the county or  
140 counties within which the proposed district is located, **the Missouri Highways**  
141 **and Transportation Commission when the proposed district shall be**  
142 **within the highways of the state of Missouri**, and any other political  
143 subdivision within the boundaries of the proposed port improvement district,  
144 except the petitioning port authority;

145 [(21)] **(22)** "Revenues", all rents, revenues from any levied real property  
146 tax and sales and use tax, charges and other income received by a port authority  
147 in connection with any project, including any gift, grant, loan, or appropriation  
148 received by the port authority with respect thereto;

149 [(22)] **(23)** "Substantial changes", with respect to an established port  
150 improvement district, the addition or removal of real property to or from the port  
151 improvement district and any changes to the approved district funding  
152 mechanism; and

153 [(23)] **(24)** "Taxpayer", **a person or owner of real property within**  
154 **the proposed district who would pay any real estate or use tax as a**  
155 **result of the district establishment;**

156 **(25)** "Water facilities", any facilities for the furnishing and treatment of  
157 water for industrial, commercial, agricultural, or community purposes including,  
158 but not limited to, wells, reservoirs, dams, pumping stations, water lines, sewer  
159 lines, treatment plants, stabilization ponds, storm sewers, storm water detention  
160 and retention facilities, and related equipment and machinery.

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

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

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

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

11 (4) File the approved draft petition in the circuit court of the county where  
12 **a majority of the proposed** port improvement district is located, requesting the  
13 creation of a port improvement district in accordance with sections 68.200 to  
14 68.260; and

15 (5) Within thirty days of the circuit court's certification of the petition,  
16 and establishment of the district, file a copy of the board's resolution approving  
17 the petition, the certified petition, and the circuit court judgment certifying the  
18 petition and establishing the district with the Missouri Highways and  
19 Transportation Commission **when the proposed district shall be within the**  
20 **highways of the state of Missouri.**

21 2. A petition is proper for consideration and approval by the board and  
22 the circuit court if, at the time of such approval, it has [been signed by] **the**  
23 **consent of** property owners [collectively owning more than sixty percent per  
24 capita of all owners of real property within the boundaries of the proposed  
25 district] and contains the following information:

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

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

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

36 (b) The words "port improvement district"; and

37 (c) The district designation number, beginning at 1 for the first district  
38 formed by that specific port authority, and progressing consecutively upward,  
39 irrespective of the year established;

40 (3) A description of the proposed project or projects for which the district  
41 is being formed, and the estimated qualified project costs of such projects;

42 (4) The maximum rate or rates and duration of any proposed real property  
43 tax or sales and use tax, or both, as applicable, needed to fund the project;

44 (5) The estimated revenues projected to be generated by any such tax or  
45 taxes;

46 (6) The name and address of each respondent;

47 (7) A statement that the proposed district shall not be an undue burden  
48 on any owner of property within the district and is not unjust or unreasonable;

49 (8) A request that the circuit court certify the projects pursuant to the act,  
50 approve the proposed real property tax or sales and use tax, or both, as  
51 applicable, and establish the district.

52 **No consent shall be required if the port authority is the owner of all the**  
53 **real property within the proposed district.**

54 [3. Notwithstanding the provisions of sections 68.200 to 68.260 to the  
55 contrary, a port authority located within any county of the first classification with  
56 more than one hundred eighty-four thousand but fewer than one hundred  
57 eighty-eight thousand inhabitants shall not have the authority to establish any  
58 port improvement district within its port district boundaries.]

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

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

11 3. Notice shall be provided by both publication and mailing, **provided**  
12 **that no notice by mailing is required where the port authority is the**  
13 **owner of all of the real property within the proposed district.** Notice by  
14 publication shall be given by publication in a newspaper of general circulation

15 within the municipality or county in which the port authority is located at least  
16 once not more than fifteen, but not less than ten, days prior to the date of the  
17 public hearing. Notice by mail shall be given not more than thirty, but not less  
18 than twenty, days prior to the date of the public hearing by sending the notice via  
19 registered or certified United States mail with a return receipt attached to the  
20 address of record of each owner within the boundaries of the proposed  
21 district. The published and mailed notices shall include the following:

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

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

6 NOTICE OF PETITION TO CREATE A PORT IMPROVEMENT DISTRICT

7 Notice is hereby given to all persons residing or owning property in  
8 ..... (here specifically describe the proposed district  
9 boundaries), within the state of Missouri, that a petition has been filed asking  
10 that a port improvement district by the name of "..... Port District No.  
11 ....." be formed for the purpose of developing the following projects: (here  
12 summarize the proposed project or projects). A copy of this petition is on file and  
13 available at the office of the clerk of the circuit court of ..... County,  
14 located at ....., Missouri. You are notified to join in or file your  
15 own petition supporting or answer opposing the creation of the port improvement



16 district and requesting a declaratory judgment, as required by law, no later than  
 17 the ..... day of ....., 20..... You may show cause, if any, why such  
 18 petition is defective or proposed port improvement district or its funding method,  
 19 as set forth in the petition, is illegal or unconstitutional and should not be  
 20 approved as directed by this court.

21 .....

22 Clerk of the Circuit Court of ..... County

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

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

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

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

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

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

68.235. 1. For the purposes of providing funds to pay all, or any portion  
 2 of, the qualified project costs associated with any approved project, subsequent  
 3 to the establishment of a district pursuant to this act, and subsequent to the  
 4 circuit court's certification of a question regarding any proposed real property tax  
 5 needed to fund a project, a port authority may levy by resolution a tax upon real  
 6 property within the boundaries of the district; provided however, no such  
 7 resolution shall be final nor shall it take effect until the qualified voters approve,  
 8 by mail-in ballot election conducted in accordance with section [68.255] **68.250**,

9 the circuit court's certified question regarding such proposed real property tax,  
 10 **provided that such resolution shall be final and no mail-in ballot**  
 11 **election shall be required where the port authority is the owner of all**  
 12 **of the real property within the proposed district.** If a majority of the votes  
 13 cast by the qualified voters voting on the proposed real property tax are in favor  
 14 of the tax, then the resolution shall become effective. If a majority of the votes  
 15 cast by the qualified voters voting are opposed to the real property tax, then the  
 16 resolution seeking to levy the real property tax shall be deemed to be null and  
 17 void on the date on which the election may no longer be challenged pursuant to  
 18 section [68.255] **68.250**. The port authority may levy a real property tax rate  
 19 lower than the tax rate ceiling approved by the qualified voters pursuant to this  
 20 subsection and may, by resolution, increase that lowered tax rate to a level not  
 21 exceeding the tax rate ceiling without approval of the qualified voters.

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

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

29  YES  NO

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

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

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

2. Every county or municipal collector and treasurer having collected or  
 7 received district real property taxes shall, on or before the fifteenth day of each  
 8 month and after deducting the reasonable and actual cost of such collection but

9 not to exceed one percent of the total amount collected, remit to the port authority  
10 the amount collected or received by the port authority prior to the first day of  
11 such month. Upon receipt of such money, the port authority shall execute a  
12 receipt therefor, which shall be forwarded or delivered to the county collector or  
13 city treasurer who collected such money. The port authority shall deposit such  
14 sums which are designated for a specific project into a special trust fund to be  
15 expended solely for such purpose, or to the port authority treasury if such sums  
16 are not designated. The county or municipal collector or treasurer and port  
17 authority shall make final settlement of the port authority account and costs  
18 owing, not less than once each year, if necessary.

19 **3. The port authority shall repeal by resolution the continuation**  
20 **of any real property tax imposed pursuant to section 68.235 when all**  
21 **obligations of the port improvement project have been met, unless the**  
22 **real property tax in any way secures outstanding obligations of the**  
23 **port improvement project or covers ongoing expenses the port**  
24 **authority has incurred to pay qualified project costs of any of the**  
25 **approved port improvement project.**

26 **4. Upon the expiration or termination of any real property tax adopted**  
27 **pursuant to this section which is designated for a specific project, all funds**  
28 **remaining in the special trust fund shall continue to be used solely for the**  
29 **specific purpose designated in the ballot adopted by the qualified voters. Any**  
30 **remaining funds in such special trust fund which [are not needed for current**  
31 **expenditures may be invested by the port authority pursuant to applicable laws**  
32 **relating to the investment of other port authority funds and the port authority**  
33 **may use such funds for other approved port improvement projects] exceed any**  
34 **remaining obligations of the port improvement project and are not**  
35 **needed to cover ongoing expenses shall be refunded pro-rata to the**  
36 **property owners.**

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

9 utilities. Any sales and use tax imposed pursuant to this section may be imposed  
 10 in increments of one-eighth of one percent, up to a maximum of one percent;  
 11 except that, no resolution adopted pursuant to this section shall be final nor shall  
 12 it take effect until the qualified voters approve, by mail-in ballot election  
 13 conducted in accordance with section 68.250, the circuit court's certified question  
 14 regarding such proposed sales and use tax **provided that such resolution**  
 15 **shall be final and no mail-in ballot election shall be required where the**  
 16 **port authority is the owner of all of the real property within the**  
 17 **proposed district.** If a majority of the votes cast by the qualified voters on the  
 18 proposed sales and use tax are in favor of the sales and use tax, then the  
 19 resolution shall become effective. If a majority of the votes cast by the qualified  
 20 voters are opposed to the sales and use tax, then the resolution seeking to levy  
 21 the sales and use tax shall be deemed null and void on the date on which the  
 22 election may no longer be challenged pursuant to section 68.255.

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

24 Shall the ..... (insert name of district) impose a  
 25 districtwide sales and use tax at the maximum rate of ..... (insert amount)  
 26 for a period of ..... (insert number) years from the date on which such tax  
 27 is first imposed for the purpose of providing revenue for  
 28 ..... (insert general description of project or projects)?

29  YES  NO

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

32 3. Within ten days after the qualified voters have approved the imposition  
 33 of the sales and use tax, the port authority shall, in accordance with section  
 34 32.087, notify the director of revenue. The sales and use tax authorized by this  
 35 section shall become effective on the first day of the second calendar quarter after  
 36 the director of revenue receives notice of the adoption of such sales and use tax.

37 4. The director of revenue shall collect any sales and use tax pursuant to  
 38 section 32.087.

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

44 6. In each district in which a sales and use tax is imposed pursuant to

45 this section, every retailer shall add such additional tax imposed by the port  
46 authority to such retailer's sale price, and when so added such tax shall  
47 constitute a part of the purchase price, shall be a debt of the purchaser to the  
48 retailer until paid and shall be recoverable at law in the same manner as the  
49 purchase price.

50 [6.] 7. The penalties provided in sections 144.010 to 144.525 shall apply  
51 to violations of this section.

52 [7. All revenue received by the port authority from a sales and use tax  
53 imposed pursuant to this section which is designated for a specific project shall  
54 be deposited into a special trust fund to be expended solely for such purpose, or  
55 to the port authority's treasury if such sums are not designated.]

56 **8. The port authority shall repeal by resolution the continuation**  
57 **of any sales and use tax imposed pursuant to this section when all**  
58 **obligations of the port improvement project have been met, unless the**  
59 **sales and use tax in any way secures outstanding obligations of the port**  
60 **improvement project or covers ongoing expenses the port authority has**  
61 **incurred to pay qualified project costs of any of the approved port**  
62 **improvement project.**

63 **9. Upon the expiration or termination of any sales and use tax adopted**  
64 **pursuant to this section, [all] any funds remaining in the special trust fund shall**  
65 **continue to be used solely for the specific purpose designated in the ballot**  
66 **adopted by the qualified voters. Any funds in such special trust fund which are**  
67 **not needed for current expenditures or obligations of the port improvement**  
68 **project may be invested by the port authority pursuant to applicable laws**  
69 **relating to the investment of other port authority funds and the port authority**  
70 **may use such funds [for other approved port improvement projects.**

71 **8. A port authority may repeal by resolution any sales and use tax**  
72 **imposed pursuant to this section before the expiration date of such sales and use**  
73 **tax unless the repeal of such sales and use tax will impair the port authority's**  
74 **ability to repay, or unless the sales and use tax in any way secures any**  
75 **outstanding obligations the port authority has incurred to pay any part of the**  
76 **qualified project costs of any approved port improvement project] to further the**  
77 **purpose of a port authority as provided in section 68.020.**

68.250. 1. Notwithstanding the provisions of chapter 115 except the  
2 provisions of section 115.125, when applicable, an election for any proposed real  
3 property tax or proposed sales and use tax, or both, within a district pursuant to

4 this act shall be conducted in accordance with the provisions of this section.

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

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

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

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

28           (a) The name and general boundaries of the district;

29           (b) The type of tax proposed (real property tax or sales and use tax or  
30 both), its rate or rates, and its purpose or purposes;

31           (c) The date the ballots for the election shall be mailed to qualified voters;

32           (d) The date of the election;

33           (e) The applicable definition of qualified voters;

34           (f) A statement that persons residing in the district shall register to vote  
35 with the election authority on or before the thirtieth day prior to the date of the  
36 election in order to be a qualified voter for purposes of the election;

37           (g) A statement that the ballot shall be returned to the election  
38 authority's office in person, or by depositing the ballot in the United States mail  
39 addressed to the election authority's office and postmarked not later than the

40 date of the election; and

41 (h) A statement that any qualified voter that did not receive a ballot in  
42 the mail or lost the ballot received in the mail may pick up a mail-in ballot at the  
43 election authority's office, specifying the dates and time such ballot will be  
44 available and the location of the election authority's office;

45 (3) The election authority shall mail the ballot, a notice containing  
46 substantially the same information as the published notice and a return  
47 addressed envelope directed to the election authority's office with a sworn  
48 affidavit on the reverse side of such envelope for the qualified voter's signature,  
49 to each qualified voter not more than fifteen days and not less than ten days prior  
50 to the date of the election. For purposes of mailing ballots to real property  
51 owners, only one ballot shall be mailed per capita at the address shown on the  
52 official, or recorded, real estate records of the county recorder, or the city recorder  
53 of deeds if the district is located in a city not within a county, as of the thirtieth  
54 day prior to the date of the election. Such affidavit shall be in substantially the  
55 following form:

56 FOR REGISTERED VOTERS:

57 I hereby declare under penalties of perjury that I reside in the  
58 ..... Port Improvement District No. .... (insert name of  
59 district) and I am a registered voter and qualified to vote in this election.  
60 .....

61 Qualified Voter's Signature

62 .....

63 Printed Name of Qualified Voter

64 FOR REAL PROPERTY OWNERS:

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

71 .....

72 Signature

73 .....

74 Print Name of Real Property Owner

75 If Signer is Different from Owner:

76 Name of Signer: .....

77 State Basis of Legal Authority to Sign: .....

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

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

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

95 6. The results of the election shall be entered upon the records of the  
96 election authority and two certified copies of the election results shall be filed  
97 with the port authority and entered upon the records of the port authority.

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

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

104 **9. Notwithstanding anything to the contrary, this section shall**  
105 **not apply when the port authority is the owner of all of the real**  
106 **property within the proposed district.**

68.259. Notwithstanding the provisions of section 1.140 to the contrary,  
2 the provisions of sections 68.025, 68.035, 68.040, 68.057, 68.070, 68.200, 68.205,  
3 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, 68.255, and  
4 68.260 as contained in this act shall be [nonseverable] **severable**, and if any  
5 provision is for any reason held to be invalid, such decision shall **not** invalidate



6 [all] any of the remaining provisions of sections 68.025, 68.035, 68.040, 68.057,  
7 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240,  
8 68.245, 68.250, 68.255, and 68.260 as contained in this act.

✓

Unofficial

Bill

Copy