#### SECOND REGULAR SESSION

## **SENATE BILL NO. 924**

#### 97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR EMERY.

Read 1st time February 25, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

#### 5858S.02I

### AN ACT

To repeal section 29.230, RSMo, and to enact in lieu thereof one new section relating to audits of political subdivisions.

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

Section A. Section 29.230, RSMo, is repealed and one new section 2 enacted in lieu thereof, to be known as section 29.230, to read as follows:

29.230. 1. In every county which does not elect a county auditor, the state auditor shall audit, without cost to the county, at least once during the term for which any county officer is chosen, the accounts of the various county officers supported in whole or in part by public moneys.

2. The state auditor shall audit any political subdivision of the state, 5including counties having a county auditor, if requested to do so by a petition 6 submitted by a person who resides or owns real property within the 7 8 boundaries or area of service of the political subdivision within one year from requesting the petition from the state auditor and signed by 9 10 the requisite percent of the qualified voters of the political subdivision. The 11 requisite percent of qualified voters to cause such an audit to be conducted shall 12be determined as follows:

13 (1) If the number of qualified voters of the political subdivision 14 determined on the basis of the votes cast in the last gubernatorial election held 15 prior to the filing of the petition is less than one thousand, twenty-five percent 16 of the qualified voters of the political subdivision determined on the basis of the 17 registered voters eligible to vote at the last gubernatorial election held prior to 18 the filing of the petition;

(2) If the number of qualified voters of the political subdivisiondetermined on the basis of the votes cast in the last gubernatorial election held

21 prior to the filing of the petition is one thousand or more but less than five 22 thousand, fifteen percent of the qualified voters of the political subdivision 23 determined on the basis of the votes cast in the last gubernatorial election held 24 prior to the filing of the petition, provided that the number of qualified voters 25 signing such petition is not less than two hundred;

(3) If the number of qualified voters of the political subdivision determined on the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition is five thousand or more but less than fifty thousand, ten percent of the qualified voters of the political subdivision determined on the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition, provided that the number of qualified voters signing such petition is not less than seven hundred fifty;

(4) If the number of qualified voters of the political subdivision determined on the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition is fifty thousand or more, five percent of the qualified voters of the political subdivision determined on the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition, provided that the number of qualified voters signing such petition is not less than five thousand.

The political subdivision shall pay the actual cost of audit. The petition that 40 41 requests an audit of a political subdivision shall state on its face the estimated cost of the audit and that it will be paid by the political subdivision being 4243 audited. The estimated cost of the audit shall be provided by the state auditor within sixty days of such request. The costs of the audit may be billed and paid 44 on an interim basis with individual billing periods to be set at the state auditor's 45discretion. Moneys held by the state on behalf of a political subdivision may be 46 used to offset unpaid billings for audit costs of the political subdivision. All 47moneys received by the state in payment of the costs of petition audits shall be 48 deposited in the state treasury and credited to the "Petition Audit Revolving 49 Trust Fund" which is hereby created with the state treasurer as custodian. The 50general assembly may appropriate additional moneys to the fund as it deems 5152necessary. The state auditor shall administer the fund and approve all 53 disbursements, upon appropriation, from the fund to apply to the costs of 54performing petition audits. The provisions of section 33.080 to the contrary notwithstanding, money in the fund shall not be transferred and placed to the 5556credit of general revenue until the amount in the fund at the end of any biennium 57 exceeds one million dollars. The amount in the fund which shall lapse is the 58 amount which exceeds one million dollars. No political subdivision shall be 59 audited by petition more than once in any three calendar or fiscal years.

3

60 3. Any person who allegedly signed or has signed the original petition may submit a sworn statement to the state auditor that the 61 person did not sign such petition or that the person wishes to rescind 62 such signature. Such statement shall be required to be made within 63 thirty days from submission of the petition to the state auditor. If such 64 65 statement is timely filed, such signature shall be withdrawn and shall not count in the determination of the number of qualified voters 66 necessary to compel an audit under subsection 2 of this section. 67

1

# Bill