

CONFERENCE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 867

AN ACT

To repeal sections 66.620, 67.402, 99.845, 136.055, 137.016, 137.100, 137.115, 137.565, 182.802, 184.815, 190.335, 221.407, 233.180, 233.295, 304.190, 311.179, and 347.048, RSMo, and to enact in lieu thereof twenty new sections relating to political subdivisions.

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

1 Section A. Sections 66.620, 67.402, 99.845, 136.055,  
2 137.016, 137.100, 137.115, 137.565, 182.802, 184.815, 190.335,  
3 221.407, 233.180, 233.295, 304.190, 311.179, and 347.048, RSMo,  
4 are repealed and twenty new sections enacted in lieu thereof, to  
5 be known as sections 66.620, 67.402, 99.845, 136.055, 137.016,  
6 137.100, 137.115, 137.565, 143.112, 182.802, 184.815, 190.335,  
7 221.407, 227.432, 227.446, 233.180, 233.295, 304.190, 311.179,  
8 and 347.048, to read as follows:

9 66.620. 1. All county sales taxes collected by the  
10 director of revenue under sections 66.600 to 66.630 on behalf of  
11 any county, less one percent for cost of collection which shall  
12 be deposited in the state's general revenue fund after payment of  
13 premiums for surety bonds as provided in section 32.087, shall be  
14 deposited in a special trust fund, which is hereby created, to be  
15 known as the "County Sales Tax Trust Fund". The moneys in the

1 county sales tax trust fund shall not be deemed to be state funds  
2 and shall not be commingled with any funds of the state. The  
3 director of revenue shall keep accurate records of the amount of  
4 money in the trust fund which was collected in each county  
5 imposing a county sales tax, and the records shall be open to the  
6 inspection of officers of the county and the public. Not later  
7 than the tenth day of each month, the director of revenue shall  
8 distribute all moneys deposited in the trust fund during the  
9 preceding month to the county which levied the tax; such funds  
10 shall be deposited with the [county] treasurer of the county and  
11 all expenditures of funds arising from the county sales tax trust  
12 fund shall be by an appropriation act to be enacted by the  
13 legislative council of the county, and to the cities, towns and  
14 villages located wholly or partly within the county which levied  
15 the tax in the manner as set forth in sections 66.600 to 66.630.

16 2. In any county not adopting an additional sales tax and  
17 alternate distribution system as provided in section 67.581, for  
18 the purposes of distributing the county sales tax, the county  
19 shall be divided into two groups, "Group A" and "Group B". Group  
20 A shall consist of all cities, towns and villages which are  
21 located wholly or partly within the county which levied the tax  
22 and which had a city sales tax in effect under the provisions of  
23 sections 94.500 to 94.550 on the day prior to the adoption of the  
24 county sales tax ordinance, except that beginning January 1,  
25 1980, group A shall consist of all cities, towns and villages  
26 which are located wholly or partly within the county which levied  
27 the tax and which had a city sales tax approved by the voters of  
28 such city under the provisions of sections 94.500 to 94.550 on

1 the day prior to the effective date of the county sales tax. For  
2 the purposes of determining the location of consummation of sales  
3 for distribution of funds to cities, towns and villages in group  
4 A, the boundaries of any such city, town or village shall be the  
5 boundary of that city, town or village as it existed on March 19,  
6 1984. Group B shall consist of all cities, towns and villages  
7 which are located wholly or partly within the county which levied  
8 the tax and which did not have a city sales tax in effect under  
9 the provisions of sections 94.500 to 94.550 on the day prior to  
10 the adoption of the county sales tax ordinance, and shall also  
11 include all unincorporated areas of the county which levied the  
12 tax; except that, beginning January 1, 1980, group B shall  
13 consist of all cities, towns and villages which are located  
14 wholly or partly within the county which levied the tax and which  
15 did not have a city sales tax approved by the voters of such city  
16 under the provisions of sections 94.500 to 94.550 on the day  
17 prior to the effective date of the county sales tax and shall  
18 also include all unincorporated areas of the county which levied  
19 the tax.

20 3. Until January 1, 1994, the director of revenue shall  
21 distribute to the cities, towns and villages in group A the taxes  
22 based on the location in which the sales were deemed consummated  
23 under section 66.630 and subsection 12 of section 32.087. Except  
24 for distribution governed by section 66.630, after deducting the  
25 distribution to the cities, towns and villages in group A, the  
26 director of revenue shall distribute the remaining funds in the  
27 county sales tax trust fund to the cities, towns and villages and  
28 the county in group B as follows: To the county which levied the

1 tax, a percentage of the distributable revenue equal to the  
2 percentage ratio that the population of the unincorporated areas  
3 of the county bears to the total population of group B; and to  
4 each city, town or village in group B located wholly within the  
5 taxing county, a percentage of the distributable revenue equal to  
6 the percentage ratio that the population of such city, town or  
7 village bears to the total population of group B; and to each  
8 city, town or village located partly within the taxing county, a  
9 percentage of the distributable revenue equal to the percentage  
10 ratio that the population of that part of the city, town or  
11 village located within the taxing county bears to the total  
12 population of group B.

13 4. From [and after] January 1, 1994, until December 31,  
14 2016, the director of revenue shall distribute to the cities,  
15 towns and villages in group A a portion of the taxes based on the  
16 location in which the sales were deemed consummated under section  
17 66.630 and subsection 12 of section 32.087 in accordance with the  
18 formula described in this subsection and in subsection 6 of this  
19 section. After deducting the distribution to the cities, towns  
20 and villages in group A, the director of revenue shall distribute  
21 funds in the county sales tax trust fund to the cities, towns and  
22 villages and the county in group B as follows: To the county  
23 which levied the tax, ten percent multiplied by the percentage of  
24 the population of unincorporated county which has been annexed or  
25 incorporated since April 1, 1993, multiplied by the total of all  
26 sales tax revenues countywide, and a percentage of the remaining  
27 distributable revenue equal to the percentage ratio that the  
28 population of unincorporated areas of the county bears to the

1 total population of group B; and to each city, town or village in  
2 group B located wholly within the taxing county, a percentage of  
3 the remaining distributable revenue equal to the percentage ratio  
4 that the population of such city, town or village bears to the  
5 total population of group B; and to each city, town or village  
6 located partly within the taxing county, a percentage of the  
7 remaining distributable revenue equal to the percentage ratio  
8 that the population of that part of the city, town or village  
9 located within the taxing county bears to the total population of  
10 group B.

11 5. (1) From and after January 1, 2017, in each year in  
12 which the total revenues from the county sales tax collected  
13 under sections 66.600 to 66.630 in the previous calendar year is  
14 less than or equal to the amount of such revenues which were  
15 collected in the calendar year 2014, the director of revenue  
16 shall distribute to the cities, towns, and villages in group A  
17 and the cities, towns, and villages, and the county in group B,  
18 the amounts required to be distributed under the formula  
19 described in subsection 4 and in subsection 6 of this section.  
20 From and after January 1, 2017, in each year in which the total  
21 revenues from the county sales tax collected under sections  
22 66.600 to 66.630 in the previous calendar year is greater than  
23 the amount of such revenues which were collected in the calendar  
24 year 2014, the director of revenue shall distribute to the  
25 cities, towns, and villages in group A a portion of the taxes  
26 based on the location in which the sales were deemed consummated  
27 under section 66.630 and subsection 12 of section 32.087, in  
28 accordance with the formula described in this subsection and in

1 subsection 6 of this section. After deducting the distribution  
2 to the cities, towns, and villages in group A, the director of  
3 revenue shall, subject to the limitation described in subdivision  
4 (2) of this subsection, distribute funds in the county sales tax  
5 trust fund to the cities, towns, and villages, and the county in  
6 group B as follows: to the county which levied the tax, ten  
7 percent multiplied by the percentage of the population of  
8 unincorporated county which has been annexed or incorporated  
9 since April 1, 1993, multiplied by the total of all sales tax  
10 revenues countywide, and a percentage of the remaining  
11 distributable revenue equal to the percentage ratio that the  
12 population of unincorporated areas of the county bears to the  
13 total population of group B as adjusted such that no city, town,  
14 or village in group B shall receive a distribution that is less  
15 than fifty percent of the amount of taxes generated within such  
16 city, town, or village based on the location in which the sales  
17 were deemed consummated under section 66.630 and subsection 12 of  
18 section 32.087; and to each city, town, or village in group B  
19 located wholly within the taxing county, a percentage of the  
20 remaining distributable revenue equal to the percentage ratio  
21 that the population of such city, town, or village bears to the  
22 total population of group B, as adjusted such that no city, town,  
23 or village in group B shall receive a distribution that is less  
24 than fifty percent of the amount of taxes generated within such  
25 city, town, or village based on the location in which the sales  
26 were deemed consummated under section 66.630 and subsection 12 of  
27 section 32.087; and to each city, town, or village located partly  
28 within the taxing county, a percentage of the remaining

1 distributable revenue equal to the percentage ratio that the  
2 population of that part of the city, town, or village located  
3 within the taxing county bears to the total population of group  
4 B, as adjusted such that no city, town, or village in group B  
5 shall receive a distribution that is less than fifty percent of  
6 the amount of taxes generated within such city, town, or village  
7 based on the location in which the sales were deemed consummated  
8 under section 66.630 and subsection 12 of section 32.087.

9 (2) For purposes of making any adjustment required by this  
10 subsection, the director of revenue shall, prior to any  
11 distribution to the county or to each city, town, or village in  
12 group B located wholly or partly within the taxing county,  
13 identify each city, town, or village in group B located wholly or  
14 partly within the taxing county that would receive a distribution  
15 that is less than fifty percent of the amount of taxes generated  
16 within such city, town, or village based on the location in which  
17 the sales were deemed consummated under section 66.630 and  
18 subsection 12 of section 32.087 if no adjustments were made and  
19 calculate the difference between the amount that the distribution  
20 to each such city, town, or village would have been without any  
21 adjustment and the amount that equals fifty percent of the amount  
22 of taxes generated within such city, town, or village based on  
23 the location in which the sales were deemed consummated under  
24 section 66.630 and subsection 12 of section 32.087. Thereafter,  
25 the director of revenue shall determine the amount of any  
26 adjustment under this subsection as follows:

27 (a) If the aggregate amount of the difference calculated in  
28 accordance with this subsection is less than or equal to the

1 aggregate increase in the remaining distributable revenue for the  
2 applicable period in the current calendar year over the remaining  
3 distributable revenue for the corresponding period in the  
4 calendar year 2014, the director of revenue shall deduct the  
5 amount of such difference from the remaining distributable  
6 revenue and distribute an allocable portion of the amount of such  
7 difference to each city, town, or village that would otherwise  
8 have received a distribution that is less than fifty percent of  
9 the amount of taxes generated within such city, town, or village  
10 based on the location in which the sales were deemed consummated  
11 under section 66.630 and subsection 12 of section 32.087 if no  
12 adjustment were made, such that each such city, town, or village  
13 receives a distribution that is equal to fifty percent of the  
14 amount of taxes generated within such city, town, or village  
15 based on the location in which the sales were deemed consummated  
16 under section 66.630 and subsection 12 of section 32.087;

17 (b) If, however, the aggregate amount of the difference  
18 calculated in accordance with this subsection is greater than the  
19 aggregate increase in the remaining distributable revenue for the  
20 applicable period in the current calendar year over the remaining  
21 distributable revenue for the corresponding period in the  
22 calendar year 2014, the director of revenue shall deduct from the  
23 remaining distributable revenue an amount equal to the difference  
24 between the remaining distributable revenue for the applicable  
25 period in the current calendar year and the remaining  
26 distributable revenue for the corresponding period in the  
27 calendar year 2014 and distribute an allocable portion of the  
28 amount of such difference to each city, town, or village that



1 would otherwise have received a distribution that is less than  
2 fifty percent of the amount of taxes generated within such city,  
3 town, or village based on the location in which the sales were  
4 deemed consummated under section 66.630 and subsection 12 of  
5 section 32.087 if no adjustment were made, such that each such  
6 city, town, or village receives a distribution that includes an  
7 adjustment that is proportionate to the amount of the adjustment  
8 that would otherwise have been made if such adjustment were  
9 calculated in accordance with paragraph (a) of this subsection;

10 (c) After determining the amount of the adjustment and  
11 making the allocation in accordance with paragraph (a) or (b) of  
12 this subsection, as applicable, the director of revenue shall  
13 thereafter distribute the remaining distributable revenue, as  
14 adjusted, to the county and to each city, town, or village in  
15 group B located wholly or partly within the taxing county in the  
16 manner provided in this subsection.

17 (3) For purposes of this subsection, if a city, town, or  
18 village is partly in group A and partly in group B, the director  
19 of revenue shall calculate fifty percent of the amount of taxes  
20 generated within such city, town, or village based on the  
21 location in which the sales were deemed consummated under section  
22 66.630 and subsection 12 of section 32.087 by multiplying fifty  
23 percent by the amount of all county sales taxes collected by the  
24 director of revenue under sections 66.600 to 66.630, less one  
25 percent for cost of collection, that are generated within such  
26 city, town, or village based on the location in which the sales  
27 were deemed consummated under section 66.630 and subsection 12 of  
28 section 32.087, regardless of whether such taxes are deemed

1 consummated in group A or group B.

2 6. (1) For purposes of administering the distribution  
3 formula of [subsection] subsections 4 and 5 of this section, the  
4 revenues arising each year from sales occurring within each group  
5 A city, town or village shall be distributed as follows: Until  
6 such revenues reach the adjusted county average, as hereinafter  
7 defined, there shall be distributed to the city, town or village  
8 all of such revenues reduced by the percentage which is equal to  
9 ten percent multiplied by the percentage of the population of  
10 unincorporated county which has been annexed or incorporated  
11 after April 1, 1993; and once revenues exceed the adjusted county  
12 average, total revenues shall be shared in accordance with the  
13 redistribution formula as defined in this subsection.

14 (2) For purposes of this subsection, the "adjusted county  
15 average" is the per capita countywide average of all sales tax  
16 distributions during the prior calendar year reduced by the  
17 percentage which is equal to ten percent multiplied by the  
18 percentage of the population of unincorporated county which has  
19 been annexed or incorporated after April 1, 1993; the  
20 "redistribution formula" is as follows: During 1994, each group  
21 A city, town and village shall receive that portion of the  
22 revenues arising from sales occurring within the municipality  
23 that remains after deducting therefrom an amount equal to the  
24 cumulative sales tax revenues arising from sales within the  
25 municipality multiplied by the percentage which is the sum of ten  
26 percent multiplied by the percentage of the population of  
27 unincorporated county which has been annexed or incorporated  
28 after April 1, 1993, and the percentage, if greater than zero,

1 equal to the product of 8.5 multiplied by the logarithm (to base  
2 10) of the product of 0.035 multiplied by the total of cumulative  
3 per capita sales taxes arising from sales within the municipality  
4 less the adjusted county average. During 1995, each group A  
5 city, town and village shall receive that portion of the revenues  
6 arising from sales occurring within the municipality that remains  
7 after deducting therefrom an amount equal to the cumulative sales  
8 tax revenues arising from sales within the municipality  
9 multiplied by the percentage which is the sum of ten percent  
10 multiplied by the percentage of the population of unincorporated  
11 county which has been annexed or incorporated after April 1,  
12 1993, and the percentage, if greater than zero, equal to the  
13 product of seventeen multiplied by the logarithm (to base 10) of  
14 the product of 0.035 multiplied by the total of cumulative per  
15 capita sales taxes arising from sales within the municipality  
16 less the adjusted county average. From January 1, 1996, until  
17 January 1, 2000, each group A city, town and village shall  
18 receive that portion of the revenues arising from sales occurring  
19 within the municipality that remains after deducting therefrom an  
20 amount equal to the cumulative sales tax revenues arising from  
21 sales within the municipality multiplied by the percentage which  
22 is the sum of ten percent multiplied by the percentage of the  
23 population of unincorporated county which has been annexed or  
24 incorporated after April 1, 1993, and the percentage, if greater  
25 than zero, equal to the product of 25.5 multiplied by the  
26 logarithm (to base 10) of the product of 0.035 multiplied by the  
27 total of cumulative per capita sales taxes arising from sales  
28 within the municipality less the adjusted county average. From

1 and after January 1, 2000, the distribution formula covering the  
2 period from January 1, 1996, until January 1, 2000, shall  
3 continue to apply, except that the percentage computed for sales  
4 arising within the municipalities shall be not less than 7.5  
5 percent for municipalities within which sales tax revenues exceed  
6 the adjusted county average, nor less than 12.5 percent for  
7 municipalities within which sales tax revenues exceed the  
8 adjusted county average by at least twenty-five percent.

9 (3) For purposes of applying the redistribution formula to  
10 a municipality which is partly within the county levying the tax,  
11 the distribution shall be calculated alternately for the  
12 municipality as a whole, except that the factor for annexed  
13 portion of the county shall not be applied to the portion of the  
14 municipality which is not within the county levying the tax, and  
15 for the portion of the municipality within the county levying the  
16 tax. Whichever calculation results in the larger distribution to  
17 the municipality shall be used.

18 (4) Notwithstanding any other provision of this section,  
19 the fifty percent of additional sales taxes as described in  
20 section 99.845 arising from economic activities within the area  
21 of a redevelopment project established after July 12, 1990,  
22 pursuant to sections 99.800 to 99.865, while tax increment  
23 financing remains in effect shall be deducted from all  
24 calculations of countywide sales taxes, shall be distributed  
25 directly to the municipality involved, and shall be disregarded  
26 in calculating the amounts distributed or distributable to the  
27 municipality. Further, any agreement, contract or covenant  
28 entered into prior to July 12, 1990, between a municipality and

1 any other political subdivision which provides for an  
2 appropriation of incremental sales tax revenues to the special  
3 allocation fund of a tax increment financing project while tax  
4 increment financing remains in effect shall continue to be in  
5 full force and effect and the sales taxes so appropriated shall  
6 be deducted from all calculations of countywide sales taxes,  
7 shall be distributed directly to the municipality involved, and  
8 shall be disregarded in calculating the amounts distributed or  
9 distributable to the municipality. In addition, and  
10 notwithstanding any other provision of this chapter to the  
11 contrary, economic development funds shall be distributed in full  
12 to the municipality in which the sales producing them were deemed  
13 consummated. Additionally, economic development funds shall be  
14 deducted from all calculations of countywide sales taxes and  
15 shall be disregarded in calculating the amounts distributed or  
16 distributable to the municipality. As used in this subdivision,  
17 the term "economic development funds" means the amount of sales  
18 tax revenue generated in any fiscal year by projects authorized  
19 pursuant to chapter 99 or chapter 100 in connection with which  
20 such sales tax revenue was pledged as security for, or was  
21 guaranteed by a developer to be sufficient to pay, outstanding  
22 obligations under any agreement authorized by chapter 100,  
23 entered into or adopted prior to September 1, 1993, between a  
24 municipality and another public body. The cumulative amount of  
25 economic development funds allowed under this provision shall not  
26 exceed the total amount necessary to amortize the obligations  
27 involved.

28 [6.] 7. If the qualified voters of any city, town or

1 village vote to change or alter its boundaries by annexing any  
2 unincorporated territory included in group B or if the qualified  
3 voters of one or more city, town or village in group A and the  
4 qualified voters of one or more city, town or village in group B  
5 vote to consolidate, the area annexed or the area consolidated  
6 which had been a part of group B shall remain a part of group B  
7 after annexation or consolidation. After the effective date of  
8 the annexation or consolidation, the annexing or consolidated  
9 city, town or village shall receive a percentage of the group B  
10 distributable revenue equal to the percentage ratio that the  
11 population of the annexed or consolidated area bears to the total  
12 population of group B and such annexed area shall not be  
13 classified as unincorporated area for determination of the  
14 percentage allocable to the county. If the qualified voters of  
15 any two or more cities, towns or villages in group A each vote to  
16 consolidate such cities, towns or villages, then such  
17 consolidated cities, towns or villages shall remain a part of  
18 group A. For the purpose of sections 66.600 to 66.630,  
19 population shall be as determined by the last federal decennial  
20 census or the latest census that determines the total population  
21 of the county and all political subdivisions therein. For the  
22 purpose of calculating the adjustment based on the percentage of  
23 unincorporated county population which is annexed after April 1,  
24 1993, the accumulated percentage immediately before each census  
25 shall be used as the new percentage base after such census.  
26 After any annexation, incorporation or other municipal boundary  
27 change affecting the unincorporated area of the county, the chief  
28 elected official of the county shall certify the new population

1 of the unincorporated area of the county and the percentage of  
2 the population which has been annexed or incorporated since April  
3 1, 1993, to the director of revenue. After the adoption of the  
4 county sales tax ordinance, any city, town or village in group A  
5 may by adoption of an ordinance by its governing body cease to be  
6 a part of group A and become a part of group B. Within ten days  
7 after the adoption of the ordinance transferring the city, town  
8 or village from one group to the other, the clerk of the  
9 transferring city, town or village shall forward to the director  
10 of revenue, by registered mail, a certified copy of the  
11 ordinance. Distribution to such city as a part of its former  
12 group shall cease and as a part of its new group shall begin on  
13 the first day of January of the year following notification to  
14 the director of revenue, provided such notification is received  
15 by the director of revenue on or before the first day of July of  
16 the year in which the transferring ordinance is adopted. If such  
17 notification is received by the director of revenue after the  
18 first day of July of the year in which the transferring ordinance  
19 is adopted, then distribution to such city as a part of its  
20 former group shall cease and as a part of its new group shall  
21 begin the first day of July of the year following such  
22 notification to the director of revenue. Once a group A city,  
23 town or village becomes a part of group B, such city may not  
24 transfer back to group A.

25 [7.] 8. If any city, town or village shall hereafter change  
26 or alter its boundaries, the city clerk of the municipality shall  
27 forward to the director of revenue, by registered mail, a  
28 certified copy of the ordinance adding or detaching territory

1 from the municipality. The ordinance shall reflect the effective  
2 date thereof, and shall be accompanied by a map of the  
3 municipality clearly showing the territory added thereto or  
4 detached therefrom. Upon receipt of the ordinance and map, the  
5 tax imposed by sections 66.600 to 66.630 shall be redistributed  
6 and allocated in accordance with the provisions of this section  
7 on the effective date of the change of the municipal boundary so  
8 that the proper percentage of group B distributable revenue is  
9 allocated to the municipality in proportion to any annexed  
10 territory. If any area of the unincorporated county elects to  
11 incorporate subsequent to the effective date of the county sales  
12 tax as set forth in sections 66.600 to 66.630, the newly  
13 incorporated municipality shall remain a part of group B. The  
14 city clerk of such newly incorporated municipality shall forward  
15 to the director of revenue, by registered mail, a certified copy  
16 of the incorporation election returns and a map of the  
17 municipality clearly showing the boundaries thereof. The  
18 certified copy of the incorporation election returns shall  
19 reflect the effective date of the incorporation. Upon receipt of  
20 the incorporation election returns and map, the tax imposed by  
21 sections 66.600 to 66.630 shall be distributed and allocated in  
22 accordance with the provisions of this section on the effective  
23 date of the incorporation.

24 [8.] 9. The director of revenue may authorize the state  
25 treasurer to make refunds from the amounts in the trust fund and  
26 credited to any county for erroneous payments and overpayments  
27 made, and may redeem dishonored checks and drafts deposited to  
28 the credit of such counties. If any county abolishes the tax,



1 the county shall notify the director of revenue of the action at  
2 least ninety days prior to the effective date of the repeal and  
3 the director of revenue may order retention in the trust fund,  
4 for a period of one year, of two percent of the amount collected  
5 after receipt of such notice to cover possible refunds or  
6 overpayment of the tax and to redeem dishonored checks and drafts  
7 deposited to the credit of such accounts. After one year has  
8 elapsed after the effective date of abolition of the tax in such  
9 county, the director of revenue shall remit the balance in the  
10 account to the county and close the account of that county. The  
11 director of revenue shall notify each county of each instance of  
12 any amount refunded or any check redeemed from receipts due the  
13 county.

14 [9.] 10. Except as modified in sections 66.600 to 66.630,  
15 all provisions of sections 32.085 and 32.087 shall apply to the  
16 tax imposed under sections 66.600 to 66.630.

17 67.402. 1. The governing body of the following counties  
18 may enact nuisance abatement ordinances as provided in this  
19 section:

20 (1) Any county of the first classification with more than  
21 one hundred thirty-five thousand four hundred but fewer than one  
22 hundred thirty-five thousand five hundred inhabitants;

23 (2) Any county of the first classification with more than  
24 seventy-one thousand three hundred but fewer than seventy-one  
25 thousand four hundred inhabitants;

26 (3) Any county of the first classification without a  
27 charter form of government and with more than one hundred ninety-  
28 eight thousand but fewer than one hundred ninety-nine thousand

1 two hundred inhabitants;

2 (4) Any county of the first classification with more than  
3 eighty-five thousand nine hundred but fewer than eighty-six  
4 thousand inhabitants;

5 (5) Any county of the third classification without a  
6 township form of government and with more than sixteen thousand  
7 four hundred but fewer than sixteen thousand five hundred  
8 inhabitants;

9 (6) Any county of the third classification with a township  
10 form of government and with more than fourteen thousand five  
11 hundred but fewer than fourteen thousand six hundred inhabitants;

12 (7) Any county of the first classification with more than  
13 eighty-two thousand but fewer than eighty-two thousand one  
14 hundred inhabitants;

15 (8) Any county of the first classification with more than  
16 one hundred four thousand six hundred but fewer than one hundred  
17 four thousand seven hundred inhabitants;

18 (9) Any county of the third classification with a township  
19 form of government and with more than seven thousand nine hundred  
20 but fewer than eight thousand inhabitants; [and]

21 (10) Any county of the second classification with more than  
22 fifty-two thousand six hundred but fewer than fifty-two thousand  
23 seven hundred inhabitants;

24 (11) Any county of the first classification with more than  
25 fifty thousand but fewer than seventy thousand inhabitants and  
26 with a county seat with more than two thousand one hundred but  
27 fewer than two thousand four hundred inhabitants;

28 (12) Any county of the first classification with more than

1 sixty-five thousand but fewer than seventy-five thousand  
2 inhabitants and with a county seat with more than fifteen  
3 thousand but fewer than seventeen thousand inhabitants.

4         2. The governing body of any county described in subsection  
5 1 of this section may enact ordinances to provide for the  
6 abatement of a condition of any lot or land that has the presence  
7 of rubbish and trash, lumber, bricks, tin, steel, parts of  
8 derelict motorcycles, derelict cars, derelict trucks, derelict  
9 construction equipment, derelict appliances, broken furniture, or  
10 overgrown or noxious weeds in residential subdivisions or  
11 districts which may endanger public safety or which is unhealthy  
12 or unsafe and declared to be a public nuisance.

13         3. Any ordinance enacted pursuant to this section shall:

14         (1) Set forth those conditions which constitute a nuisance  
15 and which are detrimental to the health, safety, or welfare of  
16 the residents of the county;

17         (2) Provide for duties of inspectors with regard to those  
18 conditions which may be declared a nuisance, and shall provide  
19 for duties of the building commissioner or designated officer or  
20 officers to supervise all inspectors and to hold hearings  
21 regarding such property;

22         (3) Provide for service of adequate notice of the  
23 declaration of nuisance, which notice shall specify that the  
24 nuisance is to be abated, listing a reasonable time for  
25 commencement, and may provide that such notice be served either  
26 by personal service or by certified mail, return receipt  
27 requested, but if service cannot be had by either of these modes  
28 of service, then service may be had by publication. The

1 ordinances shall further provide that the owner, occupant,  
2 lessee, mortgagee, agent, and all other persons having an  
3 interest in the property as shown by the land records of the  
4 recorder of deeds of the county wherein the property is located  
5 shall be made parties;

6 (4) Provide that upon failure to commence work of abating  
7 the nuisance within the time specified or upon failure to proceed  
8 continuously with the work without unnecessary delay, the  
9 building commissioner or designated officer or officers shall  
10 call and have a full and adequate hearing upon the matter before  
11 the county commission, giving the affected parties at least ten  
12 days' written notice of the hearing. Any party may be  
13 represented by counsel, and all parties shall have an opportunity  
14 to be heard. After the hearings, if evidence supports a finding  
15 that the property is a nuisance or detrimental to the health,  
16 safety, or welfare of the residents of the county, the county  
17 commission shall issue an order making specific findings of fact,  
18 based upon competent and substantial evidence, which shows the  
19 property to be a nuisance and detrimental to the health, safety,  
20 or welfare of the residents of the county and ordering the  
21 nuisance abated. If the evidence does not support a finding that  
22 the property is a nuisance or detrimental to the health, safety,  
23 or welfare of the residents of the county, no order shall be  
24 issued.

25 4. Any ordinance authorized by this section may provide  
26 that if the owner fails to begin abating the nuisance within a  
27 specific time which shall not be longer than seven days of  
28 receiving notice that the nuisance has been ordered removed, the

1 building commissioner or designated officer shall cause the  
2 condition which constitutes the nuisance to be removed. If the  
3 building commissioner or designated officer causes such condition  
4 to be removed or abated, the cost of such removal shall be  
5 certified to the county clerk or officer in charge of finance who  
6 shall cause the certified cost to be included in a special tax  
7 bill or added to the annual real estate tax bill, at the county  
8 collector's option, for the property and the certified cost shall  
9 be collected by the county collector in the same manner and  
10 procedure for collecting real estate taxes. If the certified  
11 cost is not paid, the tax bill shall be considered delinquent,  
12 and the collection of the delinquent bill shall be governed by  
13 the laws governing delinquent and back taxes. The tax bill from  
14 the date of its issuance shall be deemed a personal debt against  
15 the owner and shall also be a lien on the property until paid.

16 5. Nothing in this section authorizes any county to enact  
17 nuisance abatement ordinances that provide for the abatement of  
18 any condition relating to agricultural structures or agricultural  
19 operations, including but not limited to the raising of livestock  
20 or row crops.

21 6. No county of the first, second, third, or fourth  
22 classification shall have the power to adopt any ordinance,  
23 resolution, or regulation under this section governing any  
24 railroad company regulated by the Federal Railroad  
25 Administration.

26 99.845. 1. A municipality, either at the time a  
27 redevelopment project is approved or, in the event a municipality  
28 has undertaken acts establishing a redevelopment plan and

1 redevelopment project and has designated a redevelopment area  
2 after the passage and approval of sections 99.800 to 99.865 but  
3 prior to August 13, 1982, which acts are in conformance with the  
4 procedures of sections 99.800 to 99.865, may adopt tax increment  
5 allocation financing by passing an ordinance providing that after  
6 the total equalized assessed valuation of the taxable real  
7 property in a redevelopment project exceeds the certified total  
8 initial equalized assessed valuation of the taxable real property  
9 in the redevelopment project, the ad valorem taxes, and payments  
10 in lieu of taxes, if any, arising from the levies upon taxable  
11 real property in such redevelopment project by taxing districts  
12 and tax rates determined in the manner provided in subsection 2  
13 of section 99.855 each year after the effective date of the  
14 ordinance until redevelopment costs have been paid shall be  
15 divided as follows:

16 (1) That portion of taxes, penalties and interest levied  
17 upon each taxable lot, block, tract, or parcel of real property  
18 which is attributable to the initial equalized assessed value of  
19 each such taxable lot, block, tract, or parcel of real property  
20 in the area selected for the redevelopment project shall be  
21 allocated to and, when collected, shall be paid by the county  
22 collector to the respective affected taxing districts in the  
23 manner required by law in the absence of the adoption of tax  
24 increment allocation financing;

25 (2) (a) Payments in lieu of taxes attributable to the  
26 increase in the current equalized assessed valuation of each  
27 taxable lot, block, tract, or parcel of real property in the area  
28 selected for the redevelopment project and any applicable penalty

1 and interest over and above the initial equalized assessed value  
2 of each such unit of property in the area selected for the  
3 redevelopment project shall be allocated to and, when collected,  
4 shall be paid to the municipal treasurer who shall deposit such  
5 payment in lieu of taxes into a special fund called the "Special  
6 Allocation Fund" of the municipality for the purpose of paying  
7 redevelopment costs and obligations incurred in the payment  
8 thereof. Beginning August 28, 2014, if the voters in a taxing  
9 district vote to approve an increase in such taxing district's  
10 levy rate for ad valorem tax on real property, any additional  
11 revenues generated within an existing redevelopment project area  
12 that are directly attributable to the newly voter-approved  
13 incremental increase in such taxing district's levy rate shall  
14 not be considered payments in lieu of taxes subject to deposit  
15 into a special allocation fund without the consent of such taxing  
16 district. Revenues will be considered directly attributable to  
17 the newly voter-approved incremental increase to the extent that  
18 they are generated from the difference between the taxing  
19 district's actual levy rate currently imposed and the maximum  
20 voter-approved levy rate at the time that the redevelopment  
21 project was adopted. Payments in lieu of taxes which are due and  
22 owing shall constitute a lien against the real estate of the  
23 redevelopment project from which they are derived and shall be  
24 collected in the same manner as the real property tax, including  
25 the assessment of penalties and interest where applicable. The  
26 municipality may, in the ordinance, pledge the funds in the  
27 special allocation fund for the payment of such costs and  
28 obligations and provide for the collection of payments in lieu of

1 taxes, the lien of which may be foreclosed in the same manner as  
2 a special assessment lien as provided in section 88.861. No part  
3 of the current equalized assessed valuation of each lot, block,  
4 tract, or parcel of property in the area selected for the  
5 redevelopment project attributable to any increase above the  
6 total initial equalized assessed value of such properties shall  
7 be used in calculating the general state school aid formula  
8 provided for in section 163.031 until such time as all  
9 redevelopment costs have been paid as provided for in this  
10 section and section 99.850.

11 (b) Notwithstanding any provisions of this section to the  
12 contrary, for purposes of determining the limitation on  
13 indebtedness of local government pursuant to Article VI, Section  
14 26(b) of the Missouri Constitution, the current equalized  
15 assessed value of the property in an area selected for  
16 redevelopment attributable to the increase above the total  
17 initial equalized assessed valuation shall be included in the  
18 value of taxable tangible property as shown on the last completed  
19 assessment for state or county purposes.

20 (c) The county assessor shall include the current assessed  
21 value of all property within the taxing district in the aggregate  
22 valuation of assessed property entered upon the assessor's book  
23 and verified pursuant to section 137.245, and such value shall be  
24 utilized for the purpose of the debt limitation on local  
25 government pursuant to Article VI, Section 26(b) of the Missouri  
26 Constitution;

27 (3) For purposes of this section, "levies upon taxable real  
28 property in such redevelopment project by taxing districts" shall



1 not include the blind pension fund tax levied under the authority  
2 of Article III, Section 38(b) of the Missouri Constitution, or  
3 the merchants' and manufacturers' inventory replacement tax  
4 levied under the authority of subsection 2 of Section 6 of  
5 Article X of the Missouri Constitution, except in redevelopment  
6 project areas in which tax increment financing has been adopted  
7 by ordinance pursuant to a plan approved by vote of the governing  
8 body of the municipality taken after August 13, 1982, and before  
9 January 1, 1998.

10 2. In addition to the payments in lieu of taxes described  
11 in subdivision (2) of subsection 1 of this section, for  
12 redevelopment plans and projects adopted or redevelopment  
13 projects approved by ordinance after July 12, 1990, and prior to  
14 August 31, 1991, fifty percent of the total additional revenue  
15 from taxes, penalties and interest imposed by the municipality,  
16 or other taxing districts, which are generated by economic  
17 activities within the area of the redevelopment project over the  
18 amount of such taxes generated by economic activities within the  
19 area of the redevelopment project in the calendar year prior to  
20 the adoption of the redevelopment project by ordinance, while tax  
21 increment financing remains in effect, but excluding taxes  
22 imposed on sales or charges for sleeping rooms paid by transient  
23 guests of hotels and motels, taxes levied pursuant to section  
24 70.500, licenses, fees or special assessments other than payments  
25 in lieu of taxes and any penalty and interest thereon, or,  
26 effective January 1, 1998, taxes levied pursuant to section  
27 94.660, for the purpose of public transportation, shall be  
28 allocated to, and paid by the local political subdivision

1 collecting officer to the treasurer or other designated financial  
2 officer of the municipality, who shall deposit such funds in a  
3 separate segregated account within the special allocation fund.  
4 Any provision of an agreement, contract or covenant entered into  
5 prior to July 12, 1990, between a municipality and any other  
6 political subdivision which provides for an appropriation of  
7 other municipal revenues to the special allocation fund shall be  
8 and remain enforceable.

9         3. In addition to the payments in lieu of taxes described  
10 in subdivision (2) of subsection 1 of this section, for  
11 redevelopment plans and projects adopted or redevelopment  
12 projects approved by ordinance after August 31, 1991, fifty  
13 percent of the total additional revenue from taxes, penalties and  
14 interest which are imposed by the municipality or other taxing  
15 districts, and which are generated by economic activities within  
16 the area of the redevelopment project over the amount of such  
17 taxes generated by economic activities within the area of the  
18 redevelopment project in the calendar year prior to the adoption  
19 of the redevelopment project by ordinance, while tax increment  
20 financing remains in effect, but excluding personal property  
21 taxes, taxes imposed on sales or charges for sleeping rooms paid  
22 by transient guests of hotels and motels, taxes levied pursuant  
23 to section 70.500, taxes levied for the purpose of public  
24 transportation pursuant to section 94.660, taxes imposed on sales  
25 pursuant to subsection 2 of section 67.1712 for the purpose of  
26 operating and maintaining a metropolitan park and recreation  
27 district, licenses, fees or special assessments other than  
28 payments in lieu of taxes and penalties and interest thereon, any

1 sales tax imposed by a county with a charter form of government  
2 and with more than six hundred thousand but fewer than seven  
3 hundred thousand inhabitants, for the purpose of sports stadium  
4 improvement or levied by such county under section 238.410 for  
5 the purpose of the county transit authority operating  
6 transportation facilities, or for redevelopment plans and  
7 projects adopted or redevelopment projects approved by ordinance  
8 after August 28, 2013, taxes imposed on sales under and pursuant  
9 to section 67.700 or 650.399 for the purpose of emergency  
10 communication systems, shall be allocated to, and paid by the  
11 local political subdivision collecting officer to the treasurer  
12 or other designated financial officer of the municipality, who  
13 shall deposit such funds in a separate segregated account within  
14 the special allocation fund. Beginning August 28, 2014, if the  
15 voters in a taxing district vote to approve an increase in such  
16 taxing district's sales tax or use tax, other than the renewal of  
17 an expiring sales or use tax, any additional revenues generated  
18 within an existing redevelopment project area that are directly  
19 attributable to the newly voter-approved incremental increase in  
20 such taxing district's levy rate shall not be considered economic  
21 activity taxes subject to deposit into a special allocation fund  
22 without the consent of such taxing district.

23 4. Beginning January 1, 1998, for redevelopment plans and  
24 projects adopted or redevelopment projects approved by ordinance  
25 and which have complied with subsections 4 to 12 of this section,  
26 in addition to the payments in lieu of taxes and economic  
27 activity taxes described in subsections 1, 2 and 3 of this  
28 section, up to fifty percent of the new state revenues, as

1 defined in subsection 8 of this section, estimated for the  
2 businesses within the project area and identified by the  
3 municipality in the application required by subsection 10 of this  
4 section, over and above the amount of such taxes reported by  
5 businesses within the project area as identified by the  
6 municipality in their application prior to the approval of the  
7 redevelopment project by ordinance, while tax increment financing  
8 remains in effect, may be available for appropriation by the  
9 general assembly as provided in subsection 10 of this section to  
10 the department of economic development supplemental tax increment  
11 financing fund, from the general revenue fund, for distribution  
12 to the treasurer or other designated financial officer of the  
13 municipality with approved plans or projects.

14 5. The treasurer or other designated financial officer of  
15 the municipality with approved plans or projects shall deposit  
16 such funds in a separate segregated account within the special  
17 allocation fund established pursuant to section 99.805.

18 6. No transfer from the general revenue fund to the  
19 Missouri supplemental tax increment financing fund shall be made  
20 unless an appropriation is made from the general revenue fund for  
21 that purpose. No municipality shall commit any state revenues  
22 prior to an appropriation being made for that project. For all  
23 redevelopment plans or projects adopted or approved after  
24 December 23, 1997, appropriations from the new state revenues  
25 shall not be distributed from the Missouri supplemental tax  
26 increment financing fund into the special allocation fund unless  
27 the municipality's redevelopment plan ensures that one hundred  
28 percent of payments in lieu of taxes and fifty percent of

1 economic activity taxes generated by the project shall be used  
2 for eligible redevelopment project costs while tax increment  
3 financing remains in effect. This account shall be separate from  
4 the account into which payments in lieu of taxes are deposited,  
5 and separate from the account into which economic activity taxes  
6 are deposited.

7 7. In order for the redevelopment plan or project to be  
8 eligible to receive the revenue described in subsection 4 of this  
9 section, the municipality shall comply with the requirements of  
10 subsection 10 of this section prior to the time the project or  
11 plan is adopted or approved by ordinance. The director of the  
12 department of economic development and the commissioner of the  
13 office of administration may waive the requirement that the  
14 municipality's application be submitted prior to the  
15 redevelopment plan's or project's adoption or the redevelopment  
16 plan's or project's approval by ordinance.

17 8. For purposes of this section, "new state revenues"  
18 means:

19 (1) The incremental increase in the general revenue portion  
20 of state sales tax revenues received pursuant to section 144.020,  
21 excluding sales taxes that are constitutionally dedicated, taxes  
22 deposited to the school district trust fund in accordance with  
23 section 144.701, sales and use taxes on motor vehicles, trailers,  
24 boats and outboard motors and future sales taxes earmarked by  
25 law. In no event shall the incremental increase include any  
26 amounts attributable to retail sales unless the municipality or  
27 authority has proven to the Missouri development finance board  
28 and the department of economic development and such entities have

1 made a finding that the sales tax increment attributable to  
2 retail sales is from new sources which did not exist in the state  
3 during the baseline year. The incremental increase in the  
4 general revenue portion of state sales tax revenues for an  
5 existing or relocated facility shall be the amount that current  
6 state sales tax revenue exceeds the state sales tax revenue in  
7 the base year as stated in the redevelopment plan as provided in  
8 subsection 10 of this section; or

9 (2) The state income tax withheld on behalf of new  
10 employees by the employer pursuant to section 143.221 at the  
11 business located within the project as identified by the  
12 municipality. The state income tax withholding allowed by this  
13 section shall be the municipality's estimate of the amount of  
14 state income tax withheld by the employer within the  
15 redevelopment area for new employees who fill new jobs directly  
16 created by the tax increment financing project.

17 9. Subsection 4 of this section shall apply only to the  
18 following:

19 (1) Blighted areas located in enterprise zones, pursuant to  
20 sections 135.200 to 135.256, blighted areas located in federal  
21 empowerment zones, or to blighted areas located in central  
22 business districts or urban core areas of cities which districts  
23 or urban core areas at the time of approval of the project by  
24 ordinance, provided that the enterprise zones, federal  
25 empowerment zones or blighted areas contained one or more  
26 buildings at least fifty years old; and

27 (a) Suffered from generally declining population or  
28 property taxes over the twenty-year period immediately preceding

1 the area's designation as a project area by ordinance; or

2 (b) Was a historic hotel located in a county of the first  
3 classification without a charter form of government with a  
4 population according to the most recent federal decennial census  
5 in excess of one hundred fifty thousand and containing a portion  
6 of a city with a population according to the most recent federal  
7 decennial census in excess of three hundred fifty thousand;

8 (2) Blighted areas consisting solely of the site of a  
9 former automobile manufacturing plant located in any county with  
10 a charter form of government and with more than nine hundred  
11 fifty thousand inhabitants. For the purposes of this section,  
12 "former automobile manufacturing plant" means a redevelopment  
13 area containing a minimum of one hundred acres, and such  
14 redevelopment area was previously used primarily for the  
15 manufacture of automobiles but ceased such manufacturing after  
16 the 2007 calendar year; or

17 (3) Blighted areas consisting solely of the site of a  
18 former insurance company national service center containing a  
19 minimum of one hundred acres located in any county with a charter  
20 form of government and with more than nine hundred fifty thousand  
21 inhabitants.

22 10. The initial appropriation of up to fifty percent of the  
23 new state revenues authorized pursuant to subsection 4 of this  
24 section shall not be made to or distributed by the department of  
25 economic development to a municipality until all of the following  
26 conditions have been satisfied:

27 (1) The director of the department of economic development  
28 or his or her designee and the commissioner of the office of

1 administration or his or her designee have approved a tax  
2 increment financing application made by the municipality for the  
3 appropriation of the new state revenues. The municipality shall  
4 include in the application the following items in addition to the  
5 items in section 99.810:

6 (a) The tax increment financing district or redevelopment  
7 area, including the businesses identified within the  
8 redevelopment area;

9 (b) The base year of state sales tax revenues or the base  
10 year of state income tax withheld on behalf of existing  
11 employees, reported by existing businesses within the project  
12 area prior to approval of the redevelopment project;

13 (c) The estimate of the incremental increase in the general  
14 revenue portion of state sales tax revenue or the estimate for  
15 the state income tax withheld by the employer on behalf of new  
16 employees expected to fill new jobs created within the  
17 redevelopment area after redevelopment;

18 (d) The official statement of any bond issue pursuant to  
19 this subsection after December 23, 1997;

20 (e) An affidavit that is signed by the developer or  
21 developers attesting that the provisions of subdivision (1) of  
22 subsection 1 of section 99.810 have been met and specifying that  
23 the redevelopment area would not be reasonably anticipated to be  
24 developed without the appropriation of the new state revenues;

25 (f) The cost-benefit analysis required by section 99.810  
26 includes a study of the fiscal impact on the state of Missouri;

27 (g) The statement of election between the use of the  
28 incremental increase of the general revenue portion of the state



1 sales tax revenues or the state income tax withheld by employers  
2 on behalf of new employees who fill new jobs created in the  
3 redevelopment area;

4 (h) The name, street and mailing address, and phone number  
5 of the mayor or chief executive officer of the municipality;

6 (i) The street address of the development site;

7 (j) The three-digit North American Industry Classification  
8 System number or numbers characterizing the development project;

9 (k) The estimated development project costs;

10 (l) The anticipated sources of funds to pay such  
11 development project costs;

12 (m) Evidence of the commitments to finance such development  
13 project costs;

14 (n) The anticipated type and term of the sources of funds  
15 to pay such development project costs;

16 (o) The anticipated type and terms of the obligations to be  
17 issued;

18 (p) The most recent equalized assessed valuation of the  
19 property within the development project area;

20 (q) An estimate as to the equalized assessed valuation  
21 after the development project area is developed in accordance  
22 with a development plan;

23 (r) The general land uses to apply in the development area;

24 (s) The total number of individuals employed in the  
25 development area, broken down by full-time, part-time, and  
26 temporary positions;

27 (t) The total number of full-time equivalent positions in  
28 the development area;

1 (u) The current gross wages, state income tax withholdings,  
2 and federal income tax withholdings for individuals employed in  
3 the development area;

4 (v) The total number of individuals employed in this state  
5 by the corporate parent of any business benefitting from public  
6 expenditures in the development area, and all subsidiaries  
7 thereof, as of December thirty-first of the prior fiscal year,  
8 broken down by full-time, part-time, and temporary positions;

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

12 (x) The average hourly wage to be paid to all current and  
13 new employees at the project site, broken down by full-time,  
14 part-time, and temporary positions;

15 (y) For project sites located in a metropolitan statistical  
16 area, as defined by the federal Office of Management and Budget,  
17 the average hourly wage paid to nonmanagerial employees in this  
18 state for the industries involved at the project, as established  
19 by the United States Bureau of Labor Statistics;

20 (z) For project sites located outside of metropolitan  
21 statistical areas, the average weekly wage paid to nonmanagerial  
22 employees in the county for industries involved at the project,  
23 as established by the United States Department of Commerce;

24 (aa) A list of other community and economic benefits to  
25 result from the project;

26 (bb) A list of all development subsidies that any business  
27 benefitting from public expenditures in the development area has  
28 previously received for the project, and the name of any other

1 granting body from which such subsidies are sought;

2 (cc) A list of all other public investments made or to be  
3 made by this state or units of local government to support  
4 infrastructure or other needs generated by the project for which  
5 the funding pursuant to this section is being sought;

6 (dd) A statement as to whether the development project may  
7 reduce employment at any other site, within or without the state,  
8 resulting from automation, merger, acquisition, corporate  
9 restructuring, relocation, or other business activity;

10 (ee) A statement as to whether or not the project involves  
11 the relocation of work from another address and if so, the number  
12 of jobs to be relocated and the address from which they are to be  
13 relocated;

14 (ff) A list of competing businesses in the county  
15 containing the development area and in each contiguous county;

16 (gg) A market study for the development area;

17 (hh) A certification by the chief officer of the applicant  
18 as to the accuracy of the development plan;

19 (2) The methodologies used in the application for  
20 determining the base year and determining the estimate of the  
21 incremental increase in the general revenue portion of the state  
22 sales tax revenues or the state income tax withheld by employers  
23 on behalf of new employees who fill new jobs created in the  
24 redevelopment area shall be approved by the director of the  
25 department of economic development or his or her designee and the  
26 commissioner of the office of administration or his or her  
27 designee. Upon approval of the application, the director of the  
28 department of economic development or his or her designee and the

1 commissioner of the office of administration or his or her  
2 designee shall issue a certificate of approval. The department  
3 of economic development may request the appropriation following  
4 application approval;

5 (3) The appropriation shall be either a portion of the  
6 estimate of the incremental increase in the general revenue  
7 portion of state sales tax revenues in the redevelopment area or  
8 a portion of the estimate of the state income tax withheld by the  
9 employer on behalf of new employees who fill new jobs created in  
10 the redevelopment area as indicated in the municipality's  
11 application, approved by the director of the department of  
12 economic development or his or her designee and the commissioner  
13 of the office of administration or his or her designee. At no  
14 time shall the annual amount of the new state revenues approved  
15 for disbursements from the Missouri supplemental tax increment  
16 financing fund exceed thirty-two million dollars; provided,  
17 however, that such thirty-two million dollar cap shall not apply  
18 to redevelopment plans or projects initially listed by name in  
19 the applicable appropriations bill after August 28, 2015, which  
20 involve either:

21 (a) A former automobile manufacturing plant; or

22 (b) The retention of a federal employer employing over two  
23 thousand geospatial intelligence jobs.

24  
25 At no time shall the annual amount of the new state revenues for  
26 disbursements from the Missouri supplemental tax increment  
27 financing fund for redevelopment plans and projects eligible  
28 under the provisions of paragraph (a) of this subdivision exceed

1 four million dollars in the aggregate. At no time shall the  
2 annual amount of the new state revenues for disbursements from  
3 the Missouri supplemental tax increment financing fund for  
4 redevelopment plans and projects eligible under the provisions of  
5 paragraph (b) of this subdivision exceed twelve million dollars  
6 in the aggregate. To the extent a redevelopment plan or project  
7 independently meets the eligibility criteria set forth in both  
8 paragraphs (a) and (b) of this subdivision, then at no such time  
9 shall the annual amount of new state revenues for disbursements  
10 from the Missouri supplemental tax increment financing fund for  
11 such eligible redevelopment plan or project exceed twelve million  
12 dollars in the aggregate;

13 (4) Redevelopment plans and projects receiving new state  
14 revenues shall have a duration of up to fifteen years, unless  
15 prior approval for a longer term is given by the director of the  
16 department of economic development or his or her designee and the  
17 commissioner of the office of administration or his or her  
18 designee; except that, in no case shall the duration exceed  
19 twenty-three years.

20 11. In addition to the areas authorized in subsection 9 of  
21 this section, the funding authorized pursuant to subsection 4 of  
22 this section shall also be available in a federally approved  
23 levee district, where construction of a levee begins after  
24 December 23, 1997, and which is contained within a county of the  
25 first classification without a charter form of government with a  
26 population between fifty thousand and one hundred thousand  
27 inhabitants which contains all or part of a city with a  
28 population in excess of four hundred thousand or more

1 inhabitants.

2 12. There is hereby established within the state treasury a  
3 special fund to be known as the "Missouri Supplemental Tax  
4 Increment Financing Fund", to be administered by the department  
5 of economic development. The department shall annually  
6 distribute from the Missouri supplemental tax increment financing  
7 fund the amount of the new state revenues as appropriated as  
8 provided in the provisions of subsection 4 of this section if and  
9 only if the conditions of subsection 10 of this section are met.  
10 The fund shall also consist of any gifts, contributions, grants  
11 or bequests received from federal, private or other sources.  
12 Moneys in the Missouri supplemental tax increment financing fund  
13 shall be disbursed per project pursuant to state appropriations.

14 13. Redevelopment project costs may include, at the  
15 prerogative of the state, the portion of salaries and expenses of  
16 the department of economic development and the department of  
17 revenue reasonably allocable to each redevelopment project  
18 approved for disbursements from the Missouri supplemental tax  
19 increment financing fund for the ongoing administrative functions  
20 associated with such redevelopment project. Such amounts shall  
21 be recovered from new state revenues deposited into the Missouri  
22 supplemental tax increment financing fund created under this  
23 section.

24 14. For redevelopment plans or projects approved by  
25 ordinance that result in net new jobs from the relocation of a  
26 national headquarters from another state to the area of the  
27 redevelopment project, the economic activity taxes and new state  
28 tax revenues shall not be based on a calculation of the

1 incremental increase in taxes as compared to the base year or  
2 prior calendar year for such redevelopment project, rather the  
3 incremental increase shall be the amount of total taxes generated  
4 from the net new jobs brought in by the national headquarters  
5 from another state. In no event shall this subsection be  
6 construed to allow a redevelopment project to receive an  
7 appropriation in excess of up to fifty percent of the new state  
8 revenues.

9 15. Notwithstanding any other provision of the law to the  
10 contrary, the adoption of any tax increment financing authorized  
11 under sections 99.800 to 99.865 shall not supersede, alter, or  
12 reduce in any way a property tax levied under section 205.971.

13 136.055. 1. Any person who is selected or appointed by the  
14 state director of revenue as provided in subsection 2 of this  
15 section to act as an agent of the department of revenue, whose  
16 duties shall be the processing of motor vehicle title and  
17 registration transactions and the collection of sales and use  
18 taxes when required under sections 144.070 and 144.440, and who  
19 receives no salary from the department of revenue, shall be  
20 authorized to collect from the party requiring such services  
21 additional fees as compensation in full and for all services  
22 rendered on the following basis:

23 (1) For each motor vehicle or trailer registration issued,  
24 renewed or transferred--three dollars and fifty cents and seven  
25 dollars for those licenses sold or biennially renewed pursuant to  
26 section 301.147;

27 (2) For each application or transfer of title--two dollars  
28 and fifty cents;

1           (3) For each instruction permit, nondriver license,  
2           chauffeur's, operator's or driver's license issued for a period  
3           of three years or less--two dollars and fifty cents and five  
4           dollars for licenses or instruction permits issued or renewed for  
5           a period exceeding three years;

6           (4) For each notice of lien processed--two dollars and  
7           fifty cents;

8           (5) No notary fee or other fee or additional charge shall  
9           be paid or collected except for electronic [telephone]  
10          transmission [reception]--two dollars;

11          (6) Each electronic look-up--two dollars;

12          (7) Notary fee--two dollars.

13          2. The director of revenue shall award fee office contracts  
14          under this section through a competitive bidding process. The  
15          competitive bidding process shall give priority to organizations  
16          and entities that are exempt from taxation under Section  
17          501(c)(3), 501(c)(6), or 501(c)(4), except those civic  
18          organizations that would be considered action organizations under  
19          26 C.F.R. Section 1.501(c)(3)-1(c)(3), of the Internal Revenue  
20          Code of 1986, as amended, with special consideration given to  
21          those organizations and entities that reinvest a minimum of  
22          seventy-five percent of the net proceeds to charitable  
23          organizations in Missouri, and political subdivisions, including  
24          but not limited to, municipalities, counties, and fire protection  
25          districts. The director of the department of revenue may  
26          promulgate rules and regulations necessary to carry out the  
27          provisions of this subsection. Any rule or portion of a rule, as  
28          that term is defined in section 536.010, that is created under



1 the authority delegated in this subsection shall become effective  
2 only if it complies with and is subject to all of the provisions  
3 of chapter 536 and, if applicable, section 536.028. This section  
4 and chapter 536 are nonseverable and if any of the powers vested  
5 with the general assembly pursuant to chapter 536 to review, to  
6 delay the effective date, or to disapprove and annul a rule are  
7 subsequently held unconstitutional, then the grant of rulemaking  
8 authority and any rule proposed or adopted after August 28, 2009,  
9 shall be invalid and void.

10 3. All fees collected by a tax-exempt organization may be  
11 retained and used by the organization.

12 4. All fees charged shall not exceed those in this section.  
13 The fees imposed by this section shall be collected by all  
14 permanent offices and all full-time or temporary offices  
15 maintained by the department of revenue.

16 5. Any person acting as agent of the department of revenue  
17 for the sale and issuance of registrations, licenses, and other  
18 documents related to motor vehicles shall have an insurable  
19 interest in all license plates, licenses, tabs, forms and other  
20 documents held on behalf of the department.

21 6. The fees authorized by this section shall not be  
22 collected by motor vehicle dealers acting as agents of the  
23 department of revenue under section 32.095 or those motor vehicle  
24 dealers authorized to collect and remit sales tax under  
25 subsection 8 of section 144.070.

26 7. Notwithstanding any other provision of law to the  
27 contrary, the state auditor may audit all records maintained and  
28 established by the fee office in the same manner as the auditor

1 may audit any agency of the state, and the department shall  
2 ensure that this audit requirement is a necessary condition for  
3 the award of all fee office contracts. No confidential records  
4 shall be divulged in such a way to reveal personally identifiable  
5 information.

6 137.016. 1. As used in section 4(b) of article X of the  
7 Missouri Constitution, the following terms mean:

8 (1) "Residential property", all real property improved by a  
9 structure which is used or intended to be used for residential  
10 living by human occupants, vacant land in connection with an  
11 airport, land used as a golf course, manufactured home parks, bed  
12 and breakfast inns in which the owner resides and uses as a  
13 primary residence with six or fewer rooms for rent, and time-  
14 share units as defined in section 407.600, except to the extent  
15 such units are actually rented and subject to sales tax under  
16 subdivision (6) of subsection 1 of section 144.020, but  
17 residential property shall not include other similar facilities  
18 used primarily for transient housing. For the purposes of this  
19 section, "transient housing" means all rooms available for rent  
20 or lease for which the receipts from the rent or lease of such  
21 rooms are subject to state sales tax pursuant to subdivision (6)  
22 of subsection 1 of section 144.020;

23 (2) "Agricultural and horticultural property", all real  
24 property used for agricultural purposes and devoted primarily to  
25 the raising and harvesting of crops; to the feeding, breeding and  
26 management of livestock which shall include breeding, showing,  
27 and boarding of horses; to dairying, or to any other combination  
28 thereof; and buildings and structures customarily associated with

1 farming, agricultural, and horticultural uses. Agricultural and  
2 horticultural property shall also include land devoted to and  
3 qualifying for payments or other compensation under a soil  
4 conservation or agricultural assistance program under an  
5 agreement with an agency of the federal government. Agricultural  
6 and horticultural property shall further include land and  
7 improvements, exclusive of structures, on privately owned  
8 airports that qualify as reliever airports under the National  
9 Plan of Integrated Airports System, to receive federal airport  
10 improvement project funds through the Federal Aviation  
11 Administration. Real property classified as forest croplands  
12 shall not be agricultural or horticultural property so long as it  
13 is classified as forest croplands and shall be taxed in  
14 accordance with the laws enacted to implement section 7 of  
15 article X of the Missouri Constitution. Agricultural and  
16 horticultural property shall also include any sawmill or planing  
17 mill defined in the U.S. Department of Labor's Standard  
18 Industrial Classification (SIC) Manual under Industry Group 242  
19 with the SIC number 2421;

20 (3) "Utility, industrial, commercial, railroad and other  
21 real property", all real property used directly or indirectly for  
22 any commercial, mining, industrial, manufacturing, trade,  
23 professional, business, or similar purpose, including all  
24 property centrally assessed by the state tax commission but shall  
25 not include floating docks, portions of which are separately  
26 owned and the remainder of which is designated for common  
27 ownership and in which no one person or business entity owns more  
28 than five individual units. All other real property not included

1 in the property listed in subclasses (1) and (2) of section 4(b)  
2 of article X of the Missouri Constitution, as such property is  
3 defined in this section, shall be deemed to be included in the  
4 term "utility, industrial, commercial, railroad and other real  
5 property".

6 2. Pursuant to article X of the state constitution, any  
7 taxing district may adjust its operating levy to recoup any loss  
8 of property tax revenue, except revenues from the surtax imposed  
9 pursuant to article X, subsection 2 of section 6 of the  
10 constitution, as the result of changing the classification of  
11 structures intended to be used for residential living by human  
12 occupants which contain five or more dwelling units if such  
13 adjustment of the levy does not exceed the highest tax rate in  
14 effect subsequent to the 1980 tax year. For purposes of this  
15 section, loss in revenue shall include the difference between the  
16 revenue that would have been collected on such property under its  
17 classification prior to enactment of this section and the amount  
18 to be collected under its classification under this section. The  
19 county assessor of each county or city not within a county shall  
20 provide information to each taxing district within its boundaries  
21 regarding the difference in assessed valuation of such property  
22 as the result of such change in classification.

23 3. All reclassification of property as the result of  
24 changing the classification of structures intended to be used for  
25 residential living by human occupants which contain five or more  
26 dwelling units shall apply to assessments made after December 31,  
27 1994.

28 4. Where real property is used or held for use for more

1 than one purpose and such uses result in different  
2 classifications, the county assessor shall allocate to each  
3 classification the percentage of the true value in money of the  
4 property devoted to each use; except that, where agricultural and  
5 horticultural property, as defined in this section, also contains  
6 a dwelling unit or units, the farm dwelling, appurtenant  
7 residential-related structures and up to five acres immediately  
8 surrounding such farm dwelling shall be residential property, as  
9 defined in this section.

10 5. All real property which is vacant, unused, or held for  
11 future use; which is used for a private club, a not-for-profit or  
12 other nonexempt lodge, club, business, trade, service  
13 organization, or similar entity; or for which a determination as  
14 to its classification cannot be made under the definitions set  
15 out in subsection 1 of this section, shall be classified  
16 according to its immediate most suitable economic use, which use  
17 shall be determined after consideration of:

18 (1) Immediate prior use, if any, of such property;

19 (2) Location of such property;

20 (3) Zoning classification of such property; except that,  
21 such zoning classification shall not be considered conclusive if,  
22 upon consideration of all factors, it is determined that such  
23 zoning classification does not reflect the immediate most  
24 suitable economic use of the property;

25 (4) Other legal restrictions on the use of such property;

26 (5) Availability of water, electricity, gas, sewers, street  
27 lighting, and other public services for such property;

28 (6) Size of such property;

1           (7) Access of such property to public thoroughfares; and

2           (8) Any other factors relevant to a determination of the  
3 immediate most suitable economic use of such property.

4           6. All lands classified as forest croplands shall not, for  
5 taxation purposes, be classified as subclass (1), subclass (2),  
6 or subclass (3) real property, as such classes are prescribed in  
7 section 4(b) of article X of the Missouri Constitution and  
8 defined in this section, but shall be taxed in accordance with  
9 the laws enacted to implement section 7 of article X of the  
10 Missouri Constitution.

11           137.100. The following subjects are exempt from taxation  
12 for state, county or local purposes:

13           (1) Lands and other property belonging to this state;

14           (2) Lands and other property belonging to any city, county  
15 or other political subdivision in this state, including market  
16 houses, town halls and other public structures, with their  
17 furniture and equipments, and on public squares and lots kept  
18 open for health, use or ornament;

19           (3) Nonprofit cemeteries;

20           (4) The real estate and tangible personal property which is  
21 used exclusively for agricultural or horticultural societies  
22 organized in this state, including not-for-profit agribusiness  
23 associations;

24           (5) All property, real and personal, actually and regularly  
25 used exclusively for religious worship, for schools and colleges,  
26 or for purposes purely charitable and not held for private or  
27 corporate profit, except that the exemption herein granted does  
28 not include real property not actually used or occupied for the

1 purpose of the organization but held or used as investment even  
2 though the income or rentals received therefrom is used wholly  
3 for religious, educational or charitable purposes;

4 (6) Household goods, furniture, wearing apparel and  
5 articles of personal use and adornment, as defined by the state  
6 tax commission, owned and used by a person in his home or  
7 dwelling place;

8 (7) Motor vehicles leased for a period of at least one year  
9 to this state or to any city, county, or political subdivision or  
10 to any religious, educational, or charitable organization which  
11 has obtained an exemption from the payment of federal income  
12 taxes, provided the motor vehicles are used exclusively for  
13 religious, educational, or charitable purposes;

14 (8) Real or personal property leased or otherwise  
15 transferred by an interstate compact agency created pursuant to  
16 sections 70.370 to 70.430 or sections 238.010 to 238.100 to  
17 another for which or whom such property is not exempt when  
18 immediately after the lease or transfer, the interstate compact  
19 agency enters into a leaseback or other agreement that directly  
20 or indirectly gives such interstate compact agency a right to  
21 use, control, and possess the property; provided, however, that  
22 in the event of a conveyance of such property, the interstate  
23 compact agency must retain an option to purchase the property at  
24 a future date or, within the limitations period for reverters,  
25 the property must revert back to the interstate compact agency.  
26 Property will no longer be exempt under this subdivision in the  
27 event of a conveyance as of the date, if any, when:

28 (a) The right of the interstate compact agency to use,

1 control, and possess the property is terminated;

2 (b) The interstate compact agency no longer has an option  
3 to purchase or otherwise acquire the property; and

4 (c) There are no provisions for reverter of the property  
5 within the limitation period for reverters;

6 (9) All property, real and personal, belonging to veterans'  
7 organizations. As used in this section, "veterans' organization"  
8 means any organization of veterans with a congressional charter,  
9 that is incorporated in this state, and that is exempt from  
10 taxation under section 501(c)(19) of the Internal Revenue Code of  
11 1986, as amended;

12 (10) Solar energy systems not held for resale;

13 (11) That portion of privately owned land subject to a  
14 railroad easement upon which a railroad right-of-way exists and a  
15 state, political subdivision, or qualified organization has  
16 assumed responsibility for as provided in Section 16 U.S.C.  
17 1247(d).

18 137.115. 1. All other laws to the contrary  
19 notwithstanding, the assessor or the assessor's deputies in all  
20 counties of this state including the city of St. Louis shall  
21 annually make a list of all real and tangible personal property  
22 taxable in the assessor's city, county, town or district. Except  
23 as otherwise provided in subsection 3 of this section and section  
24 137.078, the assessor shall annually assess all personal property  
25 at thirty-three and one-third percent of its true value in money  
26 as of January first of each calendar year. The assessor shall  
27 annually assess all real property, including any new construction  
28 and improvements to real property, and possessory interests in



1 real property at the percent of its true value in money set in  
2 subsection 5 of this section. The true value in money of any  
3 possessory interest in real property in subclass (3), where such  
4 real property is on or lies within the ultimate airport boundary  
5 as shown by a federal airport layout plan, as defined by 14 CFR  
6 151.5, of a commercial airport having a FAR Part 139  
7 certification and owned by a political subdivision, shall be the  
8 otherwise applicable true value in money of any such possessory  
9 interest in real property, less the total dollar amount of costs  
10 paid by a party, other than the political subdivision, towards  
11 any new construction or improvements on such real property  
12 completed after January 1, 2008, and which are included in the  
13 above-mentioned possessory interest, regardless of the year in  
14 which such costs were incurred or whether such costs were  
15 considered in any prior year. The assessor shall annually assess  
16 all real property in the following manner: new assessed values  
17 shall be determined as of January first of each odd-numbered year  
18 and shall be entered in the assessor's books; those same assessed  
19 values shall apply in the following even-numbered year, except  
20 for new construction and property improvements which shall be  
21 valued as though they had been completed as of January first of  
22 the preceding odd-numbered year. The assessor may call at the  
23 office, place of doing business, or residence of each person  
24 required by this chapter to list property, and require the person  
25 to make a correct statement of all taxable tangible personal  
26 property owned by the person or under his or her care, charge or  
27 management, taxable in the county. On or before January first of  
28 each even-numbered year, the assessor shall prepare and submit a

1 two-year assessment maintenance plan to the county governing body  
2 and the state tax commission for their respective approval or  
3 modification. The county governing body shall approve and  
4 forward such plan or its alternative to the plan to the state tax  
5 commission by February first. If the county governing body fails  
6 to forward the plan or its alternative to the plan to the state  
7 tax commission by February first, the assessor's plan shall be  
8 considered approved by the county governing body. If the state  
9 tax commission fails to approve a plan and if the state tax  
10 commission and the assessor and the governing body of the county  
11 involved are unable to resolve the differences, in order to  
12 receive state cost-share funds outlined in section 137.750, the  
13 county or the assessor shall petition the administrative hearing  
14 commission, by May first, to decide all matters in dispute  
15 regarding the assessment maintenance plan. Upon agreement of the  
16 parties, the matter may be stayed while the parties proceed with  
17 mediation or arbitration upon terms agreed to by the parties.  
18 The final decision of the administrative hearing commission shall  
19 be subject to judicial review in the circuit court of the county  
20 involved. In the event a valuation of subclass (1) real property  
21 within any county with a charter form of government, or within a  
22 city not within a county, is made by a computer, computer-  
23 assisted method or a computer program, the burden of proof,  
24 supported by clear, convincing and cogent evidence to sustain  
25 such valuation, shall be on the assessor at any hearing or  
26 appeal. In any such county, unless the assessor proves  
27 otherwise, there shall be a presumption that the assessment was  
28 made by a computer, computer-assisted method or a computer

1 program. Such evidence shall include, but shall not be limited  
2 to, the following:

3 (1) The findings of the assessor based on an appraisal of  
4 the property by generally accepted appraisal techniques; and

5 (2) The purchase prices from sales of at least three  
6 comparable properties and the address or location thereof. As  
7 used in this subdivision, the word "comparable" means that:

8 (a) Such sale was closed at a date relevant to the property  
9 valuation; and

10 (b) Such properties are not more than one mile from the  
11 site of the disputed property, except where no similar properties  
12 exist within one mile of the disputed property, the nearest  
13 comparable property shall be used. Such property shall be within  
14 five hundred square feet in size of the disputed property, and  
15 resemble the disputed property in age, floor plan, number of  
16 rooms, and other relevant characteristics.

17 2. Assessors in each county of this state and the city of  
18 St. Louis may send personal property assessment forms through the  
19 mail.

20 3. The following items of personal property shall each  
21 constitute separate subclasses of tangible personal property and  
22 shall be assessed and valued for the purposes of taxation at the  
23 following percentages of their true value in money:

24 (1) Grain and other agricultural crops in an unmanufactured  
25 condition, one-half of one percent;

26 (2) Livestock, twelve percent;

27 (3) Farm machinery, twelve percent;

28 (4) Motor vehicles which are eligible for registration as

1 and are registered as historic motor vehicles pursuant to section  
2 301.131 and aircraft which are at least twenty-five years old and  
3 which are used solely for noncommercial purposes and are operated  
4 less than fifty hours per year or aircraft that are home built  
5 from a kit, five percent;

6 (5) Poultry, twelve percent; and

7 (6) Tools and equipment used for pollution control and  
8 tools and equipment used in retooling for the purpose of  
9 introducing new product lines or used for making improvements to  
10 existing products by any company which is located in a state  
11 enterprise zone and which is identified by any standard  
12 industrial classification number cited in subdivision [(6)] (5)  
13 of section 135.200, twenty-five percent.

14 4. The person listing the property shall enter a true and  
15 correct statement of the property, in a printed blank prepared  
16 for that purpose. The statement, after being filled out, shall  
17 be signed and either affirmed or sworn to as provided in section  
18 137.155. The list shall then be delivered to the assessor.

19 5. All subclasses of real property, as such subclasses are  
20 established in Section 4(b) of Article X of the Missouri  
21 Constitution and defined in section 137.016, shall be assessed at  
22 the following percentages of true value:

23 (1) For real property in subclass (1), nineteen percent;

24 (2) For real property in subclass (2), twelve percent; and

25 (3) For real property in subclass (3), thirty-two percent.

26 6. Manufactured homes, as defined in section 700.010, which  
27 are actually used as dwelling units shall be assessed at the same  
28 percentage of true value as residential real property for the

1 purpose of taxation. The percentage of assessment of true value  
2 for such manufactured homes shall be the same as for residential  
3 real property. If the county collector cannot identify or find  
4 the manufactured home when attempting to attach the manufactured  
5 home for payment of taxes owed by the manufactured home owner,  
6 the county collector may request the county commission to have  
7 the manufactured home removed from the tax books, and such  
8 request shall be granted within thirty days after the request is  
9 made; however, the removal from the tax books does not remove the  
10 tax lien on the manufactured home if it is later identified or  
11 found. For purposes of this section, a manufactured home located  
12 in a manufactured home rental park, rental community or on real  
13 estate not owned by the manufactured home owner shall be  
14 considered personal property. For purposes of this section, a  
15 manufactured home located on real estate owned by the  
16 manufactured home owner may be considered real property.

17 7. Each manufactured home assessed shall be considered a  
18 parcel for the purpose of reimbursement pursuant to section  
19 137.750, unless the manufactured home is real estate as defined  
20 in subsection 7 of section 442.015 and assessed as a realty  
21 improvement to the existing real estate parcel.

22 8. Any amount of tax due and owing based on the assessment  
23 of a manufactured home shall be included on the personal property  
24 tax statement of the manufactured home owner unless the  
25 manufactured home is real estate as defined in subsection 7 of  
26 section 442.015, in which case the amount of tax due and owing on  
27 the assessment of the manufactured home as a realty improvement  
28 to the existing real estate parcel shall be included on the real

1 property tax statement of the real estate owner.

2 9. The assessor of each county and each city not within a  
3 county shall use the trade-in value published in the October  
4 issue of the National Automobile Dealers' Association Official  
5 Used Car Guide, or its successor publication, as the recommended  
6 guide of information for determining the true value of motor  
7 vehicles described in such publication. The assessor shall not  
8 use a value that is greater than the average trade-in value in  
9 determining the true value of the motor vehicle without  
10 performing a physical inspection of the motor vehicle. For  
11 vehicles two years old or newer from a vehicle's model year, the  
12 assessor may use a value other than average without performing a  
13 physical inspection of the motor vehicle. In the absence of a  
14 listing for a particular motor vehicle in such publication, the  
15 assessor shall use such information or publications which in the  
16 assessor's judgment will fairly estimate the true value in money  
17 of the motor vehicle.

18 10. Before the assessor may increase the assessed valuation  
19 of any parcel of subclass (1) real property by more than fifteen  
20 percent since the last assessment, excluding increases due to new  
21 construction or improvements, the assessor shall conduct a  
22 physical inspection of such property.

23 11. If a physical inspection is required, pursuant to  
24 subsection 10 of this section, the assessor shall notify the  
25 property owner of that fact in writing and shall provide the  
26 owner clear written notice of the owner's rights relating to the  
27 physical inspection. If a physical inspection is required, the  
28 property owner may request that an interior inspection be

1 performed during the physical inspection. The owner shall have  
2 no less than thirty days to notify the assessor of a request for  
3 an interior physical inspection.

4 12. A physical inspection, as required by subsection 10 of  
5 this section, shall include, but not be limited to, an on-site  
6 personal observation and review of all exterior portions of the  
7 land and any buildings and improvements to which the inspector  
8 has or may reasonably and lawfully gain external access, and  
9 shall include an observation and review of the interior of any  
10 buildings or improvements on the property upon the timely request  
11 of the owner pursuant to subsection 11 of this section. Mere  
12 observation of the property via a drive-by inspection or the like  
13 shall not be considered sufficient to constitute a physical  
14 inspection as required by this section.

15 13. The provisions of subsections 11 and 12 of this section  
16 shall only apply in any county with a charter form of government  
17 with more than one million inhabitants.

18 14. A county or city collector may accept credit cards as  
19 proper form of payment of outstanding property tax or license  
20 due. No county or city collector may charge surcharge for  
21 payment by credit card which exceeds the fee or surcharge charged  
22 by the credit card bank, processor, or issuer for its service. A  
23 county or city collector may accept payment by electronic  
24 transfers of funds in payment of any tax or license and charge  
25 the person making such payment a fee equal to the fee charged the  
26 county by the bank, processor, or issuer of such electronic  
27 payment.

28 15. Any county or city not within a county in this state

1 may, by an affirmative vote of the governing body of such county,  
2 opt out of the provisions of this section and sections 137.073,  
3 138.060, and 138.100 as enacted by house bill no. 1150 of the  
4 ninety-first general assembly, second regular session and section  
5 137.073 as modified by house committee substitute for senate  
6 substitute for senate committee substitute for senate bill no.  
7 960, ninety-second general assembly, second regular session, for  
8 the next year of the general reassessment, prior to January first  
9 of any year. No county or city not within a county shall  
10 exercise this opt-out provision after implementing the provisions  
11 of this section and sections 137.073, 138.060, and 138.100 as  
12 enacted by house bill no. 1150 of the ninety-first general  
13 assembly, second regular session and section 137.073 as modified  
14 by house committee substitute for senate substitute for senate  
15 committee substitute for senate bill no. 960, ninety-second  
16 general assembly, second regular session, in a year of general  
17 reassessment. For the purposes of applying the provisions of  
18 this subsection, a political subdivision contained within two or  
19 more counties where at least one of such counties has opted out  
20 and at least one of such counties has not opted out shall  
21 calculate a single tax rate as in effect prior to the enactment  
22 of house bill no. 1150 of the ninety-first general assembly,  
23 second regular session. A governing body of a city not within a  
24 county or a county that has opted out under the provisions of  
25 this subsection may choose to implement the provisions of this  
26 section and sections 137.073, 138.060, and 138.100 as enacted by  
27 house bill no. 1150 of the ninety-first general assembly, second  
28 regular session, and section 137.073 as modified by house



1 committee substitute for senate substitute for senate committee  
2 substitute for senate bill no. 960, ninety-second general  
3 assembly, second regular session, for the next year of general  
4 reassessment, by an affirmative vote of the governing body prior  
5 to December thirty-first of any year.

6 16. The governing body of any city of the third  
7 classification with more than twenty-six thousand three hundred  
8 but fewer than twenty-six thousand seven hundred inhabitants  
9 located in any county that has exercised its authority to opt out  
10 under subsection 15 of this section may levy separate and  
11 differing tax rates for real and personal property only if such  
12 city bills and collects its own property taxes or satisfies the  
13 entire cost of the billing and collection of such separate and  
14 differing tax rates. Such separate and differing rates shall not  
15 exceed such city's tax rate ceiling.

16 17. Any portion of real property that is available as  
17 reserve for strip, surface, or coal mining for minerals for  
18 purposes of excavation for future use or sale to others that has  
19 not been bonded and permitted under chapter 444 shall be assessed  
20 based upon how the real property is currently being used. Any  
21 information provided to a county assessor, state tax commission,  
22 state agency, or political subdivision responsible for the  
23 administration of tax policies shall, in the performance of its  
24 duties, make available all books, records, and information  
25 requested, except such books, records, and information as are by  
26 law declared confidential in nature, including individually  
27 identifiable information regarding a specific taxpayer or  
28 taxpayer's mine property. For purposes of this subsection, "mine

1 property" shall mean all real property that is in use or  
2 available as a reserve for strip, surface, or coal mining for  
3 minerals for purposes of excavation for current or future use or  
4 sale to others that has been bonded and permitted under chapter  
5 444.

6 137.565. Whenever ten or more voters residing in or owners  
7 of land in any general or special road district in any county in  
8 this state shall petition the county commission of the county in  
9 which such district is located, asking that such commission  
10 submit the question in such district for the purpose of voting  
11 for or against the levy of the tax provided for in the second  
12 sentence of the first paragraph of Section 12 of Article X of the  
13 Constitution of Missouri, it shall be the duty of the county  
14 commission, upon the filing of such petition, to submit the  
15 question. The petition so filed shall set out the duration of  
16 the tax to be levied in a period of one, two, three, or four  
17 years and the ballot to be used for voting shall specify the  
18 number of years duration of the tax levy, but in no event shall  
19 the duration of the tax levy be for a period of more than four  
20 years. Such submission shall be made by an order entered of  
21 record setting forth the date and the rate of tax the commission  
22 will levy, which rate shall not exceed thirty-five cents on the  
23 hundred dollars assessed valuation on all taxable real and  
24 tangible personal property in the district.

25 143.112. 1. As used in this section, the term "volunteer  
26 firefighter" shall have the same meaning as under section  
27 320.333.

28 2. For all taxable years beginning on or after January 1,

1 2017, in addition to all other modifications allowed by law, a  
2 taxpayer shall be allowed to subtract five hundred dollars of the  
3 taxpayer's income from the taxpayer's federal adjusted gross  
4 income when determining Missouri adjusted gross income for any  
5 year in which the taxpayer completed at least twelve hours of any  
6 firefighter training program approved by the office of the state  
7 fire marshal in the tax year for which the deduction is claimed.  
8 A taxpayer shall not be allowed a deduction under this subsection  
9 if the taxpayer is allowed a deduction under subsection 3 of this  
10 section.

11 3. For all taxable years beginning on or after January 1,  
12 2017, in addition to all other modifications allowed by law, a  
13 taxpayer shall be allowed to subtract one thousand dollars of the  
14 taxpayer's income from the taxpayer's federal adjusted gross  
15 income when determining Missouri adjusted gross income for any  
16 year in which the taxpayer completed the basic fire fighter  
17 program or was certified after completing the fire fighter I or  
18 fire fighter II program by the division of fire safety for a  
19 minimum of thirty-six hours in the tax year for which the credit  
20 is claimed.

21 4. The state fire marshal shall develop or approve existing  
22 training programs necessary for volunteer firefighters to claim  
23 the deductions authorized in this section, shall establish  
24 procedures for providing documentation that the taxpayer is a  
25 volunteer firefighter in good standing with a registered fire  
26 department, as required under section 320.202, and has completed  
27 the training requirements of this section, and shall promulgate  
28 rules to implement the provisions of this section.

1           5. Any taxpayer seeking to claim a deduction under this  
2 section shall provide, upon request, documentation demonstrating  
3 that the taxpayer is actively engaged as a volunteer firefighter  
4 or a volunteer firefighter in training.

5           6. Any rule or portion of a rule, as that term is defined  
6 in section 536.010, that is created under the authority delegated  
7 in this section shall become effective only if it complies with  
8 and is subject to all of the provisions of chapter 536 and, if  
9 applicable, section 536.028. This section and chapter 536 are  
10 nonseverable, and if any of the powers vested with the general  
11 assembly pursuant to chapter 536 to review, to delay the  
12 effective date, or to disapprove and annul a rule are  
13 subsequently held unconstitutional, then the grant of rulemaking  
14 authority and any rule proposed or adopted after August 28, 2016,  
15 shall be invalid and void.

16           7. Under section 23.253 of the Missouri sunset act:

17           (1) The provisions of the new program authorized under this  
18 section shall automatically sunset on December thirty-first six  
19 years after the effective date of this section unless  
20 reauthorized by an act of the general assembly; and

21           (2) If such program is reauthorized, the program authorized  
22 under this section shall automatically sunset on December thirty-  
23 first twelve years after the effective date of the  
24 reauthorization of this section; and

25           (3) This section shall terminate on September first of the  
26 calendar year immediately following the calendar year in which  
27 the program authorized under this section is sunset.

28           182.802. 1. (1) Any public library district located in

1 any of the following counties may impose a tax as provided in  
2 this section:

3 (a) At least partially within any county of the third  
4 classification without a township form of government and with  
5 more than forty thousand eight hundred but fewer than forty  
6 thousand nine hundred inhabitants;

7 (b) Any county of the third classification without a  
8 township form of government and with more than thirteen thousand  
9 five hundred but fewer than thirteen thousand six hundred  
10 inhabitants;

11 (c) Any county of the third classification without a  
12 township form of government and with more than thirteen thousand  
13 two hundred but fewer than thirteen thousand three hundred  
14 inhabitants;

15 (d) Any county of the third classification with a township  
16 form of government and with more than twenty-nine thousand seven  
17 hundred but fewer than twenty-nine thousand eight hundred  
18 inhabitants;

19 (e) Any county of the second classification with more than  
20 nineteen thousand seven hundred but fewer than nineteen thousand  
21 eight hundred inhabitants;

22 (f) Any county of the third classification with a township  
23 form of government and with more than thirty-three thousand one  
24 hundred but fewer than thirty-three thousand two hundred  
25 inhabitants;

26 (g) Any county of the third classification without a  
27 township form of government and with more than eighteen thousand  
28 but fewer than twenty thousand inhabitants and with a city of the

1 third classification with more than six thousand but fewer than  
2 seven thousand inhabitants as the county seat;

3 (h) Any county of the fourth classification with more than  
4 twenty thousand but fewer than thirty thousand inhabitants; or

5 (i) Any county of the third classification with more than  
6 thirteen thousand nine hundred but fewer than fourteen thousand  
7 inhabitants.

8 (2) Any public library district listed in subdivision (1)  
9 of this subsection may, by a majority vote of its board of  
10 directors, impose a tax not to exceed one-half of one cent on all  
11 retail sales subject to taxation under sections 144.010 to  
12 144.525 for the purpose of funding the operation and maintenance  
13 of public libraries within the boundaries of such library  
14 district. The tax authorized by this subsection shall be in  
15 addition to all other taxes allowed by law. No tax under this  
16 subsection shall become effective unless the board of directors  
17 submits to the voters of the district, at a county or state  
18 general, primary or special election, a proposal to authorize the  
19 tax, and such tax shall become effective only after the majority  
20 of the voters voting on such tax approve such tax.

21 2. In the event the district seeks to impose a sales tax  
22 under this subsection, the question shall be submitted in  
23 substantially the following form:

24 Shall a ..... cent sales tax be levied on all retail  
25 sales within the district for the purpose of providing funding  
26 for ..... library district?

27  YES  NO

28 If a majority of the votes cast on the proposal by the qualified

1 voters voting thereon are in favor of the proposal, then the tax  
2 shall become effective. If a majority of the votes cast by the  
3 qualified voters voting are opposed to the proposal, then the  
4 board of directors shall have no power to impose the tax unless  
5 and until another proposal to authorize the tax is submitted to  
6 the voters of the district and such proposal is approved by a  
7 majority of the qualified voters voting thereon. The provisions  
8 of sections 32.085 and 32.087 shall apply to any tax approved  
9 under this subsection.

10 3. As used in this section, "qualified voters" or "voters"  
11 means any individuals residing within the district who are  
12 eligible to be registered voters and who have registered to vote  
13 under chapter 115, or, if no individuals are eligible and  
14 registered to vote reside within the proposed district, all of  
15 the owners of real property located within the proposed district  
16 who have unanimously petitioned for or consented to the adoption  
17 of an ordinance by the governing body imposing a tax authorized  
18 in this section. If the owner of the property within the  
19 proposed district is a political subdivision or corporation of  
20 the state, the governing body of such political subdivision or  
21 corporation shall be considered the owner for purposes of this  
22 section.

23 4. For purposes of this section the term "public library  
24 district" shall mean any city library district, county library  
25 district, city-county library district, municipal library  
26 district, consolidated library district, or urban library  
27 district.

28 184.815. 1. Whenever the creation of a district is

1 desired, the owners of real property who own at least two-thirds  
2 of the real property within the proposed district may file a  
3 petition requesting the creation of a district. The petition  
4 shall be filed in the circuit court of the county in which the  
5 proposed district is located. Any petition to create a museum  
6 and cultural district pursuant to the provisions of sections  
7 184.800 to 184.880 shall be filed within [five] ten years after  
8 the Presidential declaration establishing the disaster area.

9 2. The proposed district area may contain one or more  
10 parcels of real property, which may or may not be contiguous and  
11 may further include any portion of one or more municipalities.

12 3. The petition shall set forth:

13 (1) The name and address of each owner of real property  
14 located within the proposed district;

15 (2) A specific description of the proposed district  
16 boundaries including a map illustrating such boundaries;

17 (3) A general description of the purpose or purposes for  
18 which the district is being formed, including a description of  
19 the proposed museum or museums and cultural asset or cultural  
20 assets and a general plan for operation of each museum and each  
21 cultural asset within the district; and

22 (4) The name of the proposed district.

23 4. In the event any owner of real property within the  
24 proposed district who is named in the petition shall not join in  
25 the petition or file an entry of appearance and waiver of service  
26 of process in the case, a copy of the petition shall be served  
27 upon said owner in the manner provided by supreme court rule for  
28 the service of petitions generally. Any objections to the



1 petition shall be raised by answer within the time provided by  
2 supreme court rule for the filing of an answer to a petition.

3 190.335. 1. In lieu of the tax levy authorized under  
4 section 190.305 for emergency telephone services, the county  
5 commission of any county may impose a county sales tax for the  
6 provision of central dispatching of fire protection, including  
7 law enforcement agencies, emergency ambulance service or any  
8 other emergency services, including emergency telephone services,  
9 which shall be collectively referred to herein as "emergency  
10 services", and which may also include the purchase and  
11 maintenance of communications and emergency equipment, including  
12 the operational costs associated therein, in accordance with the  
13 provisions of this section.

14 2. Such county commission may, by a majority vote of its  
15 members, submit to the voters of the county, at a public  
16 election, a proposal to authorize the county commission to impose  
17 a tax under the provisions of this section. If the residents of  
18 the county present a petition signed by a number of residents  
19 equal to ten percent of those in the county who voted in the most  
20 recent gubernatorial election, then the commission shall submit  
21 such a proposal to the voters of the county.

22 3. The ballot of submission shall be in substantially the  
23 following form:

24 Shall the county of ..... (insert name of county)  
25 impose a county sales tax of ..... (insert rate of  
26 percent) percent for the purpose of providing central dispatching  
27 of fire protection, emergency ambulance service, including  
28 emergency telephone services, and other emergency services?

1                     YES                     NO

2     If a majority of the votes cast on the proposal by the qualified  
3     voters voting thereon are in favor of the proposal, then the  
4     ordinance shall be in effect as provided herein. If a majority  
5     of the votes cast by the qualified voters voting are opposed to  
6     the proposal, then the county commission shall have no power to  
7     impose the tax authorized by this section unless and until the  
8     county commission shall again have submitted another proposal to  
9     authorize the county commission to impose the tax under the  
10    provisions of this section, and such proposal is approved by a  
11    majority of the qualified voters voting thereon.

12            4. The sales tax may be imposed at a rate not to exceed one  
13    percent on the receipts from the sale at retail of all tangible  
14    personal property or taxable services at retail within any county  
15    adopting such tax, if such property and services are subject to  
16    taxation by the state of Missouri under the provisions of  
17    sections 144.010 to 144.525. The sales tax shall not be  
18    collected prior to thirty-six months before operation of the  
19    central dispatching of emergency services.

20            5. Except as modified in this section, all provisions of  
21    sections 32.085 and 32.087 shall apply to the tax imposed under  
22    this section.

23            6. Any tax imposed pursuant to section 190.305 shall  
24    terminate at the end of the tax year in which the tax imposed  
25    pursuant to this section for emergency services is certified by  
26    the board to be fully operational. Any revenues collected from  
27    the tax authorized under section 190.305 shall be credited for  
28    the purposes for which they were intended.

1           7. At least once each calendar year, the board shall  
2 establish a tax rate, not to exceed the amount authorized, that  
3 together with any surplus revenues carried forward will produce  
4 sufficient revenues to fund the expenditures authorized by this  
5 act. Amounts collected in excess of that necessary within a  
6 given year shall be carried forward to subsequent years. The  
7 board shall make its determination of such tax rate each year no  
8 later than September first and shall fix the new rate which shall  
9 be collected as provided in this act. Immediately upon making  
10 its determination and fixing the rate, the board shall publish in  
11 its minutes the new rate, and it shall notify every retailer by  
12 mail of the new rate.

13           8. Immediately upon the affirmative vote of voters of such  
14 a county on the ballot proposal to establish a county sales tax  
15 pursuant to the provisions of this section, the county commission  
16 shall appoint the initial members of a board to administer the  
17 funds and oversee the provision of emergency services in the  
18 county. Beginning with the general election in 1994, all board  
19 members shall be elected according to this section and other  
20 applicable laws of this state. At the time of the appointment of  
21 the initial members of the board, the commission shall relinquish  
22 and no longer exercise the duties prescribed in this chapter with  
23 regard to the provision of emergency services and such duties  
24 shall be exercised by the board.

25           9. The initial board shall consist of seven members  
26 appointed without regard to political affiliation, who shall be  
27 selected from, and who shall represent, the fire protection  
28 districts, ambulance districts, sheriff's department,

1 municipalities, any other emergency services and the general  
2 public. This initial board shall serve until its successor board  
3 is duly elected and installed in office. The commission shall  
4 ensure geographic representation of the county by appointing no  
5 more than four members from each district of the county  
6 commission.

7 10. Beginning in 1994, three members shall be elected from  
8 each district of the county commission and one member shall be  
9 elected at large, such member to be the chairman of the board.  
10 Of those first elected, four members from districts of the county  
11 commission shall be elected for terms of two years and two  
12 members from districts of the county commission and the member at  
13 large shall be elected for terms of four years. In 1996, and  
14 thereafter, all terms of office shall be four years.

15 Notwithstanding any other provision of law, if there is no  
16 candidate for an open position on the board, then no election  
17 shall be held for that position and it shall be considered  
18 vacant, to be filled pursuant to the provisions of section  
19 190.339, and, if there is only one candidate for each open  
20 position, no election shall be held and the candidate or  
21 candidates shall assume office at the same time and in the same  
22 manner as if elected.

23 11. Notwithstanding the provisions of subsections 8 to 10  
24 of this section to the contrary, in any county of the first  
25 classification with more than two hundred forty thousand three  
26 hundred but fewer than two hundred forty thousand four hundred  
27 inhabitants or in any county of the third classification with a  
28 township form of government and with more than twenty-eight

1 thousand but fewer than thirty-one thousand inhabitants, any  
2 emergency telephone service 911 board appointed by the county  
3 under section 190.309 which is in existence on the date the  
4 voters approve a sales tax under this section shall continue to  
5 exist and shall have the powers set forth under section 190.339.  
6 Such boards which existed prior to August 25, 2010, shall not be  
7 considered a body corporate and a political subdivision of the  
8 state for any purpose, unless and until an order is entered upon  
9 an unanimous vote of the commissioners of the county in which  
10 such board is established reclassifying such board as a corporate  
11 body and political subdivision of the state. The order shall  
12 approve the transfer of the assets and liabilities related to the  
13 operation of the emergency service 911 system to the new entity  
14 created by the reclassification of the board.

15 12. (1) Notwithstanding the provisions of subsections 8 to  
16 10 of this section to the contrary, in any county of the second  
17 classification with more than fifty-four thousand two hundred but  
18 fewer than fifty-four thousand three hundred inhabitants or any  
19 county of the first classification with more than fifty thousand  
20 but fewer than seventy thousand inhabitants that has approved a  
21 sales tax under this section, the county commission shall appoint  
22 the members of the board to administer the funds and oversee the  
23 provision of emergency services in the county.

24 (2) The board shall consist of seven members appointed  
25 without regard to political affiliation. Except as provided in  
26 subdivision (4) of this subsection, each member shall be one of  
27 the following:

28 (a) The head of any of the county's fire protection

1 districts, or a designee;

2 (b) The head of any of the county's ambulance districts, or  
3 a designee;

4 (c) The county sheriff, or a designee;

5 (d) The head of any of the police departments in the  
6 county, or a designee; and

7 (e) The head of any of the county's emergency management  
8 organizations, or a designee.

9 (3) Upon the appointment of the board under this  
10 subsection, the board shall have the power provided in section  
11 190.339 and shall exercise all powers and duties exercised by the  
12 county commission under this chapter, and the commission shall  
13 relinquish all powers and duties relating to the provision of  
14 emergency services under this chapter to the board.

15 (4) In any county of the first classification with more  
16 than fifty thousand but fewer than seventy thousand inhabitants,  
17 each of the entities listed in subdivision (2) of this subsection  
18 shall be represented on the board by at least one member.

19 221.407. 1. The commission of any regional jail district  
20 may impose, by order, a sales tax in the amount of one-eighth of  
21 one percent, one-fourth of one percent, three-eighths of one  
22 percent, or one-half of one percent on all retail sales made in  
23 such region which are subject to taxation pursuant to the  
24 provisions of sections 144.010 to 144.525 for the purpose of  
25 providing jail services and court facilities and equipment for  
26 such region. The tax authorized by this section shall be in  
27 addition to any and all other sales taxes allowed by law, except  
28 that no order imposing a sales tax pursuant to this section shall

1 be effective unless the commission submits to the voters of the  
2 district, on any election date authorized in chapter 115, a  
3 proposal to authorize the commission to impose a tax.

4 2. The ballot of submission shall contain, but need not be  
5 limited to, the following language:

6 Shall the regional jail district of .....  
7 (counties' names) impose a region-wide sales tax of  
8 ..... (insert amount) for the purpose of providing  
9 jail services and court facilities and equipment for the region?

10  YES  NO

11  
12 If you are in favor of the question, place an "X" in the box  
13 opposite "Yes". If you are opposed to the question, place an "X"  
14 in the box opposite "No".

15  
16 If a majority of the votes cast on the proposal by the qualified  
17 voters of the district voting thereon are in favor of the  
18 proposal, then the order and any amendment to such order shall be  
19 in effect on the first day of the second quarter immediately  
20 following the election approving the proposal. If the proposal  
21 receives less than the required majority, the commission shall  
22 have no power to impose the sales tax authorized pursuant to this  
23 section unless and until the commission shall again have  
24 submitted another proposal to authorize the commission to impose  
25 the sales tax authorized by this section and such proposal is  
26 approved by the required majority of the qualified voters of the  
27 district voting on such proposal; however, in no event shall a  
28 proposal pursuant to this section be submitted to the voters

1 sooner than twelve months from the date of the last submission of  
2 a proposal pursuant to this section.

3 3. All revenue received by a district from the tax  
4 authorized pursuant to this section shall be deposited in a  
5 special trust fund and shall be used solely for providing jail  
6 services and court facilities and equipment for such district for  
7 so long as the tax shall remain in effect.

8 4. Once the tax authorized by this section is abolished or  
9 terminated by any means, all funds remaining in the special trust  
10 fund shall be used solely for providing jail services and court  
11 facilities and equipment for the district. Any funds in such  
12 special trust fund which are not needed for current expenditures  
13 may be invested by the commission in accordance with applicable  
14 laws relating to the investment of other county funds.

15 5. All sales taxes collected by the director of revenue  
16 pursuant to this section on behalf of any district, less one  
17 percent for cost of collection which shall be deposited in the  
18 state's general revenue fund after payment of premiums for surety  
19 bonds as provided in section 32.087, shall be deposited in a  
20 special trust fund, which is hereby created, to be known as the  
21 "Regional Jail District Sales Tax Trust Fund". The moneys in the  
22 regional jail district sales tax trust fund shall not be deemed  
23 to be state funds and shall not be commingled with any funds of  
24 the state. The director of revenue shall keep accurate records  
25 of the amount of money in the trust fund which was collected in  
26 each district imposing a sales tax pursuant to this section, and  
27 the records shall be open to the inspection of officers of each  
28 member county and the public. Not later than the tenth day of



1 each month the director of revenue shall distribute all moneys  
2 deposited in the trust fund during the preceding month to the  
3 district which levied the tax. Such funds shall be deposited  
4 with the treasurer of each such district, and all expenditures of  
5 funds arising from the regional jail district sales tax trust  
6 fund shall be paid pursuant to an appropriation adopted by the  
7 commission and shall be approved by the commission. Expenditures  
8 may be made from the fund for any function authorized in the  
9 order adopted by the commission submitting the regional jail  
10 district tax to the voters.

11 6. The director of revenue may [authorize the state  
12 treasurer to] make refunds from the amounts in the trust fund and  
13 credited to any district for erroneous payments and overpayments  
14 made, and may redeem dishonored checks and drafts deposited to  
15 the credit of such districts. If any district abolishes the tax,  
16 the commission shall notify the director of revenue of the action  
17 at least ninety days prior to the effective date of the repeal,  
18 and the director of revenue may order retention in the trust  
19 fund, for a period of one year, of two percent of the amount  
20 collected after receipt of such notice to cover possible refunds  
21 or overpayment of the tax and to redeem dishonored checks and  
22 drafts deposited to the credit of such accounts. After one year  
23 has elapsed after the effective date of abolition of the tax in  
24 such district, the director of revenue shall remit the balance in  
25 the account to the district and close the account of that  
26 district. The director of revenue shall notify each district in  
27 each instance of any amount refunded or any check redeemed from  
28 receipts due the district.

1           7. Except as provided in this section, all provisions of  
2 sections 32.085 and 32.087 shall apply to the tax imposed  
3 pursuant to this section.

4           8. The provisions of this section shall expire September  
5 30, ~~[2015]~~ 2028.

6           227.432. The portion of Interstate 470 at the interchange  
7 with Woods Chapel Road continuing to Lakewood Boulevard in  
8 Jackson County shall be designated as the "Judge Vincent E. Baker  
9 Memorial Highway". The department of transportation shall erect  
10 and maintain appropriate signs designating such highway, with the  
11 costs to be paid for by private donations.

12           227.446. The portion of U.S. Highway 50 from County Line  
13 Road continuing west to Mockingbird Road in Moniteau County shall  
14 be designated as the "Phyllis D. Shelley Memorial Highway". The  
15 department of transportation shall erect and maintain appropriate  
16 signs designating such highway, with costs to be paid for by  
17 private donation.

18           233.180. 1. At the term of the county commission in which  
19 such order is made, or at any subsequent term thereafter, the  
20 county commission shall appoint three commissioners of the  
21 special road district, who shall be voters of the district and  
22 owners of land within the district, who shall hold their office  
23 until the second Tuesday in April thereafter. The voters of the  
24 district shall elect three commissioners of the special road  
25 district, one of whom shall serve one year, one for two years and  
26 one for three years, and on municipal election days each year  
27 thereafter they shall elect a commissioner of the special road  
28 district to take the place of the one whose term is about to

1 expire, who shall serve three years.

2 2. No person shall be elected or appointed commissioner of  
3 the special road district who is not a voter of the district or a  
4 registered voter from the county in which the district is located  
5 and an owner of land in the district. Any vacancy caused by  
6 resignation, death, removal from the district of a commissioner  
7 of the special road district or sale of all land owned by [him]  
8 the commissioner in the district shall be filled for the  
9 unexpired term by appointment by the remaining commissioners of  
10 the special road district. All commissioners of the special road  
11 district shall qualify by taking, subscribing and filing with the  
12 county clerk the oath prescribed by the constitution of this  
13 state, and that they will faithfully, honestly and impartially  
14 discharge their duties as commissioners of the special road  
15 district according to law.

16 3. If for any reason the board of commissioners of the  
17 special road district herein mentioned shall fail to fill a  
18 vacancy or vacancies caused by the expiration of the term of any  
19 one or more of the commissioners of the special road district,  
20 then the county commission is hereby authorized and required to  
21 appoint a person to fill the vacancy.

22 233.295. 1. Whenever a petition, signed by the owners of a  
23 majority of the acres of land, within a road district organized  
24 under the provisions of sections 233.170 to 233.315 shall be  
25 filed with the county commission of any county in which such  
26 district is situated, setting forth the name of the district and  
27 the number of acres owned by each signer of such petition and the  
28 whole number of acres in such district, the county commission

1 shall have power, if in its opinion the public good will be  
2 thereby advanced, to disincorporate such road district. No such  
3 road district shall be disincorporated until notice is published  
4 in at least one newspaper of general circulation in the county  
5 where the district is situated for four weeks successively prior  
6 to the hearing of such petition.

7         2. In any county with a population of at least thirty-two  
8 thousand inhabitants which adjoins a county of the first  
9 classification which contains a city with a population of one  
10 hundred thousand or more inhabitants that adjoins no other county  
11 of the first classification, whenever a petition signed by at  
12 least fifty registered voters residing within the district  
13 organized under the provisions of sections 233.170 to 233.315 is  
14 filed with the county clerk of the county in which the district  
15 is situated, setting forth the name of the district and  
16 requesting the disincorporation of such district, the county  
17 clerk shall certify for election the following question to be  
18 voted upon by the eligible voters of the district:

19         Shall the ..... incorporated road  
20 district organized under the provisions of sections 233.170 to  
21 233.315, RSMo, be dissolved?

22                      YES                      NO

23 If a majority of the persons voting on the question are in favor  
24 of the proposition, then the county commission shall  
25 disincorporate the road district.

26         3. The petition filed pursuant to subsection 2 of this  
27 section shall be submitted to the clerk of the county no later  
28 than eight weeks prior to the next countywide election at which

1 the question will be voted upon.

2 4. Notwithstanding other provisions of this section to the  
3 contrary, in any county of the first classification with more  
4 than one hundred four thousand six hundred but less than one  
5 hundred four thousand seven hundred inhabitants, any petition to  
6 disincorporate a road district organized under sections 233.170  
7 to 233.315 shall be presented to the county commission or similar  
8 authority. The petition shall be signed by the lesser of fifty  
9 or a majority of the registered voters residing within the  
10 district, shall state the name of the district, and shall request  
11 the disincorporation of the district. If a petition is submitted  
12 as authorized in this section, and it is the opinion of the  
13 county commission that the public good will be advanced by the  
14 disincorporation after providing notice and a hearing as required  
15 in this section, then the county commission shall disincorporate  
16 the road district. This subsection shall not apply to any road  
17 district located in two counties.

18 5. Notwithstanding other provisions of this section to the  
19 contrary, in any county of the third classification without a  
20 township form of government and with more than thirty-four  
21 thousand but fewer than thirty-four thousand one hundred  
22 inhabitants, any petition to disincorporate a road district  
23 organized under sections 233.170 to 233.315 shall be presented to  
24 the county commission or similar authority. The petition shall  
25 be signed by the lesser of fifty or a majority of the registered  
26 voters residing within the district, shall state the name of the  
27 district, and shall request the disincorporation of the district.  
28 If a petition is submitted as authorized in this section, and it

1 is the opinion of the county commission that the public good will  
2 be advanced by the disincorporation after providing notice and a  
3 hearing as required in this section, then the county commission  
4 shall disincorporate the road district. This subsection shall  
5 not apply to any road district located in two counties.

6 6. Notwithstanding other provisions of this section to the  
7 contrary, in any county of the second classification with more  
8 than fifty-four thousand two hundred but fewer than fifty-four  
9 thousand three hundred inhabitants, any petition to  
10 disincorporate a road district organized under sections 233.170  
11 to 233.315 shall be presented to the county commission or similar  
12 authority. The petition shall be signed by the lesser of fifty  
13 or a majority of the registered voters residing within the  
14 district, shall state the name of the district, and shall request  
15 the disincorporation of the district. If a petition is submitted  
16 as authorized in this section, and it is the opinion of the  
17 county commission that the public good will be advanced by the  
18 disincorporation after providing notice and a hearing as required  
19 in this section, then the county commission shall disincorporate  
20 the road district. This subsection shall not apply to any road  
21 district located in two counties.

22 7. Notwithstanding other provisions of this section to the  
23 contrary, in any county, any petition to disincorporate a road  
24 district organized under sections 233.170 to 233.315 shall be  
25 presented to the county commission or similar authority. The  
26 petition shall be signed by the lesser of fifty or a majority of  
27 the registered voters residing within the district, shall state  
28 the name of the district, and shall request the disincorporation

1 of the district. If a petition is submitted as authorized in  
2 this section, and it is the opinion of the county commission that  
3 the public good will be advanced by the disincorporation after  
4 providing notice and a hearing as required in this section, then  
5 the county commission shall disincorporate the road district.  
6 This subsection shall not apply to any road district located in  
7 two counties.

8 8. Notwithstanding other provisions of this section to the  
9 contrary, in any county, a petition to disincorporate a road  
10 district located in two counties organized under sections 233.170  
11 to 233.315 shall be presented to the county commission or similar  
12 authority in each county in which the road district is located.  
13 Each petition shall be signed by the lesser of fifty or a  
14 majority of the registered voters residing within the district  
15 and county, shall state the name of the district, and shall  
16 request the disincorporation of the district. If a petition is  
17 submitted as authorized in this section, and it is the opinion of  
18 the county commission in each county in which the road district  
19 is located that the public good will be advanced by the  
20 disincorporation after providing notice and a hearing as required  
21 in this section, then the county commission in each county in  
22 which the road district is located shall disincorporate the road  
23 district. A road district located in two counties shall not be  
24 disincorporated until it is disincorporated in each county in  
25 which it is located.

26 9. The county commission or similar authority shall have  
27 the power to combine two or more road districts organized under  
28 sections 233.170 to 233.315 upon request by a petition signed by

1 a majority of the commissioners in each of the road districts  
2 seeking to be combined.

3 10. The petition presented to the county commission or  
4 similar authority shall set forth the request that the road  
5 districts desire to be consolidated and shall set forth the  
6 proposed name of the new road district. If a petition is  
7 submitted as authorized in this section, then the county  
8 commission or similar authority shall hold a public hearing at a  
9 place and time it designates after it has published notice of the  
10 hearing for four consecutive weeks in a newspaper of general  
11 circulation in the county.

12 11. After said hearing, if it is the opinion of the county  
13 commission that the public good will be advanced by the  
14 consolidation of the districts, then the county commission or  
15 similar authority shall issue its order consolidating the  
16 districts and in its order set the effective date of the  
17 consolidation.

18 12. Upon consolidation, the county commission or similar  
19 authority shall appoint the three initial commissioners of the  
20 consolidated district, one for a term of one year, one for a term  
21 of two years, and one for a term of three years.

22 13. Upon consolidation, all assets and liabilities of the  
23 combined districts shall vest in the new consolidated district.  
24 In the event the tax levies of the combined districts are  
25 different, then the initial tax levy for the consolidated  
26 district shall be the lower of the districts which were combined  
27 until changed as provided by statute.

28 14. The county commission or similar authority shall have



1 the power to make deeds, bills of sale, or other instruments  
2 transferring the assets of the districts combined to the new  
3 consolidated district and shall have all other powers necessary  
4 to effectuate the consolidation and transfer of all assets and  
5 liabilities to the consolidated road district.

6 15. The provision of subsections 9 to 15 of this section  
7 shall not apply to any road district located in two counties.

8 304.190. 1. No motor vehicle, unladen or with load,  
9 operating exclusively within the corporate limits of cities  
10 containing seventy-five thousand inhabitants or more or within  
11 two miles of the corporate limits of the city or within the  
12 commercial zone of the city shall exceed fifteen feet in height.

13 2. No motor vehicle operating exclusively within any said  
14 area shall have a greater weight than twenty-two thousand four  
15 hundred pounds on one axle.

16 3. The "commercial zone" of the city is defined to mean  
17 that area within the city together with the territory extending  
18 one mile beyond the corporate limits of the city and one mile  
19 additional for each fifty thousand population or portion thereof  
20 provided, however:

21 (1) The commercial zone surrounding a city not within a  
22 county shall extend twenty-five miles beyond the corporate limits  
23 of any such city not located within a county and shall also  
24 extend throughout any county with a charter form of government  
25 which adjoins that city and throughout any county with a charter  
26 form of government and with more than two hundred fifty thousand  
27 but fewer than three hundred fifty thousand inhabitants that is  
28 adjacent to such county adjoining such city;

1           (2) The commercial zone of a city with a population of at  
2 least four hundred thousand inhabitants but not more than four  
3 hundred fifty thousand inhabitants shall extend twelve miles  
4 beyond the corporate limits of any such city; except that this  
5 zone shall extend from the southern border of such city's limits,  
6 beginning with the western-most freeway, following said freeway  
7 south to the first intersection with a multilane undivided  
8 highway, where the zone shall extend south along said freeway to  
9 include a city of the fourth classification with more than eight  
10 thousand nine hundred but less than nine thousand inhabitants,  
11 and shall extend north from the intersection of said freeway and  
12 multilane undivided highway along the multilane undivided highway  
13 to the city limits of a city with a population of at least four  
14 hundred thousand inhabitants but not more than four hundred fifty  
15 thousand inhabitants, and shall extend east from the city limits  
16 of a special charter city with more than two hundred seventy-five  
17 but fewer than three hundred seventy-five inhabitants along State  
18 Route 210 and northwest from the intersection of State Route 210  
19 and State Route 10 to include the boundaries of any city of the  
20 third classification with more than ten thousand eight hundred  
21 but fewer than ten thousand nine hundred inhabitants and located  
22 in more than one county. The commercial zone shall continue east  
23 along State Route 10 from the intersection of State Route 10 and  
24 State Route 210 to the eastern city limit of a city of the fourth  
25 classification with more than five hundred fifty but fewer than  
26 six hundred twenty-five inhabitants and located in any county of  
27 the third classification without a township form of government  
28 and with more than twenty-three thousand but fewer than twenty-

1 six thousand inhabitants and with a city of the third  
2 classification with more than five thousand but fewer than six  
3 thousand inhabitants as the county seat. The commercial zone  
4 described in this subdivision shall be extended to also include  
5 the stretch of State Route 45 from its intersection with  
6 Interstate 29 extending northwest to the city limits of any  
7 village with more than forty but fewer than fifty inhabitants and  
8 located in any county of the first classification with more than  
9 eighty-three thousand but fewer than ninety-two thousand  
10 inhabitants and with a city of the fourth classification with  
11 more than four thousand five hundred but fewer than five thousand  
12 inhabitants as the county seat. The commercial zone described in  
13 this subdivision shall be extended east from the intersection of  
14 State Route 7 and U.S. Highway 50 to include the city limits of a  
15 city of the fourth classification with more than one thousand  
16 fifty but fewer than one thousand two hundred inhabitants and  
17 located in any county with a charter form of government and with  
18 more than six hundred thousand but fewer than seven hundred  
19 thousand inhabitants, and from the eastern limits of said city  
20 east along U.S. Highway 50 up to and including the intersection  
21 of U.S. Highway 50 and State Route AA, then south along State  
22 Route AA up to and including the intersection of State Route AA  
23 and State Route 58, then west along State Route 58 to include the  
24 city limits of a city of the fourth classification with more than  
25 one hundred forty but fewer than one hundred sixty inhabitants  
26 and located in any county of the first classification with more  
27 than ninety-two thousand but fewer than one hundred one thousand  
28 inhabitants, and from the western limits of said city along State

1 Route 58 to where State Route 58 intersects with State Route 7;

2 (3) The commercial zone of a city of the third  
3 classification with more than nine thousand six hundred fifty but  
4 fewer than nine thousand eight hundred inhabitants shall extend  
5 south from the city limits along U.S. Highway 61 to the  
6 intersection of State Route 00 in a county of the third  
7 classification without a township form of government and with  
8 more than seventeen thousand eight hundred but fewer than  
9 seventeen thousand nine hundred inhabitants;

10 (4) The commercial zone of a home rule city with more than  
11 one hundred eight thousand but fewer than one hundred sixteen  
12 thousand inhabitants and located in a county of the first  
13 classification with more than one hundred fifty thousand but  
14 fewer than two hundred thousand inhabitants shall extend north  
15 from the city limits along U.S. Highway 63, a state highway, to  
16 the intersection of State Route NN, and shall continue west and  
17 south along State Route NN to the intersection of State Route  
18 124, and shall extend east from the intersection along State  
19 Route 124 to U.S. Highway 63. The commercial zone described in  
20 this subdivision shall also extend east from the city limits  
21 along State Route WW to the intersection of State Route J and  
22 continue south on State Route J for four miles.

23 4. In no case shall the commercial zone of a city be  
24 reduced due to a loss of population. The provisions of this  
25 section shall not apply to motor vehicles operating on the  
26 interstate highways in the area beyond two miles of a corporate  
27 limit of the city unless the United States Department of  
28 Transportation increases the allowable weight limits on the

1 interstate highway system within commercial zones. In such case,  
2 the mileage limits established in this section shall be  
3 automatically increased only in the commercial zones to conform  
4 with those authorized by the United States Department of  
5 Transportation.

6 5. Nothing in this section shall prevent a city, county, or  
7 municipality, by ordinance, from designating the routes over  
8 which such vehicles may be operated.

9 6. No motor vehicle engaged in interstate commerce, whether  
10 unladen or with load, whose operations in the state of Missouri  
11 are limited exclusively to the commercial zone of a first class  
12 home rule municipality located in a county with a population  
13 between eighty thousand and ninety-five thousand inhabitants  
14 which has a portion of its corporate limits contiguous with a  
15 portion of the boundary between the states of Missouri and  
16 Kansas, shall have a greater weight than twenty-two thousand four  
17 hundred pounds on one axle, nor shall exceed fifteen feet in  
18 height.

19 311.179. 1. Any person possessing the qualifications and  
20 meeting the requirements of this chapter who is licensed to sell  
21 intoxicating liquor by the drink at retail in an international  
22 airport located in a county with a charter form of government and  
23 with more than nine hundred fifty thousand inhabitants may apply  
24 to the supervisor of [liquor control] alcohol and tobacco control  
25 for a special permit[. The permit shall allow] which:

26 (1) Allows the premises located in the international  
27 airport in such county to open at 4 a.m. and sell intoxicating  
28 liquor by the drink at retail for consumption [on the premises

1 where sold]. The provisions of this section and not those of  
2 section 311.097 regarding the time of opening shall apply to the  
3 sale of intoxicating liquor by the drink at retail for  
4 consumption on the premises where sold on Sunday[.];

5 (2) Allows persons to leave licensed establishments with an  
6 alcoholic beverage and enter other airport designated areas  
7 located within such airport. No person shall take any alcoholic  
8 beverage or beverages outside such designated areas, including  
9 onto any airplane; and

10 (3) Requires every licensee within such international  
11 airport to serve alcoholic beverages in containers that display  
12 and contain the licensee's trade name or logo or some other mark  
13 that is unique to that license and licensee.

14 2. An applicant granted a special permit pursuant to this  
15 section shall, in addition to all other fees required by this  
16 chapter, pay an additional fee of three hundred dollars a year  
17 payable at the time and in the same manner as its other license  
18 fees.

19 347.048. 1. (1) Any limited liability company that owns  
20 and rents or leases real property, or owns unoccupied real  
21 property, located within any home rule city with a population of  
22 more than four hundred thousand inhabitants which is located in  
23 more than one county, shall file with that city's clerk an  
24 affidavit listing the name and street address of at least one  
25 natural person who has management control and responsibility for  
26 the real property owned and leased or rented by the limited  
27 liability company, or owned by the limited liability company and  
28 unoccupied.

