

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 114
99TH GENERAL ASSEMBLY

0148H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 49.060, 50.622, 50.740, 50.1190, 52.290, 89.020, 94.900, 94.902, 105.030, 137.280, 137.345, 140.100, 182.640, 182.660, 321.242, 321.246, 473.730, 473.743, 473.747, and 475.120, RSMo, and to enact in lieu thereof twenty-four new sections relating to political subdivisions, with a delayed effective date for certain sections.

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

Section A. Sections 49.060, 50.622, 50.740, 50.1190, 52.290, 89.020, 94.900, 94.902, 105.030, 137.280, 137.345, 140.100, 182.640, 182.660, 321.242, 321.246, 473.730, 473.743, 473.747, and 475.120, RSMo, are repealed and twenty-four new sections enacted in lieu thereof, to be known as sections 49.060, 50.622, 50.740, 50.1190, 52.290, 64.002, 65.702, 67.142, 67.405, 89.020, 94.900, 94.902, 94.903, 105.030, 137.280, 137.345, 140.100, 182.640, 182.660, 321.242, 321.246, 473.730, 473.743, and 475.120, to read as follows:

- 49.060. **1.** When a vacancy shall occur in the office of a county commissioner, the vacancy shall at once be certified by the clerk of the commission to the governor~~[- who shall fill such vacancy with a person who resides in the district at the time the vacancy occurs, as provided by law].~~
- 2. If at the time the vacancy occurs there is less than one year remaining in the unexpired term, the vacancy shall be filled as provided in section 105.030.**
- 3. If at the time the vacancy occurs there is one year or more remaining in the unexpired term, it shall be the duty of the governor to fill such vacancy by appointing, by and with the advice and consent of the senate subject to the provisions of article IV, section 51 of the Constitution of Missouri, some eligible person to said office who shall discharge the duties thereof until the next general election, at which time a commissioner shall be**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

12 **chosen for the remainder of the term, who shall hold such office until a successor is duly**
13 **elected and qualified, unless sooner removed.**

14 **4. This section shall not apply to any county which has adopted a charter for its**
15 **own government under article VI, section 18 of the Constitution of Missouri.**

50.622. 1. Any county may amend the annual budget during any fiscal year in which the
2 county receives additional funds, and such amount or source, including, but not limited to,
3 federal or state grants or private donations, could not be estimated when the budget was adopted.
4 The county shall follow the same procedures as required in sections 50.525 to 50.745 for
5 adoption of the annual budget to amend its budget during a fiscal year.

6 2. Any county may decrease the annual budget twice during any fiscal year in which the
7 county experiences a verifiable decline in funds of two percent or more, and such amount could
8 not be estimated or anticipated when the budget was adopted, provided that any decrease in
9 appropriations shall not unduly affect any one officeholder. Before any reduction affecting an
10 independently elected officeholder can occur, negotiations shall take place with all officeholders
11 who receive funds from the affected category of funds in an attempt to cover the shortfall. The
12 county shall follow the same procedures as required in sections 50.525 to 50.745 to decrease the
13 annual budget, except that the notice provided for in section 50.600 shall be extended to thirty
14 days for purposes of this subsection. Such notice shall include a published summary of the
15 proposed reductions and an explanation of the shortfall.

16 3. Any decrease in an appropriation authorized under subsection 2 of this section shall
17 not impact any dedicated fund otherwise provided by law.

18 4. County commissioners may reduce budgets of departments under their direct
19 supervision and responsibility at any time without the restrictions imposed by this section.

20 5. Subsections 2, 3, and 4 of this section shall expire on July 1, ~~2016~~ **2027**.

21 6. Notwithstanding the provisions of this section, no charter county shall be restricted
22 from amending its budget under and pursuant to the terms of its charter.

50.740. 1. It is hereby made the first duty of the county commission in counties of
2 classes three and four at its regular January term to go over the estimates and revise and amend
3 the same in such way as to promote efficiency and economy in county government. The
4 commission may alter or change any estimate as public interest may require and to balance the
5 budget, first giving the person preparing supporting data an opportunity to be heard. After the
6 county commission shall have revised the estimate it shall be the duty of the clerk of said
7 commission forthwith to enter such revised estimate on the record of the said commission and
8 the commission shall forthwith enter thereon its approval.

9 2. The county clerk shall within five days after the date of approval of such budget
10 estimate file a certified copy thereof with the county treasurer, taking a receipt therefor, and he

11 shall also forward a certified copy thereof to the state auditor by registered mail **or by electronic**
12 **means under subsection 4 of this section.** The county treasurer shall not pay nor enter protest
13 on any warrant except payroll for the current year until such budget estimate shall have been so
14 filed. If any county treasurer shall pay or enter for protest any warrant except payroll before the
15 budget estimate shall have been filed, as by sections 50.525 to 50.745 provided, the county
16 treasurer shall be liable on the official bond for such act. Immediately upon receipt of the
17 estimated budget the state auditor shall send to the county clerk the receipt therefor by registered
18 mail **or by electronic means under subsection 4 of this section.**

19 3. Any order of the county commission of any county authorizing or directing the
20 issuance of any warrant contrary to any provision of this law shall be void and of no binding
21 force or effect; and any county clerk, county treasurer, or other officer participating in the
22 issuance or payment of any such warrant shall be liable therefor upon the official bond.

23 **4. For the purposes of fulfilling their respective requirements under subsection 2**
24 **of this section, the county clerk and state auditor may correspond with the other by email**
25 **or other electronic system established by the state auditor for that purpose.**

50.1190. In addition to the fees collected under chapter 59, **the county recorder of**
2 **deeds shall collect one additional dollar on the recording of any instrument specified in**
3 **subdivisions (1) and (2) of subsection 1 of section 59.330, which shall be deposited to the**
4 **statutory county recorders fund established in subsection 2 of section 59.800. Additionally,**
5 the county recorder of deeds in all counties, except in counties of the first classification having
6 a charter form of government and any city not within a county, shall collect a [~~six-dollar~~] **nine-**
7 **dollar** fee on all documents recorded or filed. The recorder shall transfer monthly all such fees
8 and interest to the county treasurer. The treasurer shall forthwith transmit such fees and interest
9 to the board for deposit in the county employees' retirement fund.

52.290. 1. In all counties except counties having a charter form of government before
2 January 1, 2008, and any city not within a county, the collector shall collect on behalf of the
3 county a fee for the collection of delinquent and back taxes of [~~seven~~] **nine** percent on all sums
4 collected to be added to the face of the tax bill and collected from the party paying the tax. [~~Two-~~
5 ~~sevenths~~] **Two-ninths** of the fees collected pursuant to the provisions of this section shall be paid
6 into the county general fund [~~two-sevenths~~] , **two-ninths** of the fees collected pursuant to the
7 provisions of this section shall be paid into the tax maintenance fund of the county as required
8 by section 52.312, and [~~three-sevenths~~] **five-ninths** of the fees collected pursuant to the
9 provisions of this section shall be paid into the county employees' retirement fund created by
10 sections 50.1000 to 50.1200. Notwithstanding provisions of law to the contrary, an authorization
11 for collection of a fee for the collection of delinquent and back taxes in a county's charter, at a
12 rate different than the rate allowed by law, shall control.

13 2. In all counties having a charter form of government, other than any county adopting
14 a charter form of government after January 1, 2008, and any city not within a county, the
15 collector shall collect on behalf of the county and pay into the county general fund a fee for the
16 collection of delinquent and back taxes of two percent on all sums collected to be added to the
17 face of the tax bill and collected from the party paying the tax except that in a county with a
18 charter form of government and with more than two hundred fifty thousand but less than seven
19 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the
20 collection of delinquent and back taxes of three percent on all sums collected to be added to the
21 face of the tax bill and collected from the party paying the tax. If a county is required by section
22 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection
23 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection
24 shall be paid into the county general fund.

25 3. Such county collector may accept credit cards as proper form of payment of
26 outstanding delinquent and back taxes due. No county collector may charge a surcharge for
27 payment by credit card.

**64.002. For purposes of a zoning law, ordinance, or code authorized and enacted
2 under this chapter, a zoning or property classification of agricultural or horticultural shall
3 include any sawmill or planing mill as defined in the U.S. Department of Labor's Standard
4 Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number
5 2421.**

**65.702. For purposes of a zoning law, ordinance, or code authorized and enacted
2 under sections 65.650 to 65.700, a zoning or property classification of agricultural or
3 horticultural shall include any sawmill or planing mill as defined in the U.S. Department
4 of Labor's Standard Industrial Classification (SIC) Manual under Industry Group 242
5 with the SIC number 2421.**

**67.142. 1. Nothing in this chapter shall be construed to limit in any manner the
2 authority of any village, town, political subdivision, or city, including any home rule city,
3 to prohibit dogs from running at large or to further control or regulate dogs within its
4 boundaries, provided that no such ordinance, order, policy, or regulation is specific to
5 breed.**

**2. The general assembly hereby occupies and preempts the entire field of legislation
7 touching in any way the control or regulation of specific breeds of dogs to the complete
8 exclusion of any order, ordinance, policy, or regulation by any village, town, or city,
9 including any home rule city, in this state. Any existing or future order, ordinance, policy,
10 or regulation in this field is or shall be null and void.**

67.405. 1. No ordinance or law enacted by a political subdivision shall penalize a resident, tenant, or landlord for requesting police or emergency assistance if made by or on behalf of a victim of abuse or a victim of a crime if:

(1) The person who requests police or emergency assistance holds a reasonable belief that intervention or emergency assistance is necessary to prevent the perpetration or escalation of abuse, a crime, or an emergency; or

(2) Police or emergency assistance is actually needed in response to abuse, a crime, or an emergency.

2. Any ordinance or law that violates subsection 1 of this section shall be invalid and void. However, this section shall not supersede expedited eviction proceedings under sections 441.710 to 441.880.

3. As used in this section, the following terms mean:

(1) "Abuse", the same meaning as that term is defined under section 455.010;

(2) "Crime", any criminal offense of this state or a political subdivision thereof;

(3) "Penalize", the actual or threatened revocation, suspension, or nonrenewal of a rental license; the actual or threatened assessment of fines; or the actual or threatened eviction, or causing the actual or threatened eviction, from leased premises.

89.020. 1. For the purpose of promoting health, safety, morals or the general welfare of the community, the legislative body of all cities, towns, and villages is hereby empowered to regulate and restrict the height, number of stories, and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, courts, and other open spaces, the density of population, the preservation of features of historical significance, and the location and use of buildings, structures and land for trade, industry, residence or other purposes.

2. For the purpose of any zoning law, ordinance or code, the classification single family dwelling or single family residence shall include any home in which eight or fewer unrelated mentally or physically handicapped persons reside, and may include two additional persons acting as houseparents or guardians who need not be related to each other or to any of the mentally or physically handicapped persons residing in the home. In the case of any such residential home for mentally or physically handicapped persons, the local zoning authority may require that the exterior appearance of the home and property be in reasonable conformance with the general neighborhood standards. Further, the local zoning authority may establish reasonable standards regarding the density of such individual homes in any specific single family dwelling neighborhood.

3. No person or entity shall contract or enter into a contract which would restrict group homes or their location as described in this section from and after September 28, 1985.

19 4. Any county, city, town or village which has a population of at least five hundred and
20 whose boundaries are partially contiguous with a portion of a lake with a shoreline of at least one
21 hundred fifty miles shall have the authority to enforce its zoning laws, ordinances or codes for
22 one hundred yards beyond the shoreline which is adjacent to its boundaries. In the event that a
23 lake is not large enough to allow any county, city, town or village to enforce its zoning laws,
24 ordinances or codes for one hundred yards beyond the shoreline without encroaching on the
25 enforcement powers granted another county, city, town or village under this subsection, the
26 counties, cities, towns and villages whose boundaries are partially contiguous to such lake shall
27 enforce their zoning laws, ordinances or orders under this subsection pursuant to an agreement
28 entered into by such counties, cities, towns ~~and~~ or villages.

29 5. Should a single family dwelling or single family residence as ~~defined~~ **described** in
30 subsection 2 of this section cease to operate for the purpose as set forth in subsection 2 of this
31 section, any other use of such home, other than allowed by local zoning restrictions, must be
32 approved by the local zoning authority.

33 6. For purposes of any zoning law, ordinance or code the classification of single family
34 dwelling or single family residence shall include any private residence licensed by the children's
35 division or department of mental health to provide foster care to one or more but less than seven
36 children who are unrelated to either foster parent by blood, marriage or adoption. Nothing in this
37 subsection shall be construed to relieve the children's division, the department of mental health
38 or any other person, firm or corporation occupying or utilizing any single family dwelling or
39 single family residence for the purposes specified in this subsection from compliance with any
40 ordinance or regulation relating to occupancy permits except as to number and relationship of
41 occupants or from compliance with any building or safety code applicable to actual use of such
42 single family dwelling or single family residence.

43 7. Any city, town, or village that is granted zoning powers under this section and is
44 located within a county that has adopted zoning regulations under chapter 64 may enact an
45 ordinance to adopt by reference the zoning regulations of such county in lieu of adopting its own
46 zoning regulations.

47 **8. For purposes of any zoning law, ordinance, or code authorized and enacted**
48 **under this section, a zoning or property classification of agricultural or horticultural shall**
49 **include any sawmill or planing mill as defined in the U.S. Department of Labor's Standard**
50 **Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number**
51 **2421.**

 94.900. 1. (1) The governing body of the following cities may impose a tax as provided
2 in this section:

3 (a) Any city of the third classification with more than ten thousand eight hundred but less
4 than ten thousand nine hundred inhabitants located at least partly within a county of the first
5 classification with more than one hundred eighty-four thousand but less than one hundred eighty-
6 eight thousand inhabitants;

7 (b) **Any city of the fourth classification with more than four thousand five hundred**
8 **but fewer than five thousand inhabitants;**

9 (c) Any city of the fourth classification with more than eight thousand nine hundred but
10 fewer than nine thousand inhabitants;

11 ~~[(c) Any city of the fourth classification with more than two thousand six hundred but~~
12 ~~fewer than two thousand seven hundred inhabitants and located in any county of the first~~
13 ~~classification with more than eighty-two thousand but fewer than eighty-two thousand one~~
14 ~~hundred inhabitants;]~~

15 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine
16 thousand inhabitants;

17 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-
18 five thousand inhabitants;

19 (f) **Any city of the fourth classification with more than thirteen thousand five**
20 **hundred but fewer than sixteen thousand inhabitants;**

21 (g) **Any city of the fourth classification with more than seven thousand but fewer**
22 **than eight thousand inhabitants; or**

23 (h) **Any city of the third classification with more than five thousand but fewer than**
24 **six thousand inhabitants and located in any county of the third classification without a**
25 **township form of government and with more than fourteen thousand but fewer than**
26 **sixteen thousand inhabitants.**

27 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby
28 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
29 percent on all retail sales made in such city which are subject to taxation under the provisions
30 of sections 144.010 to 144.525 for the purpose of improving the public safety for such city,
31 including but not limited to expenditures on equipment, city employee salaries and benefits, and
32 facilities for police, fire and emergency medical providers. The tax authorized by this section
33 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
34 order imposing a sales tax pursuant to the provisions of this section shall be effective unless the
35 governing body of the city submits to the voters of the city, at a county or state general, primary
36 or special election, a proposal to authorize the governing body of the city to impose a tax.

37 2. **(1) Except as otherwise provided in subdivision (2) of this subsection**, if the
38 proposal submitted involves only authorization to impose the tax authorized by this section, the
39 ballot of submission shall contain, but need not be limited to, the following language:

40 Shall the city of (city's name) impose a citywide sales tax of
41 (insert amount) for the purpose of improving the public safety of the city?

42 YES NO

43

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

46

47 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
48 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
49 amendments thereto shall be in effect on the first day of the second calendar quarter after the
50 director of revenue receives notification of adoption of the local sales tax. If a proposal receives
51 less than the required majority, then the governing body of the city shall have no power to
52 impose the sales tax herein authorized unless and until the governing body of the city shall again
53 have submitted another proposal to authorize the governing body of the city to impose the sales
54 tax authorized by this section and such proposal is approved by the required majority of the
55 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
56 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
57 to this section.

58 **(2) For any city described in paragraph (b) of subdivision (1) of subsection 1 of this**
59 **section, if the proposal submitted involves only authorization to impose the tax authorized**
60 **by this section, the ballot of submission shall contain, but need not be limited to, the**
61 **following language:**

62 Shall the city of (city's name) impose a citywide sales tax
63 of (insert amount) for a period of ten years from the date on which the tax is first
64 imposed for the purpose of improving the public safety of the city?

65 YES NO

66

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

69

70 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
71 **favor of the proposal submitted pursuant to this subdivision, then the ordinance or order**
72 **and any amendments thereto shall be in effect on the first day of the second calendar**

73 **quarter after the director of revenue receives notification of adoption of the local sales tax.**
74 **If a proposal receives less than the required majority, then the governing body of the city**
75 **shall have no power to impose the sales tax herein authorized and the authorization is**
76 **repealed.**

77 3. All revenue received by a city from the tax authorized under the provisions of this
78 section shall be deposited in a special trust fund and shall be used solely for improving the public
79 safety for such city for so long as the tax shall remain in effect.

80 4. Once the tax authorized by this section is abolished or is terminated by any means, all
81 funds remaining in the special trust fund shall be used solely for improving the public safety for
82 the city. Any funds in such special trust fund which are not needed for current expenditures may
83 be invested by the governing body in accordance with applicable laws relating to the investment
84 of other city funds.

85 5. All sales taxes collected by the director of the department of revenue under this
86 section on behalf of any city, less one percent for cost of collection which shall be deposited in
87 the state's general revenue fund after payment of premiums for surety bonds as provided in
88 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
89 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
90 deemed to be state funds and shall not be commingled with any funds of the state. The
91 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be
92 transferred and placed to the credit of the general revenue fund. The director of the department
93 of revenue shall keep accurate records of the amount of money in the trust and which was
94 collected in each city imposing a sales tax pursuant to this section, and the records shall be open
95 to the inspection of officers of the city and the public. Not later than the tenth day of each month
96 the director of the department of revenue shall distribute all moneys deposited in the trust fund
97 during the preceding month to the city which levied the tax; such funds shall be deposited with
98 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
99 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
100 may be made from the fund for any functions authorized in the ordinance or order adopted by
101 the governing body submitting the tax to the voters.

102 6. The director of the department of revenue may make refunds from the amounts in the
103 trust fund and credited to any city for erroneous payments and overpayments made, and may
104 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes
105 the tax, the city shall notify the director of the department of revenue of the action at least ninety
106 days prior to the effective date of the repeal and the director of the department of revenue may
107 order retention in the trust fund, for a period of one year, of two percent of the amount collected
108 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem

109 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
110 after the effective date of abolition of the tax in such city, the director of the department of
111 revenue shall remit the balance in the account to the city and close the account of that city. The
112 director of the department of revenue shall notify each city of each instance of any amount
113 refunded or any check redeemed from receipts due the city.

114 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
115 apply to the tax imposed pursuant to this section.

94.902. 1. The governing bodies of the following cities may impose a tax as provided
2 in this section:

3 (1) Any city of the third classification with more than twenty-six thousand three hundred
4 but less than twenty-six thousand seven hundred inhabitants;

5 (2) Any city of the fourth classification with more than thirty thousand three hundred but
6 fewer than thirty thousand seven hundred inhabitants;

7 (3) Any city of the fourth classification with more than twenty-four thousand eight
8 hundred but fewer than twenty-five thousand inhabitants;

9 (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-
10 two thousand inhabitants; ~~or~~

11 (5) Any city of the third classification with more than four thousand but fewer than four
12 thousand five hundred inhabitants and located in any county of the first classification with more
13 than two hundred thousand but fewer than two hundred sixty thousand inhabitants; **or**

14 **(6) Any city of the fourth classification with more than nine thousand five hundred**
15 **but fewer than ten thousand eight hundred inhabitants.**

16 2. The governing body of any city listed in subsection 1 of this section may impose, by
17 order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation
18 under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-
19 half of one percent, and shall be imposed solely for the purpose of improving the public safety
20 for such city, including but not limited to expenditures on equipment, city employee salaries and
21 benefits, and facilities for police, fire and emergency medical providers. The tax authorized in
22 this section shall be in addition to all other sales taxes imposed by law, and shall be stated
23 separately from all other charges and taxes. The order or ordinance imposing a sales tax under
24 this section shall not become effective unless the governing body of the city submits to the voters
25 residing within the city, at a county or state general, primary, or special election, a proposal to
26 authorize the governing body of the city to impose a tax under this section.

27 3. **(1) Except as otherwise provided in subdivision (2) of this subsection,** the ballot
28 of submission for the tax authorized in this section shall be in substantially the following form:

29 Shall the city of (city's name) impose a citywide sales tax at
30 a rate of (insert rate of percent) percent for the purpose of improving the public safety of
31 the city?

32 YES NO

33

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

36

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
38 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
39 become effective on the first day of the second calendar quarter after the director of revenue
40 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
41 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
42 effective unless the proposal is resubmitted under this section to the qualified voters and such
43 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
44 no event shall a proposal under this section be submitted to the voters sooner than twelve months
45 from the date of the last proposal under this section.

46 **(2) For any city described under subdivision (6) of subsection 1 of this section, the**
47 **ballot of submission for the tax authorized in this section shall be in substantially the**
48 **following form:**

49 Shall the city of (city's name) impose a citywide sales tax
50 at a rate of (insert rate of percent) percent until December 31, 2038, for the purpose
51 of improving the public safety of the city?

52 YES NO

53

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

56

57 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
58 **favor of the proposal, then the ordinance or order and any amendments to the order or**
59 **ordinance shall become effective on the first day of the second calendar quarter after the**
60 **director of revenue receives notice of the adoption of the sales tax. If a majority of the**
61 **votes cast on the proposal by the qualified voters voting thereon are opposed to the**
62 **proposal, then the tax shall not become effective unless the proposal is resubmitted under**
63 **this section to the qualified voters and such proposal is approved by a majority of the**
64 **qualified voters voting on the proposal. However, in no event shall a proposal under this**

65 **section be submitted to the voters sooner than twelve months from the date of the last**
66 **proposal under this section.**

67 4. Any sales tax imposed under this section shall be administered, collected, enforced,
68 and operated as required in section 32.087. All sales taxes collected by the director of the
69 department of revenue under this section on behalf of any city, less one percent for cost of
70 collection which shall be deposited in the state's general revenue fund after payment of premiums
71 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which
72 is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust
73 Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be
74 commingled with any funds of the state. The provisions of section 33.080 to the contrary
75 notwithstanding, money in this fund shall not be transferred and placed to the credit of the
76 general revenue fund. The director shall keep accurate records of the amount of money in the
77 trust fund and which was collected in each city imposing a sales tax under this section, and the
78 records shall be open to the inspection of officers of the city and the public. Not later than the
79 tenth day of each month the director shall distribute all moneys deposited in the trust fund during
80 the preceding month to the city which levied the tax. Such funds shall be deposited with the city
81 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by
82 an appropriation act to be enacted by the governing body of each such city. Expenditures may
83 be made from the fund for any functions authorized in the ordinance or order adopted by the
84 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the
85 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
86 special trust fund which are not needed for current expenditures shall be invested in the same
87 manner as other funds are invested. Any interest and moneys earned on such investments shall
88 be credited to the fund.

89 5. The director of the department of revenue may authorize the state treasurer to make
90 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
91 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
92 such cities. If any city abolishes the tax, the city shall notify the director of the action at least
93 ninety days before the effective date of the repeal, and the director may order retention in the
94 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
95 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
96 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date
97 of abolition of the tax in such city, the director shall remit the balance in the account to the city
98 and close the account of that city. The director shall notify each city of each instance of any
99 amount refunded or any check redeemed from receipts due the city.

100 6. The governing body of any city that has adopted the sales tax authorized in this section
101 may submit the question of repeal of the tax to the voters on any date available for elections for
102 the city. The ballot of submission shall be in substantially the following form:

103 Shall (insert the name of the city) repeal the sales tax
104 imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
105 safety of the city?

106 YES NO

107

108 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
109 effective on December thirty-first of the calendar year in which such repeal was approved. If a
110 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
111 the repeal, then the sales tax authorized in this section shall remain effective until the question
112 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
113 of the qualified voters voting on the question.

114 7. Whenever the governing body of any city that has adopted the sales tax authorized in
115 this section receives a petition, signed by ten percent of the registered voters of the city voting
116 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
117 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If
118 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
119 the repeal, that repeal shall become effective on December thirty-first of the calendar year in
120 which such repeal was approved. If a majority of the votes cast on the question by the qualified
121 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the
122 question is resubmitted under this section to the qualified voters and the repeal is approved by
123 a majority of the qualified voters voting on the question.

124 **8. Any sales tax imposed under this section by a city described under subdivision**
125 **(6) of subsection 1 of this section that is in effect as of December 31, 2038, shall**
126 **automatically expire. No city described under subdivision (6) of subsection 1 of this section**
127 **shall collect a sales tax pursuant to this section after January 1, 2039. Subsection 7 of this**
128 **section shall not apply to a sales tax imposed under this section by a city described under**
129 **subdivision (6) of subsection 1 of this section.**

130 **9.** Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
131 apply to the tax imposed under this section.

94.903. 1. The governing body of any city of the fourth classification with more
2 **than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants**
3 **may impose, by order or ordinance, a sales tax on all retail sales made in the city that are**
4 **subject to taxation under chapter 144. The tax authorized under this section may be**

5 imposed in an amount of up to one-half of one percent and shall be imposed solely for the
6 purpose of improving the public safety for such city including, but not limited to,
7 expenditures on equipment, city public safety employee salaries and benefits, and facilities
8 for police, fire, and emergency medical providers. The tax authorized under this section
9 shall be in addition to all other sales taxes imposed by law and shall be stated separately
10 from all other charges and taxes. The order or ordinance imposing a sales tax under this
11 section shall not become effective unless the governing body of the city submits to the
12 voters residing within the city, at a county or state general, primary, or special election, a
13 proposal to authorize the governing body of the city to impose a tax under this section.

14 2. The ballot language for the tax authorized under this section shall be in
15 substantially the following form:

16 Shall the city of (insert name of city) impose a citywide sales tax at a rate
17 of (insert rate) percent for the purpose of improving the public safety of the city?

18 YES NO

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
21 favor of the proposal, then the order or ordinance and any amendments to the order or
22 ordinance shall become effective on the first day of the second calendar quarter after the
23 director of revenue receives notice of the adoption of the sales tax. If a majority of the
24 votes cast on the proposal by the qualified voters voting thereon are opposed to the
25 proposal, then the tax shall not become effective unless the proposal is resubmitted under
26 this section to the qualified voters and such proposal is approved by a majority of the
27 qualified voters voting on the proposal. However, in no event shall a proposal under this
28 section be resubmitted to the voters sooner than twelve months from the date of the first
29 proposal under this section. If the resubmitted proposal receives less than the required
30 majority, then the governing body of the city shall have no power to impose the sales tax
31 herein authorized and the authorization is repealed.

32 3. Any sales tax imposed under this section shall be administered, collected,
33 enforced, and operated as required under section 32.087. All sales taxes collected by the
34 director of revenue under this section on behalf of any city, less one percent for cost of
35 collection, which shall be deposited in the state's general revenue fund after payment of
36 premiums for surety bonds, as provided in section 32.087, shall be deposited in a special
37 trust fund, which is hereby created in the state treasury, to be known as the "City Public
38 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be
39 state funds and shall not be commingled with any funds of the state. The provisions of
40 section 33.080 to the contrary notwithstanding, moneys in this fund shall not be transferred

41 and placed to the credit of the general revenue fund. The director shall keep accurate
 42 records of the amount of moneys in the trust fund and the amount that was collected in
 43 each city imposing a sales tax under this section, and the records shall be open to the
 44 inspection of officers of the city and the public. No later than the tenth day of each month,
 45 the director shall distribute all moneys deposited in the trust fund during the preceding
 46 month to the city which levied the tax. Such funds shall be deposited with the city
 47 treasurer of each such city, and all expenditures of funds arising from the trust fund shall
 48 be by an appropriation act to be enacted by the governing body of each such city.
 49 Expenditures may be made from the fund for any functions authorized in the ordinance
 50 or order adopted by the governing body submitting the tax to the voters. If the tax is
 51 repealed, all funds remaining in the special trust fund shall continue to be used solely for
 52 the designated purposes. Any funds in the special trust fund that are not needed for
 53 current expenditures shall be invested in the same manner as other funds are invested.
 54 Any interest and moneys earned on such investments shall be credited to the fund.

55 4. The director of revenue may make refunds from the amounts in the trust fund
 56 and credited to any city for erroneous payments and overpayments made and may redeem
 57 dishonored checks and drafts deposited to the credit of such cities. If any city repeals the
 58 tax, the city shall notify the director of the action at least ninety days before the effective
 59 date of the repeal, and the director may order retention in the trust fund, for a period of
 60 one year, of two percent of the amount collected after receipt of such notice to cover
 61 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
 62 deposited to the credit of such accounts. After one year has elapsed after the effective date
 63 of abolition of the tax in such city, the director shall remit the balance in the account to the
 64 city and close the account of that city. The director shall notify each city of each instance
 65 of any amount refunded or any check redeemed from receipts due to the city.

66 5. The governing body of any city that has adopted the sales tax authorized under
 67 this section may submit the question of repeal of the tax to the voters on any date available
 68 for elections for the city. The ballot language shall be in substantially the following form:

69 Shall the city of (insert name of city) repeal the sales tax imposed at a rate
 70 of (insert rate) percent for the purpose of improving the public safety of the city?

71 YES NO

72

73 If a majority of the votes cast on the question by the qualified voters voting thereon are in
 74 favor of repeal, that repeal shall become effective on December thirty-first of the calendar
 75 year in which such repeal was approved. If a majority of the votes cast on the question by
 76 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized

77 **under this section shall remain effective until the question is resubmitted and approved**
78 **under this section.**

79 **6. The governing body of any city that has adopted the sales tax authorized under**
80 **this section shall submit the question of the continuation of the tax to the voters twenty-five**
81 **years from the date of its inception and every twenty-five years thereafter on a date**
82 **available for elections for the city. The ballot language shall be in substantially the**
83 **following form:**

84 **Shall (insert name of city) continue collecting a sales tax imposed at a rate**
85 **of (insert rate) percent for the purpose of providing revenues for the operation of**
86 **public safety departments of the city?**

87 **YES** **NO**

88

89 **If a majority of the votes cast on the question by the qualified voters voting thereon are**
90 **opposed to continuation, the repeal shall become effective on December thirty-first of the**
91 **calendar year in which such continuation failed to be approved. If a majority of the votes**
92 **cast on the question by the qualified voters voting thereon are in favor of continuation,**
93 **then the sales tax authorized under this section shall remain effective until the question is**
94 **resubmitted under this section to the qualified voters and continuation fails to be approved**
95 **by a majority of the qualified voters voting on the question.**

96 **7. Except as modified under this section, all provisions of sections 32.085 and 32.087**
97 **shall apply to the tax imposed under this section.**

105.030. **1. Whenever any vacancy, caused in any manner or by any means whatsoever,**
2 **occurs or exists in any state or county office originally filled by election of the people, other than**
3 **in the offices of lieutenant governor, state senator or representative, sheriff, or recorder of deeds**
4 **in [the] any city [of St. Louis] not within a county, the vacancy shall be filled by appointment**
5 **by the governor [except that when a vacancy occurs in the office of county assessor after a**
6 **general election at which a person other than the incumbent has been elected, the person so**
7 **elected shall be appointed to fill the remainder of the unexpired term; and] , unless otherwise**
8 **provided by law.**

9 **2. The person appointed after duly qualifying and entering upon the discharge of his or**
10 **her duties under the appointment shall continue in office until the first Monday in January next**
11 **following the first ensuing general election, at which general election a person shall be elected**
12 **to fill the unexpired portion of the term, or for the ensuing regular term, as the case may be, and**
13 **the person so elected shall enter upon the discharge of the duties of the office the first Monday**
14 **in January next following his or her election[; except that when the term to be filled begins on**

15 any day other than the first Monday in January, the appointee of the governor shall be entitled
16 to hold the office until such other date].

17 **3. (1) Notwithstanding subsection 1 of this section or any other provision of law to**
18 **the contrary, when any vacancy, caused in any manner or by any means whatsoever,**
19 **occurs or exists in any county office, the county commission shall, no later than fourteen**
20 **days after the occurrence of the vacancy, fill the vacancy by appointment, and the person**
21 **so appointed by the county commission after duly qualifying and entering upon the**
22 **discharge of his or her duties under the appointment shall continue in office until the**
23 **governor fills the vacancy by appointment under subsection 1 of this section or until the**
24 **vacancy is filled by operation of another provision of law.**

25 **(2) In any county with only two county commissioners, if the commissioners cannot**
26 **agree upon an appointee, the acting presiding commissioner shall fill the appointment**
27 **required under subdivision (1) of this subsection.**

28 **4. The provisions of this section shall not apply to:**

29 **(1) Vacancies in county offices in any county which has adopted a charter for its own**
30 **government under Section 18, Article VI of the Constitution; or**

31 **(2) Vacancies in the office of any associate circuit judge, circuit clerk, prosecuting**
32 **attorney, or circuit attorney.**

33 **5. Any vacancy in the office of recorder of deeds in [the] any city [of St. Louis] not**
34 **within a county shall be filled by appointment by the mayor of that city.**

137.280. 1. Taxpayers' personal property lists, except those of merchants and
2 manufacturers, and except those of railroads, public utilities, pipeline companies or any other
3 person or corporation subject to special statutory requirements, such as chapter 151, who shall
4 return and file their assessments on locally assessed property no later than April first, shall be
5 delivered to the office of the assessor of the county between the first day of January and the first
6 day of March each year and shall be signed and certified by the taxpayer as being a true and
7 complete list or statement of all the taxable tangible personal property. If any person shall fail
8 to deliver the required list to the assessor by the first day of March, the owner of the property
9 which ought to have been listed shall be assessed a penalty added to the tax bill, based on the
10 assessed value of the property that was not reported, as follows:

11

12	Assessed Valuation	Penalty
13	0-\$1,000	\$ [10.00] 15.00
14	\$1,001-\$2,000	\$ [20.00] 25.00
15	\$2,001-\$3,000	\$ [30.00] 35.00
16	\$3,001-\$4,000	\$ [40.00] 45.00

17	\$4,001-\$5,000	\$ [50.00] 55.00
18	\$5,001-\$6,000	\$ [60.00] 65.00
19	\$6,001-\$7,000	\$ [70.00] 75.00
20	\$7,001-\$8,000	\$ [80.00] 85.00
21	\$8,001-\$9,000	\$ [90.00] 95.00
22	\$9,001 and above	\$ [100.00] 105.00.

23

24 The assessor in any county of the first classification without a charter form of government with
 25 a population of one hundred thousand or more inhabitants which contains all or part of a city
 26 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the
 27 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls
 28 into one of the following categories. The assessor in all other political subdivisions shall omit
 29 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one
 30 of the following categories:

31 (1) The taxpayer is in military service and is outside the state;

32 (2) The taxpayer filed timely, but in the wrong county;

33 (3) There was a loss of records due to fire or flood;

34 (4) The taxpayer can show the list was mailed timely as evidenced by the date of
 35 postmark; ~~[or]~~

36 (5) The assessor determines that no form for listing personal property was mailed to the
 37 taxpayer for that tax year; or

38 (6) The neglect occurred as a direct result of the actions or inactions of the county or its
 39 employees or contractors.

40 2. Between March first and April first, the assessor shall send to each taxpayer who was
 41 sent an assessment list for the current tax year, and said list was not returned to the assessor, a
 42 second notice that statutes require the assessment list be returned immediately. In the event the
 43 taxpayer returns the assessment list to the assessor before May first, the penalty described in
 44 subsection 1 of this section shall not apply. If said assessment list is not returned before May
 45 first by the taxpayer, the penalty shall apply.

46 3. It shall be the duty of the county commission and assessor to place on the assessment
 47 rolls for the year all personal property discovered in the calendar year which was taxable on
 48 January first of that year.

49 **4. By December thirty-first of each year, the assessor shall transmit to the county**
 50 **employees' retirement fund an electronic or paper copy of the log maintained under**
 51 **subsection 3 of section 50.1020 for the current calendar year and the previous calendar**
 52 **year. The assessor shall also report to the county employees' retirement fund the dollar**

53 **amount associated with any penalty waiver granted by the assessor. The county**
 54 **employees' retirement fund shall provide an analysis of expected revenue from assessed**
 55 **penalties compared to the actual revenue from assessed penalties to the joint committee on**
 56 **public employee retirement.**

137.345. 1. If any person, corporation, partnership or association neglects or refuses to
 2 deliver an itemized statement or list of all the taxable tangible personal property signed and
 3 certified by the taxpayer, as required by section 137.340, by the first day of March, ~~they~~ **the**
 4 **taxpayer** shall be assessed a penalty added to the tax bill, based on the assessed value of the
 5 property that was not reported, as follows:

6	Assessed Valuation	Penalty
7	0-\$1,000	\$ [10.00] 15.00
8	\$1,001-\$2,000	\$ [20.00] 25.00
9	\$2,001-\$3,000	\$ [30.00] 35.00
10	\$3,001-\$4,000	\$ [40.00] 45.00
11	\$4,001-\$5,000	\$ [50.00] 55.00
12	\$5,001-\$6,000	\$ [60.00] 65.00
13	\$6,001-\$7,000	\$ [70.00] 75.00
14	\$7,001-\$8,000	\$ [80.00] 85.00
15	\$8,001-\$9,000	\$ [90.00] 95.00
16	\$9,001 and above	\$ [100.00] 105.00.

17
 18 The assessor in any county of the first classification without a charter form of government with
 19 a population of one hundred thousand or more inhabitants which contains all or part of a city
 20 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the
 21 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls
 22 into one of the following categories. The assessor in all other political subdivisions shall omit
 23 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one
 24 of the following categories:

- 25 (1) The taxpayer is in military service and is outside the state;
- 26 (2) The taxpayer filed timely, but in the wrong county;
- 27 (3) There was a loss of records due to fire, theft, fraud or flood;
- 28 (4) The taxpayer can show the list was mailed timely as evidenced by the date of
 29 postmark; ~~or~~
- 30 (5) The assessor determines that no form for listing personal property was mailed to the
 31 taxpayer for that tax year; or

32 (6) The neglect occurred as a direct result of the actions or inactions of the county or its
33 employees or contractors.

34 2. It shall be the duty of the county commission and assessor to place on the assessment
35 rolls for the year all property discovered in the calendar year which was taxable on January first
36 of that year.

37 3. Between March first and April first, the assessor shall send to each taxpayer who was
38 sent an assessment list for the current tax year, and said list was not returned to the assessor, a
39 second notice that statutes require that the assessment list be returned immediately. In the event
40 the taxpayer returns the assessment list to the assessor before May first, the penalty described in
41 subsection 1 of this section shall not apply. If said assessment list is not returned before May
42 first by the taxpayer, the penalty shall apply.

43 4. The assessor, in the absence of the owner failing to deliver a required list of property,
44 is not required to furnish to the owner a duplicate of the assessment as made.

45 5. In every instance where a taxpayer has appealed to the board of equalization or the
46 state tax commission the assessment of the taxpayer's property, real or personal, and that appeal
47 has been successful, then in the next following and all subsequent years the basis upon which the
48 assessor must base future assessments of the subject property shall be the basis established by
49 the successful appeal and any increases must be established from that basis.

140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax
2 delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except
3 that the penalty on lands redeemed prior to sale shall not exceed two percent per month or
4 fractional part thereof.

5 2. For making and recording the delinquent land lists, the collector and the clerk shall
6 receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for
7 comparing and authenticating such list.

8 **3. In all counties except counties having a charter form of government before**
9 **January 1, 2018, and any city not within a county, in addition to the amount collected in**
10 **subsection 2 of this section, for making and recording the delinquent land lists, the**
11 **collector and the clerk shall each receive five dollars per tract or lot. The ten dollars shall**
12 **be paid into the county employees' retirement fund established pursuant to section 50.1010.**

182.640. 1. A consolidated public library district created under the provisions of
2 sections 182.610 to 182.670 shall be governed by a board of trustees which shall consist of not
3 less than eight trustees to be appointed by the county commission or county executive officers
4 of the counties participating in the consolidated public library district. **Upon the creation of a**
5 **consolidated district pursuant to section 182.620,** the county commission or county executive
6 officers of each participating county shall appoint four trustees who are residents of that county

7 and who reside in the district, as representatives of its county. **If an existing consolidated**
8 **public library district is enlarged by incorporating into it any county public library district**
9 **pursuant to section 182.660, then the county commission or county executive of the**
10 **petitioning county district shall appoint four trustees who are residents of that county as**
11 **representatives of the county. If an existing consolidated public library district is enlarged**
12 **by incorporating into it any city, municipal, school, or other public library district that**
13 **does not include an entire county, that includes territory outside of the consolidated**
14 **district's existing boundaries, and that petitions to join the consolidated district pursuant**
15 **to section 182.660, then the county commission or county executive of each county within**
16 **the petitioning district that is outside of the consolidated district's existing boundaries shall**
17 **appoint one trustee who resides in their county and also within the petitioning district as**
18 **a representative of the consolidated district.** No appointed trustee shall be an [elective]
19 **elected** official.

20 2. The trustees of the existing boards of a county public district shall remain as the
21 representatives of their respective county and shall serve the remainder of their respective term
22 as the governing board of a consolidated public library district. Upon expiration of their term
23 the county commission or county executive officer shall appoint a resident of the respective
24 county and district for a four-year term beginning the first day of July or until a successor shall
25 be appointed. Trustees in office as of August 28, 2005, who reside outside the district shall be
26 deemed to have vacated their trusteeships and successors shall be appointed under subsection
27 4 of this section.

28 3. Whenever any member of the board of trustees shall, without good cause, fail to attend
29 six consecutive board meetings of the consolidated public library district or whenever any
30 member of the board of trustees is deemed by the majority of the board of trustees to be guilty
31 of conduct prejudicial to the good order and effective operation of the consolidated public library
32 district, or whenever any member is deemed to be guilty of neglect of duty, then such member
33 may be removed by resolution of the board of trustees duly acted upon, after specification of
34 charge and hearing.

35 4. Vacancies in the board occasioned by removals, resignations, or otherwise shall be
36 reported to the county commission or county executive officers and shall be filled in like manner
37 as original appointments; except that, if the vacancy occurs during an unexpired term, the
38 appointment shall be for only the unexpired portion of that term.

39 5. No person shall be employed by the board of library trustees or by the librarian who
40 is related within the third degree by blood or by marriage to any trustee of the board.

41 6. Except as in sections 182.610 to 182.670 otherwise expressly provided, no trustee of
42 a consolidated public library district shall receive any fee, salary, gratuity or other compensation

43 or remuneration for acting as such; except that, the board of trustees may reimburse its members
44 for actual and necessary expenses incurred in the performance of their duties.

45 7. The board of trustees shall have a president, secretary and a treasurer and such other
46 officers as the board may select. All officers of the board shall be selected by the board. All
47 officers of the board of trustees shall serve at the pleasure of the board, and shall not receive any
48 salary, gratuity or other compensation or reimbursement for acting as such, except the treasurer,
49 who may also serve as secretary.

50 8. The board shall provide for regularly scheduled meetings of the board to be held
51 monthly; except that, the board shall not be required to meet more than ten times in any calendar
52 year. The board shall make and adopt bylaws, rules and regulations governing the proceedings
53 of the board, including bylaws prescribing the duties of each officer of the board of trustees. No
54 bylaws, rules or regulations shall be contrary to, or inconsistent with, any provision of law.

55 9. A majority of the full board of trustees shall constitute a quorum for the transaction
56 of business. The act of the majority of the trustees present at a meeting at which a quorum is
57 present shall be the act of the board of trustees, except as hereinafter provided. The affirmative
58 vote of a majority of the full board of trustees shall be required to enter into any contract, employ
59 or dismiss the chief administrative officer of the district, effect a merger or consolidation or
60 approve a budget.

61 10. The board of trustees of a consolidated public library district shall adopt policies for
62 the government of the consolidated public library district that will carry out the spirit and intent
63 of sections 182.610 to 182.670, and the board shall employ a duly qualified graduate librarian
64 as the chief executive and administrative officer of the consolidated public library district
65 charged with the duty of carrying out the policies adopted by the board. The librarian shall serve
66 at the pleasure of the board. The librarian shall have the authority to employ professional library
67 assistants and other employees to fill the positions that are created by the board. The assistants
68 and employees may be dismissed by the librarian.

182.660. 1. Any consolidated public library district created under sections 182.610 to
2 182.670 may enlarge the area it serves by incorporating into it any county, city, municipal, school
3 or public library district.

4 2. The board of trustees of a county, city, municipal, school or public library district may,
5 by resolution duly acted upon, petition the board of trustees of a consolidated public library
6 district to become a part of and be included in such consolidated public library district. The
7 petitioning district may be admitted into the consolidated public library district upon majority
8 vote of the board of trustees of the consolidated public library district at the prevailing tax rate
9 of the consolidated district. Notice of inclusion of the petitioning district into the consolidated

10 public library district shall be given to the governing authority of the district so included in
11 accordance with the notice provisions set out in section 182.620.

12 3. Whenever five percent of the voters of a county, city, municipal, school or public
13 library district shall petition in writing the governing authority of the district to be included in
14 the consolidated public library district and upon written approval by majority vote of the board
15 of trustees of the consolidated public library district, it shall be the duty of the governing
16 authority to submit the question to the voters of the petitioning district at an election.

17 4. Upon admission of any petitioning district by majority vote of the board of trustees
18 of the consolidated public library district or upon majority approval of the voters of any such
19 district for inclusion in the consolidated public library district, the taxing authority and governing
20 authority of the district shall take appropriate action to transfer, within sixty days following the
21 approval or election, all title and interest in all property both real and personal in the name of the
22 district, to the board of trustees of the consolidated public library district. Upon the transfer of
23 the title and interest in the property, it shall become a part of the consolidated public library
24 district, **and the petitioning district and its board of trustees shall cease to exist.**
25 **Notwithstanding section 182.640 to the contrary, if the petitioning district is a city or**
26 **municipal library district located in part in any county that is not a county participating**
27 **in the consolidated public library district, the board of trustees of the consolidated public**
28 **library district shall expand to include one additional trustee appointed by the county**
29 **commissioners or county executive officers of the county not currently included in the**
30 **consolidated public library district. Upon the admission of the petitioning district for**
31 **inclusion in the consolidated public library district, the transfer of the title and interest in**
32 **property of such petitioning district, and the appointment of the additional trustee, the**
33 **petitioning district and its board of trustees shall cease to exist.**

34 5. If the tax levy for the district admitted is not at the same rate as that of the
35 consolidated public library district or if there is no tax levied in the district for the support of
36 public libraries, then at the beginning of the next taxing period a tax or taxes shall be levied in
37 the district admitted to conform to and be the same as that levied in the consolidated public
38 library district.

321.242. 1. The governing body of any fire protection district which operates within and
2 has boundaries identical to a city with a population of at least thirty thousand but not more than
3 thirty-five thousand inhabitants which is located in a county of the first classification, excluding
4 a county of the first classification having a population in excess of nine hundred thousand, or the
5 governing body of any municipality having a municipal fire department may impose a sales tax
6 in an amount of up to one-fourth of one percent on all retail sales made in such fire protection
7 district or municipality which are subject to taxation pursuant to the provisions of sections

8 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other
 9 sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this
 10 section shall be effective unless the governing body of the fire protection district or municipality
 11 submits to the voters of such fire protection district or municipality, at a county or state general,
 12 primary or special election, a proposal to authorize the governing body of the fire protection
 13 district or municipality to impose a tax.

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

16 Shall (insert name of district or municipality) impose a sales tax of
 17 (insert rate of tax) for the purpose of providing revenues for the operation of the (insert
 18 fire protection district or municipal fire department)?

19 YES NO

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 22 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of
 23 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body
 24 of the fire protection district or municipality shall not impose the sales tax authorized in this
 25 section unless and until the governing body of such fire protection district or municipality
 26 resubmits a proposal to authorize the governing body of the fire protection district or
 27 municipality to impose the sales tax authorized by this section and such proposal is approved by
 28 a majority of the qualified voters voting thereon.

29 3. All revenue received by a fire protection district or municipality from the tax
 30 authorized pursuant to the provisions of this section shall be deposited in a special trust fund and
 31 shall be used solely for the operation of the fire protection district or the municipal fire
 32 department.

33 4. All sales taxes collected by the director of revenue pursuant to this section **or section**
 34 **321.246** on behalf of any fire protection district or municipality, less one percent for cost of
 35 collection which shall be deposited in the state's general revenue fund after payment of premiums
 36 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which
 37 is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in
 38 the fire protection district sales tax trust fund created prior to August 28, 1999, shall be
 39 transferred to the fire protection sales tax trust fund. The moneys in the fire protection sales tax
 40 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
 41 the state. The director of revenue shall keep accurate records of the amount of money in the trust
 42 fund and of the amounts which were collected in each fire protection district or municipality
 43 imposing a sales tax pursuant to this section, and the records shall be open to the inspection of

44 officers of the fire protection district or municipality and the public. Not later than the tenth day
45 of each month, the director of revenue shall distribute all moneys deposited in the trust fund
46 during the preceding month to the fire protection district or municipality which levied the tax.
47 Such funds shall be deposited with the treasurer of each such fire protection district or
48 municipality, and all expenditures of funds arising from the fire protection sales tax trust fund
49 shall be for the operation of the fire protection district or the municipal fire department and for
50 no other purpose.

51 5. The director of revenue may [~~authorize the state treasurer to~~] make refunds from the
52 amounts in the trust fund and credited to any fire protection district or municipality for erroneous
53 payments and overpayments made and may redeem dishonored checks and drafts deposited to
54 the credit of such fire protection districts or municipalities. If any fire protection district or
55 municipality abolishes the tax, the fire protection district or municipality shall notify the director
56 of revenue of the action at least ninety days prior to the effective date of the repeal and the
57 director of revenue may order retention in the trust fund, for a period of one year, of two percent
58 of the amount collected after receipt of such notice to cover possible refunds or overpayment of
59 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
60 After one year has elapsed after the effective date of abolition of the tax in such fire protection
61 district or municipality, the director of revenue shall remit the balance in the account to the fire
62 protection district or municipality and close the account of that fire protection district or
63 municipality. The director of revenue shall notify each fire protection district or municipality
64 of each instance of any amount refunded or any check redeemed from receipts due the fire
65 protection district or municipality. In the event a tax within a fire protection district is approved
66 pursuant to this section, and such fire protection district is dissolved, if the boundaries of the fire
67 protection district are identical to that of the city, the tax shall continue and proceeds shall be
68 distributed to the governing body of the city formerly containing the fire protection district and
69 the proceeds of the tax shall be used for fire protection services within such city.

70 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
71 apply to the tax imposed pursuant to this section.

321.246. 1. The governing body of any fire protection district which operates within
2 both a county of the first classification with a charter form of government and with a population
3 greater than six hundred thousand but less than nine hundred thousand and a county of the fourth
4 classification with a population greater than thirty thousand but less than thirty-five thousand and
5 that adjoins a county of the first classification with a charter form of government, [~~or~~] the
6 governing body of any fire protection district which contains a city of the fourth classification
7 having a population greater than two thousand four hundred when the city is located in a county
8 of the first classification without a charter form of government having a population greater than

9 one hundred fifty thousand and the county contains a portion of a city with a population greater
 10 than three hundred fifty thousand, **or the governing body of any fire protection district which**
 11 **operates in a county of the third classification with a population greater than fourteen**
 12 **thousand but less than fifteen thousand** may impose a sales tax in an amount of up to one-half
 13 of one percent on all retail sales made in such fire protection district which are subject to taxation
 14 pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section
 15 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax
 16 imposed pursuant to the provisions of this section shall be effective unless the governing body
 17 of the fire protection district submits to the voters of the fire protection district, at a county or
 18 state general, primary or special election, a proposal to authorize the governing body of the fire
 19 protection district to impose a tax.

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

22 Shall the fire protection district of (district's name) impose a district-wide
 23 sales tax of for the purpose of providing revenues for the operation of the fire protection
 24 district?

25 YES NO

26

27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 28 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of
 29 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body
 30 of the fire protection district shall not impose the sales tax authorized in this section unless and
 31 until the governing body of the fire protection district resubmits a proposal to authorize the
 32 governing body of the fire protection district to impose the sales tax authorized by this section
 33 and such proposal is approved by a majority of the qualified voters voting thereon.

34 3. All revenue received by a fire protection district from the tax authorized pursuant to
 35 the provisions of this section shall be deposited in a special trust fund and shall be used solely
 36 for the operation of the fire protection district.

37 4. All sales taxes collected by the director of revenue pursuant to this section on behalf
 38 of any fire protection district, less one percent for cost of collection which shall be deposited in
 39 the state's general revenue fund after payment of premiums for surety bonds as provided in
 40 section 32.087, shall be deposited in the fire protection district sales tax trust fund established
 41 pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall
 42 not be deemed to be state funds and shall not be commingled with any funds of the state. The
 43 director of revenue shall keep accurate records of the amount of money in the trust and which
 44 was collected in each fire protection district imposing a sales tax pursuant to this section, and the

45 records shall be open to the inspection of officers of the fire protection district and the public.
46 Not later than the tenth day of each month, the director of revenue shall distribute all moneys
47 deposited in the trust fund during the preceding month to the fire protection district which levied
48 the tax. Such funds shall be deposited with the treasurer of each such fire protection district, and
49 all expenditures of funds arising from the fire protection district sales tax trust fund shall be for
50 the operation of the fire protection district and for no other purpose.

51 5. The director of revenue may [~~authorize the state treasurer to~~] make refunds from the
52 amounts in the trust fund and credited to any fire protection district for erroneous payments and
53 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such
54 fire protection districts. If any fire protection district abolishes the tax, the fire protection district
55 shall notify the director of revenue of the action at least ninety days prior to the effective date of
56 the repeal and the director of revenue may order retention in the trust fund, for a period of one
57 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
58 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
59 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
60 fire protection district, the director of revenue shall remit the balance in the account to the fire
61 protection district and close the account of that fire protection district. The director of revenue
62 shall notify each fire protection district of each instance of any amount refunded or any check
63 redeemed from receipts due the fire protection district. In the event a tax within a fire protection
64 district is approved under this section, and such fire protection district is dissolved, the tax shall
65 lapse on the date that the fire protection district is dissolved and the proceeds from the last
66 collection of such tax shall be distributed to the governing bodies of the counties formerly
67 containing the fire protection district and the proceeds of the tax shall be used for fire protection
68 services within such counties.

69 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
70 apply to the tax imposed pursuant to this section.

473.730. 1. Every county in this state, except the City of St. Louis, shall elect a public
2 administrator at the general election in the year 1880, and every four years thereafter, who shall
3 be ex officio public guardian and conservator in and for the public administrator's county. A
4 candidate for public administrator shall be at least twenty-one years of age and a resident of the
5 state of Missouri and the county in which he or she is a candidate for at least one year prior to
6 the date of the general election for such office. The candidate shall also be a registered voter and
7 shall be current in the payment of all personal and business taxes. **Each candidate for public**
8 **administrator shall provide to the election authority a copy of a signed affidavit from a**
9 **surety company indicating that the candidate meets the bond requirements for the office**
10 **of public administrator under this section.**

11 **2.** Before entering on the duties of the public administrator's office, the public
12 administrator shall take the oath required by the constitution, and enter into bond to the state of
13 Missouri in a sum not less than ten thousand dollars, with ~~[two]~~ **one** or more securities, approved
14 by the court and conditioned that the public administrator will faithfully discharge all the duties
15 of the public administrator's office, which bond shall be given and oath of office taken on or
16 before the first day of January following the public administrator's election, and it shall be the
17 duty of the judge of the court to require the public administrator to make a statement annually,
18 under oath, of the amount of property in the public administrator's hands or under the public
19 administrator's control as such administrator, for the purpose of ascertaining the amount of bond
20 necessary to secure such property; and such court may from time to time, as occasion shall
21 require, demand additional security of such administrator, and, in default of giving the same
22 within twenty days after such demand, may remove the administrator and appoint another.

23 ~~[2-]~~ **3.** The public administrator in all counties, in the performance of the duties required
24 by chapters 473, 474, and 475, is a public officer. The duties specified by section 475.120 are
25 discretionary. The county shall defend and indemnify the public administrator against any
26 alleged breach of duty, provided that any such alleged breach of duty arose out of an act or
27 omission occurring within the scope of duty or employment.

28 ~~[3-]~~ **4.** After January 1, 2001, all salaried public administrators shall be considered
29 county officials for purposes of section 50.333, subject to the minimum salary requirements set
30 forth in section 473.742.

31 ~~[4-]~~ **5.** The public administrator for the city of St. Louis shall be appointed by a majority
32 of the circuit judges and associate circuit judges of the twenty-second judicial circuit, en banc.
33 Such public administrator shall meet the same qualifications and requirements specified in
34 subsection 1 of this section for elected public administrators. The elected public administrator
35 holding office on August 28, 2013, shall continue to hold such office for the remainder of his or
36 her term.

473.743. Upon appointment by a probate court, it shall be the duty of the public
2 administrator to take into his or her charge and custody the estates of all deceased persons, and
3 the person and estates of all minors, and the estates or person and estate of all incapacitated
4 persons in his or her county, in the following cases:

- 5 (1) When a stranger dies intestate in the county without relations, or dies leaving a will,
6 and the personal representative named is absent, or fails to qualify;
- 7 (2) When persons die intestate without any known heirs;
- 8 (3) When persons unknown die or are found dead in the county;
- 9 (4) When money, property, papers or other estate are left in a situation exposed to loss
10 or damage, and no other person administers on the same;

11 (5) When any estate of any person who dies intestate therein, or elsewhere, is left in the
 12 county liable to be injured, wasted or lost, when the intestate does not leave a known husband,
 13 widow or heirs in this state;

14 (6) ~~[(The persons of all minors under the age of fourteen years, whose parents are dead,~~
 15 ~~and who have no legal guardian or conservator;~~

16 ~~——(7)]~~ The estates of all minors whose parents are dead, or, if living, refuse or neglect to
 17 qualify as conservator, or, having qualified have been removed, or are, from any cause,
 18 incompetent to act as such conservator, and who have no one authorized by law to take care of
 19 and manage their estate;

20 ~~[(8)]~~ (7) The estates or person and estate of all disabled or incapacitated persons in his
 21 or her county who have no legal guardian or conservator, and no one competent to take charge
 22 of such estate, or to act as such guardian or conservator, can be found, or is known to the court
 23 having jurisdiction, who will qualify;

24 ~~[(9)]~~ (8) Where from any other good cause, the court shall order him to take possession
 25 of any estate to prevent its being injured, wasted, purloined or lost;

26 ~~[(10) When moneys are delivered to the public administrator from the county coroner;~~

27 ~~——(11)]~~ (9) The public administrator shall act as trustee when appointed by the circuit court
 28 or the probate division of the circuit court.

475.120. 1. The guardian of the person of a minor shall be entitled to the custody and
 2 control of the ward and shall provide for the ward's education, support and maintenance.

3 2. A guardian or limited guardian of an incapacitated person shall act in the best
 4 ~~[interest]~~ **interests** of the ward. A limited guardian of an incapacitated person shall have the
 5 powers and duties enumerated by the court in the adjudication order or any later modifying order.

6 3. The general powers and duties of a guardian of an incapacitated person shall be to take
 7 charge of the person of the ward and to provide for the ward's care, treatment, habilitation,
 8 education, support and maintenance; and the powers and duties shall include, but not be limited
 9 to, the following:

10 (1) Assure that the ward resides in the best and least restrictive setting reasonably
 11 available;

12 (2) Assure that the ward receives medical care and other services that are needed;

13 (3) Promote and protect the care, comfort, safety, health, and welfare of the ward;

14 (4) Provide required consents on behalf of the ward;

15 (5) To exercise all powers and discharge all duties necessary or proper to implement the
 16 provisions of this section.

17 4. A guardian of an adult or minor ward is not obligated by virtue of such guardian's
 18 appointment to use the guardian's own financial resources for the support of the ward. If the

19 ward's estate and available public benefits are inadequate for the proper care of the ward, the
20 guardian or conservator may apply to the county commission pursuant to section 475.370.

21 5. No guardian of the person shall have authority to seek admission of the guardian's
22 ward to a mental health or intellectual disability facility for more than thirty days for any purpose
23 without court order except as otherwise provided by law.

24 6. Only the director or chief administrative officer of a social service agency serving as
25 guardian of an incapacitated person, or such person's designee, is legally authorized to act on
26 behalf of the ward.

27 7. A social service agency serving as guardian of an incapacitated person shall notify the
28 court within fifteen days after any change in the identity of the professional individual who has
29 primary responsibility for providing guardianship services to the incapacitated person.

30 8. Any social service agency serving as guardian may not provide other services to the
31 ward.

32 **9. In the absence of any written direction from the ward to the contrary, a guardian**
33 **may execute a preneed contract for the ward's funeral services, including cremation, or an**
34 **irrevocable life insurance policy to pay for the ward's funeral services, including**
35 **cremation, and authorize the payment of such services from the ward's resources. Nothing**
36 **in this section shall interfere with the rights of next-of-kin to direct the disposition of the**
37 **body of the ward upon death under section 194.119. If a preneed arrangement such as that**
38 **authorized by this subsection is in place and no next-of-kin exercises the right of sepulcher**
39 **within ten days of the death of the ward, the guardian may sign consents for the disposition**
40 **of the body, including cremation, without any liability therefor. A guardian who exercises**
41 **the authority granted in this subsection shall not be personally financially responsible for**
42 **the payment of services.**

43

2 ~~[473.747. The public administrator shall be ex officio public conservator~~
3 ~~and shall have charge of all estates of minors that may, by the order of the court,~~
4 ~~be placed in the public administrator's charge, and in such cases the public~~
5 ~~administrator shall be known and designated as public conservator.]~~

2 Section B. The repeal and reenactment of sections 50.1190, 52.290, 137.280, 137.345,
2 and 140.100 of this act shall become effective on January 1, 2018.

