

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 282**  
**99TH GENERAL ASSEMBLY**

1265H.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 92.020, 94.900, 94.902, 210.1014, 287.243, 321.242, and 321.246, RSMo, and to enact in lieu thereof fifteen new sections relating to public safety.

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

Section A. Sections 92.020, 94.900, 94.902, 210.1014, 287.243, 321.242, 321.246, 2 RSMo, are repealed and fifteen new sections enacted in lieu thereof, to be known as sections 3 92.020, 92.024, 92.025, 92.026, 94.900, 94.902, 94.903, 210.1014, 210.1016, 287.243, 320.087, 4 321.242, 321.246, 513.655, and 590.510, to read as follows:

92.020. Any such municipality is hereby authorized by ordinance to levy a rate of 2 taxation on all property subject to its taxing power for library, hospital, public health, recreation 3 grounds and museum purposes, and the rate of taxation levied for such purposes shall be in 4 addition to the maximum rate of taxation levied for general municipal purposes, as limited by 5 the constitution or laws of this state. No tax levied for the special purposes enumerated in this 6 section shall exceed the following annual rates:

7 (1) Library, in the manner and at the rate authorized under the provisions of sections 8 182.140 to 182.301;

9 (2) Hospital, ten cents on the hundred dollars assessed valuation;

10 (3) Public health, ~~two~~ **sixty** cents on the hundred dollars assessed valuation;

11 (4) Recreation grounds other than zoological park, two cents on the hundred dollars 12 assessed valuation;

13 (5) Zoological park, in the manner and at the rate authorized under the provisions of 14 sections 90.640 and 90.650;

15 (6) Art museum, in the manner and at the rate authorized by law.

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.

92.024. 1. The governing body of any city not within a county may, upon approval  
 2 of a majority of the qualified voters of such city voting thereon, levy and collect a tax not  
 3 to exceed sixty cents per one hundred dollars of assessed valuation upon all taxable  
 4 property within the city for the purpose of providing public safety services. The tax so  
 5 levied shall be collected along with other city taxes, in the manner provided by law. All  
 6 funds collected for this purpose shall be deposited in a special fund for the provision of  
 7 public safety services, and shall be used for no other purpose except those purposes  
 8 authorized in sections 92.024 to 92.026. Deposits in the fund shall be expended only upon  
 9 approval of the board of directors established in section 92.025 and only in accordance  
 10 with the fund budget approved by the city governing body.

11 2. The question of whether the tax authorized by this section shall be imposed shall  
 12 be submitted in substantially the following form:

13 **OFFICIAL BALLOT**

14 Shall ..... (name of city) levy a tax of ..... cents per each one hundred  
 15 dollars assessed valuation for the purpose of providing public safety services?

16  YES  NO

92.025. 1. Upon the approval of the tax authorized under section 92.024 by the  
 2 voters of the city not within a county, the tax so approved shall be imposed upon all  
 3 taxable property within the city and the proceeds therefrom shall be deposited in a  
 4 special fund, to be known as the "Public Safety Services Fund", which is hereby  
 5 established within the city treasury. No moneys in the public safety services fund shall  
 6 be spent until the board of directors provided for in subsection 2 of this section has  
 7 been appointed and has taken office.

8 2. Upon approval of the tax authorized under section 92.024 by the voters of the  
 9 city, the mayor of the city shall appoint a board of directors consisting of seven  
 10 directors, who shall be selected from the city at large and shall, as nearly as practicable,  
 11 represent the various groups to be served by the board. Each director shall be a  
 12 resident of the city. Each director shall be appointed to serve for a term of four years  
 13 and until his successor is duly appointed and qualified; except that, of the directors first  
 14 appointed, one director shall be appointed for a term of one year, two directors shall be  
 15 appointed for a term of two years, two directors shall be appointed for a term of three  
 16 years, and two directors shall be appointed for a term of four years. Directors may be  
 17 reappointed. All vacancies on the board of directors shall be filled for the remainder of  
 18 the unexpired term by the mayor of the city. The directors shall not receive any  
 19 compensation for their services, but may be reimbursed for all actual and necessary

20 expenses incurred in the performance of their official duties from the moneys in the  
21 public safety services fund.

22       3. The administrative control and management of the funds in the public safety  
23 services fund and all programs to be funded therefrom shall rest solely with the board  
24 of directors appointed under subsection 2 of this section; except that, the budget for the  
25 public safety services fund shall be approved by the governing body of the city prior to  
26 the making of any payments from the fund in any fiscal year. The board of directors  
27 shall use the funds in the public safety services fund to provide programs or to pay for  
28 existing programs which will improve public safety. The budget may allocate funds for  
29 public safety services, including the compensation of public safety personnel who serve  
30 in the city in which such property taxes are collected. No funds in the public safety  
31 services fund may be used, directly or indirectly, for any political purpose. In  
32 providing such services, the board of directors may contract with any person to provide  
33 services relating, in whole or in part, to the services which the board itself may provide  
34 under this section, and for such purpose may expend the tax proceeds derived from the  
35 tax authorized by section 92.024.

36       4. The board of directors shall elect a chairman, vice chairman, and such other  
37 officers as it deems necessary; shall establish eligibility requirements for the programs  
38 it furnishes; and shall do all other things necessary to carry out the purposes of sections  
39 92.024 to 92.026. A majority of the board of directors shall constitute a quorum.

40       5. The board of directors, with the approval of the governing body of the city,  
41 may accept any gift of property or money for the use and benefit of the persons to be  
42 served through the programs established and funded under sections 92.024 to 92.026,  
43 and may sell or exchange any such property so long as such sale or exchange is in the  
44 best interests of the programs provided under sections 92.024 to 92.026 and the  
45 proceeds from such sale or exchange are used exclusively to fund such programs.

92.026. 1. If the tax, special fund, and board of directors authorized by sections  
2 92.024 to 92.026 are repealed or abolished, all funds remaining in the special fund shall  
3 be transferred to the general revenue fund of the city not within a county.

4       2. If the governing body of the city shall determine that an audit is necessary or  
5 desirable, the accounts of the board of directors shall be audited by a certified public  
6 accountant selected by the governing body of the city. An audit performed under this  
7 subsection shall also review the records of the receipts and disbursements and the  
8 property inventory of every officer or office of the board of directors which receives or  
9 disburses money on behalf of the board or which holds property belonging to the  
10 board. Upon the completion of the investigation, the certified public accountant shall

11 **render a report to the governing body of the city, along with a statement showing,**  
12 **under appropriate classifications, the receipts and disbursements of the board of**  
13 **directors during the period of the audit. The expense of an audit performed under this**  
14 **subsection shall be paid by the board of directors from funds in the public safety**  
15 **services fund.**

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

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

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

9 (c) Any city of the fourth classification with more than eight thousand nine hundred  
10 but 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  
18 seventy-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**  
22 **fewer than eight thousand inhabitants; or**

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

27 (2) The governing body of any city listed in subdivision (1) of this subsection is  
28 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-  
29 half of one percent on all retail sales made in such city which are subject to taxation under the  
30 provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for  
31 such city, including but not limited to expenditures on equipment, city employee salaries and

32 benefits, and facilities for police, fire and emergency medical providers. The tax authorized  
33 by this section shall be in addition to any and all other sales taxes allowed by law, except that  
34 no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be  
35 effective unless the governing body of the city submits to the voters of the city, at a county or  
36 state general, primary or special election, a proposal to authorize the governing body of the  
37 city to impose a tax.

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

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

43  YES  NO

44

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

47

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

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

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

66  YES  NO

67

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

70

71 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are**  
72 **in favor of the proposal submitted pursuant to this subdivision, then the ordinance or**  
73 **order and any amendments thereto shall be in effect on the first day of the second**  
74 **calendar quarter after the director of revenue receives notification of adoption of the**  
75 **local sales tax. If a proposal receives less than the required majority, then the**  
76 **governing body of the city shall have no power to impose the sales tax herein authorized**  
77 **and the authorization is repealed.**

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

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

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

104           6. The director of the department of revenue may make refunds from the amounts in  
105 the trust fund and credited to any city for erroneous payments and overpayments made, and  
106 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city  
107 abolishes the tax, the city shall notify the director of the department of revenue of the action  
108 at least ninety days prior to the effective date of the repeal and the director of the department  
109 of revenue may order retention in the trust fund, for a period of one year, of two percent of  
110 the amount collected after receipt of such notice to cover possible refunds or overpayment of  
111 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
112 After one year has elapsed after the effective date of abolition of the tax in such city, the  
113 director of the department of revenue shall remit the balance in the account to the city and  
114 close the account of that city. The director of the department of revenue shall notify each city  
115 of each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

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

5           (2) Any city of the fourth classification with more than thirty thousand three hundred  
6 but 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  
10 thirty-two thousand inhabitants; [ø]

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

14 **or**

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

17           2. The governing body of any city listed in subsection 1 of this section may impose,  
18 by order or ordinance, a sales tax on all retail sales made in the city which are subject to  
19 taxation under chapter 144. The tax authorized in this section may be imposed in an amount  
20 of up to one-half of one percent, and shall be imposed solely for the purpose of improving the  
21 public safety for such city, including but not limited to expenditures on equipment, city  
22 employee salaries and benefits, and facilities for police, fire and emergency medical

23 providers. The tax authorized in this section shall be in addition to all other sales taxes  
 24 imposed by law, and shall be stated separately from all other charges and taxes. The order or  
 25 ordinance imposing a sales tax under this section shall not become effective unless the  
 26 governing body of the city submits to the voters residing within the city, at a county or state  
 27 general, primary, or special election, a proposal to authorize the governing body of the city to  
 28 impose a tax under this section.

29 **3. (1) Except as otherwise provided in subdivision (2) of this subsection, the**  
 30 **ballot of submission for the tax authorized in this section shall be in substantially the**  
 31 **following form:**

32 Shall the city of ..... (city's name) impose a citywide sales tax  
 33 at a rate of ..... (insert rate of percent) percent for the purpose of improving the public  
 34 safety of the city?

35  YES  NO

36

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

39

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

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

52 **Shall the city of ..... (city's name) impose a citywide sales**  
 53 **tax at a rate of ..... (insert rate of percent) percent until December 31, 2038, for the**  
 54 **purpose of improving the public safety of the city?**

55  YES  NO

56

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

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

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

91 5. The director of the department of revenue may authorize the state treasurer to  
92 make refunds from the amounts in the trust fund and credited to any city for erroneous  
93 payments and overpayments made, and may redeem dishonored checks and drafts deposited  
94 to the credit of such cities. If any city abolishes the tax, the city shall notify the director of

95 the action at least ninety days before the effective date of the repeal, and the director may  
 96 order retention in the trust fund, for a period of one year, of two percent of the amount  
 97 collected after receipt of such notice to cover possible refunds or overpayment of the tax and  
 98 to redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
 99 year has elapsed after the effective date of abolition of the tax in such city, the director shall  
 100 remit the balance in the account to the city and close the account of that city. The director  
 101 shall notify each city of each instance of any amount refunded or any check redeemed from  
 102 receipts due the city.

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

106 Shall ..... (insert the name of the city) repeal the sales tax  
 107 imposed at a rate of ..... (insert rate of percent) percent for the purpose of improving the  
 108 public safety of the city?

109  YES  NO

110

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

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

127 8. **Any sales tax imposed under this section by a city described under**  
 128 **subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038,**  
 129 **shall automatically expire. No city described under subdivision (6) of subsection 1 of**  
 130 **this section shall collect a sales tax pursuant to this section after January 1, 2039.**

131 **Subsection 7 of this section shall not apply to a sales tax imposed under this section by a**  
132 **city described under subdivision (6) of subsection 1 of this section.**

133 **9.** Except as modified in this section, all provisions of sections 32.085 and 32.087  
134 shall 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**  
3 **inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in**  
4 **the city that are subject to taxation under chapter 144. The tax authorized under this**  
5 **section may be imposed in an amount of up to one-half of one percent and shall be**  
6 **imposed solely for the purpose of improving the public safety for such city including,**  
7 **but not limited to, expenditures on equipment, city public safety employee salaries and**  
8 **benefits, and facilities for police, fire, and emergency medical providers. The tax**  
9 **authorized under this section shall be in addition to all other sales taxes imposed by law**  
10 **and shall be stated separately from all other charges and taxes. The order or ordinance**  
11 **imposing a sales tax under this section shall not become effective unless the governing**  
12 **body of the city submits to the voters residing within the city, at a county or state**  
13 **general, primary, or special election, a proposal to authorize the governing body of the**  
14 **city to impose a tax under this section.**

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

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

19  **YES**                       **NO**

20

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

33           **3. Any sales tax imposed under this section shall be administered, collected,**  
34 **enforced, and operated as required under section 32.087. All sales taxes collected by**  
35 **the director of revenue under this section on behalf of any city, less one percent for cost**  
36 **of collection, which shall be deposited in the state's general revenue fund after payment**  
37 **of premiums for surety bonds, as provided in section 32.087, shall be deposited in a**  
38 **special trust fund, which is hereby created in the state treasury, to be known as the**  
39 **"City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be**  
40 **deemed to be state funds and shall not be commingled with any funds of the state. The**  
41 **provisions of section 33.080 to the contrary notwithstanding, moneys in this fund shall**  
42 **not be transferred and placed to the credit of the general revenue fund. The director**  
43 **shall keep accurate records of the amount of moneys in the trust fund and the amount**  
44 **that was collected in each city imposing a sales tax under this section, and the records**  
45 **shall be open to the inspection of officers of the city and the public. No later than the**  
46 **tenth day of each month, the director shall distribute all moneys deposited in the trust**  
47 **fund during the preceding month to the city which levied the tax. Such funds shall be**  
48 **deposited with the city treasurer of each such city, and all expenditures of funds arising**  
49 **from the trust fund shall be by an appropriation act to be enacted by the governing**  
50 **body of each such city. Expenditures may be made from the fund for any functions**  
51 **authorized in the ordinance or order adopted by the governing body submitting the tax**  
52 **to the voters. If the tax is repealed, all funds remaining in the special trust fund shall**  
53 **continue to be used solely for the designated purposes. Any funds in the special trust**  
54 **fund that are not needed for current expenditures shall be invested in the same manner**  
55 **as other funds are invested. Any interest and moneys earned on such investments shall**  
56 **be credited to the fund.**

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

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

73 **Shall the city of ..... (insert name of city) repeal the sales tax imposed at a**  
74 **rate of ..... (insert rate) percent for the purpose of improving the public safety of the**  
75 **city?**

76  **YES**  **NO**

77

78 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
79 **in favor of repeal, that repeal shall become effective on December thirty-first of the**  
80 **calendar year in which such repeal was approved. If a majority of the votes cast on the**  
81 **question by the qualified voters voting thereon are opposed to the repeal, then the sales**  
82 **tax authorized under this section shall remain effective until the question is resubmitted**  
83 **and approved under this section.**

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

89 **Shall ..... (insert name of city) continue collecting a sales tax imposed at a**  
90 **rate of ..... (insert rate) percent for the purpose of providing revenues for the**  
91 **operation of public safety departments of the city?**

92  **YES**  **NO**

93

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

101 **7. Except as modified under this section, all provisions of sections 32.085 and**  
102 **32.087 shall apply to the tax imposed under this section.**

210.1014. 1. There is hereby created the "Amber Alert System Oversight  
2 Committee", whose primary duty shall be to develop criteria and procedures for the Amber

3 alert system and shall be housed within the department of public safety. The committee shall  
4 regularly review the function of the Amber alert system and revise its criteria and procedures  
5 in cooperation with the department of public safety to provide for efficient and effective  
6 public notification **and meet at least annually to discuss potential improvements to the**  
7 **Amber alert system.** As soon as practicable, the committee shall adopt criteria and  
8 procedures to expand the Amber alert system to provide urgent public alerts related to  
9 homeland security, criminal acts, health emergencies, and other imminent dangers to the  
10 public health and welfare.

11 2. The Amber alert system oversight committee shall consist of ten members of  
12 which seven members shall be appointed by the governor with the advice and consent of the  
13 senate. Such members shall represent the following entities: two representatives of the  
14 Missouri Sheriffs' Association; two representatives of the Missouri Police Chiefs  
15 Association; one representative of small market radio broadcasters; one representative of  
16 large market radio broadcasters; one representative of television broadcasters. The director  
17 of the department of public safety shall also be a member of the committee and shall serve as  
18 chair of the committee. Additional members shall include one representative of the highway  
19 patrol and one representative of the department of health and senior services.

20 3. Members of the oversight committee shall serve a term of four years, except that  
21 members first appointed to the committee shall have staggered terms of two, three, and four  
22 years and shall serve until their successor is duly appointed and qualified.

23 4. Members of the oversight committee shall serve without compensation, except that  
24 members shall be reimbursed for their actual and necessary expenses required for the  
25 discharge of their duties.

26 5. The Amber alert system oversight committee shall promulgate rules for the  
27 implementation of the Amber alert system. Any rule or portion of a rule, as that term is  
28 defined in section 536.010, that is created under the authority delegated in this section shall  
29 become effective only if it complies with and is subject to all of the provisions of chapter 536  
30 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any  
31 of the powers vested with the general assembly pursuant to chapter 536 to review, to delay  
32 the effective date or to disapprove and annul a rule are subsequently held unconstitutional,  
33 then the grant of rulemaking authority and any rule proposed or adopted after August 28,  
34 2003, shall be invalid and void.

**210.1016. 1. The provisions of this section shall be known and may be cited as**  
2 **"Hailey's Law".**

3           **2. The Amber alert system shall be integrated into the Missouri uniform law**  
4 **enforcement system (MULES) and Regional Justice Information Service (REJIS) to**  
5 **expedite the reporting of child abductions.**

287.243. 1. This section shall be known and may be cited as the "Line of Duty  
2 Compensation Act".

3           2. As used in this section, unless otherwise provided, the following words shall  
4 mean:

5           (1) "Air ambulance pilot", a person certified as an air ambulance pilot in accordance  
6 with sections 190.001 to 190.245 and corresponding regulations applicable to air ambulances  
7 adopted by the department of health and senior services, division of regulation and licensure,  
8 19 CSR 30-40.005, et seq.;

9           (2) "Air ambulance registered professional nurse", a person licensed as a registered  
10 professional nurse in accordance with sections 335.011 to 335.096 and corresponding  
11 regulations adopted by the state board of nursing, 20 CSR 2200-4, et seq., who provides  
12 registered professional nursing services as a flight nurse in conjunction with an air ambulance  
13 program that is certified in accordance with sections 190.001 to 190.245 and the  
14 corresponding regulations applicable to such programs;

15           (3) **"Child", any natural, illegitimate, adopted, or posthumous child or stepchild**  
16 **of a deceased law enforcement officer, emergency medical technician, air ambulance**  
17 **pilot, air ambulance registered professional nurse, or firefighter who, at the time of the**  
18 **law enforcement officer's, emergency medical technician's, air ambulance pilot's, air**  
19 **ambulance registered professional nurse's, or firefighter's fatality is:**

20           **(a) Eighteen years of age or under;**

21           **(b) Over eighteen years of age and a student as defined in section 8101 of title 5,**  
22 **United States Code; or**

23           **(c) Over eighteen years of age and incapable of self-support because of physical**  
24 **or mental disability;**

25           (4) "Emergency medical technician", a person licensed in emergency medical care in  
26 accordance with standards prescribed by sections 190.001 to 190.245 and by rules adopted by  
27 the department of health and senior services under sections 190.001 to 190.245;

28           [(4)] (5) "Firefighter", any person, including a volunteer firefighter, employed by the  
29 state or a local governmental entity as an employer defined under subsection 1 of section  
30 287.030, or otherwise serving as a member or officer of a fire department either for the  
31 purpose of the prevention or control of fire or the underwater recovery of drowning victims, a  
32 **uniformed employee of the office of the state fire marshal, or an emergency medical**  
33 **technician as defined in subdivisions (15), (16), (17), (18), and (19) of section 190.100;**

34           ~~[(5)]~~ (6) "Killed in the line of duty", when any person defined in this section loses  
35 his or her life when:

36           (a) Death is caused by an accident or the willful act of violence of another;

37           (b) The law enforcement officer, emergency medical technician, air ambulance pilot,  
38 air ambulance registered professional nurse, or firefighter is in the active performance of his  
39 or her duties in his or her respective profession and there is a relationship between the  
40 accident or commission of the act of violence and the performance of the duty, even if the  
41 individual is off duty; the law enforcement officer, emergency medical technician, air  
42 ambulance pilot, air ambulance registered professional nurse, or firefighter is traveling to or  
43 from employment; or the law enforcement officer, emergency medical technician, air  
44 ambulance pilot, air ambulance registered professional nurse, or firefighter is taking any meal  
45 break or other break which takes place while that individual is on duty;

46           (c) Death is the natural and probable consequence of the injury; and

47           (d) Death occurs within three hundred weeks from the date the injury was received.

48 The term excludes death resulting from the willful misconduct or intoxication of the law  
49 enforcement officer, emergency medical technician, air ambulance pilot, air ambulance  
50 registered professional nurse, or firefighter. The division of workers' compensation shall  
51 have the burden of proving such willful misconduct or intoxication;

52           ~~[(6)]~~ (7) "Law enforcement officer", any person employed by the state or a local  
53 governmental entity as a police officer, peace officer certified under chapter 590, or serving  
54 as an auxiliary police officer or in some like position involving the enforcement of the law  
55 and protection of the public interest at the risk of that person's life;

56           ~~[(7)]~~ (8) "Local governmental entity", includes counties, municipalities, townships,  
57 board or other political subdivision, cities under special charter, or under the commission  
58 form of government, fire protection districts, ambulance districts, and municipal  
59 corporations;

60           ~~[(8)]~~ (9) "State", the state of Missouri and its departments, divisions, boards,  
61 bureaus, commissions, authorities, and colleges and universities;

62           ~~[(9)]~~ (10) "Volunteer firefighter", a person having principal employment other than  
63 as a firefighter, but who is carried on the rolls of a regularly constituted fire department either  
64 for the purpose of the prevention or control of fire or the underwater recovery of drowning  
65 victims, the members of which are under the jurisdiction of the corporate authorities of a city,  
66 village, incorporated town, or fire protection district. Volunteer firefighter shall not mean an  
67 individual who volunteers assistance without being regularly enrolled as a firefighter.

68           3. (1) A claim for compensation under this section shall be filed ~~[by the estate of]~~ by  
69 **survivors of** the deceased with the division of workers' compensation not later than one year

70 from the date of death of a law enforcement officer, emergency medical technician, air  
71 ambulance pilot, air ambulance registered professional nurse, or firefighter. If a claim is  
72 made within one year of the date of death of a law enforcement officer, emergency medical  
73 technician, air ambulance pilot, air ambulance registered professional nurse, or firefighter  
74 killed in the line of duty, compensation shall be paid, if the division finds that the claimant is  
75 entitled to compensation under this section.

76 (2) The amount of compensation paid to the claimant shall be twenty-five thousand  
77 dollars, subject to appropriation, for death occurring on or after June 19, 2009.

78 4. **Any compensation awarded under the provisions of this section shall be**  
79 **distributed as follows:**

80 (1) **If there is no child who survived the law enforcement officer, emergency**  
81 **medical technician, air ambulance pilot, air ambulance registered professional nurse, or**  
82 **firefighter, to the surviving spouse of the law enforcement officer, emergency medical**  
83 **technician, air ambulance pilot, air ambulance registered professional nurse, or**  
84 **firefighter;**

85 (2) **If there is at least one child who survived the law enforcement officer,**  
86 **emergency medical technician, air ambulance pilot, air ambulance registered**  
87 **professional nurse, or firefighter, and a surviving spouse of the law enforcement officer,**  
88 **emergency medical technician, air ambulance pilot, air ambulance registered**  
89 **professional nurse, or firefighter, fifty percent to the surviving child, or children, in**  
90 **equal shares, and fifty percent to the surviving spouse;**

91 (3) **If there is no surviving spouse of the law enforcement officer, emergency**  
92 **medical technician, air ambulance pilot, air ambulance registered professional nurse, or**  
93 **firefighter, to the surviving child, or children, in equal shares;**

94 (4) **If there is no surviving spouse of the law enforcement officer, emergency**  
95 **medical technician, air ambulance pilot, air ambulance registered professional nurse, or**  
96 **firefighter and no surviving child:**

97 (a) **To the surviving individual, or individuals, in shares per the designation or,**  
98 **otherwise, in equal shares, designated by the law enforcement officer, emergency**  
99 **medical technician, air ambulance pilot, air ambulance registered professional nurse, or**  
100 **firefighter to receive benefits under this subsection in the most recently executed**  
101 **designation of beneficiary of the law enforcement officer, emergency medical**  
102 **technician, air ambulance pilot, air ambulance registered professional nurse, or**  
103 **firefighter on file at the time of death with the public safety agency, organization, or**  
104 **unit; or**

105           **(b) If there is no individual qualifying under paragraph (a), to the surviving**  
106 **individual, or individuals, in equal shares, designated by the law enforcement officer,**  
107 **emergency medical technician, air ambulance pilot, air ambulance registered**  
108 **professional nurse, or firefighter to receive benefits under the most recently executed**  
109 **life insurance policy of the law enforcement officer, emergency medical technician, air**  
110 **ambulance pilot, air ambulance registered professional nurse, or firefighter on file at**  
111 **the time of death with the public safety agency, organization, or unit;**

112           **(5) If there is no individual qualifying under subdivisions (1), (2), (3), or (4) of**  
113 **this subsection, to the surviving parent, or parents, in equal shares, of the law**  
114 **enforcement officer, emergency medical technician, air ambulance pilot, air ambulance**  
115 **registered professional nurse, or firefighter; or**

116           **(6) If there is no individual qualifying under subdivisions (1), (2), (3), (4), or (5)**  
117 **of this subsection, to the surviving individual, or individuals, in equal shares, who**  
118 **would otherwise qualify under the definition of the term "child" but for his or her age.**

119           **5.** Notwithstanding subsection 3 of this section, no compensation is payable under  
120 this section unless a claim is filed within the time specified under this section setting forth:

121           (1) The name, address, and title or designation of the position in which the law  
122 enforcement officer, emergency medical technician, air ambulance pilot, air ambulance  
123 registered professional nurse, or firefighter was serving at the time of his or her death;

124           (2) The name and address of the claimant;

125           (3) A full, factual account of the circumstances resulting in or the course of events  
126 causing the death at issue; and

127           (4) Such other information that is reasonably required by the division.

128 When a claim is filed, the division of workers' compensation shall make an investigation for  
129 substantiation of matters set forth in the application.

130           ~~[5-]~~ **6.** The compensation provided for under this section is in addition to, and not  
131 exclusive of, any pension rights, death benefits, or other compensation the claimant may  
132 otherwise be entitled to by law.

133           ~~[6-]~~ **7.** Neither employers nor workers' compensation insurers shall have subrogation  
134 rights against any compensation awarded for claims under this section. Such compensation  
135 shall not be assignable, shall be exempt from attachment, garnishment, and execution, and  
136 shall not be subject to setoff or counterclaim, or be in any way liable for any debt, except that  
137 the division or commission may allow as lien on the compensation, reasonable attorney's fees  
138 for services in connection with the proceedings for compensation if the services are found to  
139 be necessary. Such fees are subject to regulation as set forth in section 287.260.

140           ~~[7-]~~ **8.** Any person seeking compensation under this section who is aggrieved by the  
141 decision of the division of workers' compensation regarding his or her compensation claim,  
142 may make application for a hearing as provided in section 287.450. The procedures  
143 applicable to the processing of such hearings and determinations shall be those established by  
144 this chapter. Decisions of the administrative law judge under this section shall be binding,  
145 subject to review by either party under the provisions of section 287.480.

146           ~~[8-]~~ **9.** Pursuant to section 23.253 of the Missouri sunset act:

147           (1) The provisions of the new program authorized under this section shall  
148 automatically sunset six years after June 19, 2019, unless reauthorized by an act of the  
149 general assembly; and

150           (2) If such program is reauthorized, the program authorized under this section shall  
151 automatically sunset twelve years after the effective date of the reauthorization of this  
152 section; and

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

155           ~~[9-]~~ **10.** The provisions of this section, unless specified, shall not be subject to other  
156 provisions of this chapter.

157           ~~[10-]~~ **11.** There is hereby created in the state treasury the "Line of Duty  
158 Compensation Fund", which shall consist of moneys appropriated to the fund and any  
159 voluntary contributions, gifts, or bequests to the fund. The state treasurer shall be custodian  
160 of the fund and shall approve disbursements from the fund in accordance with sections  
161 30.170 and 30.180. Upon appropriation, money in the fund shall be used solely for paying  
162 claims under this section. Notwithstanding the provisions of section 33.080 to the contrary,  
163 any moneys remaining in the fund at the end of the biennium shall not revert to the credit of  
164 the general revenue fund. The state treasurer shall invest moneys in the fund in the same  
165 manner as other funds are invested. Any interest and moneys earned on such investments  
166 shall be credited to the fund.

167           ~~[11-]~~ **12.** The division shall promulgate rules to administer this section, including but  
168 not limited to the appointment of claims to multiple claimants, record retention, and  
169 procedures for information requests. Any rule or portion of a rule, as that term is defined in  
170 section 536.010, that is created under the authority delegated in this section shall become  
171 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
172 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the  
173 powers vested with the general assembly under chapter 536 to review, to delay the effective  
174 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant

175 of rulemaking authority and any rule proposed or adopted after June 19, 2009, shall be  
176 invalid and void.

**320.087. Records that are subject to closure under the Health Insurance  
2 Portability and Accountability Act of 1996 (HIPAA), P.L. 104-191, as amended, may be  
3 closed records as provided under sections 610.100 to 610.105 if maintained by fire  
4 departments and fire protection districts.**

321.242. 1. The governing body of any fire protection district which operates within  
2 and has boundaries identical to a city with a population of at least thirty thousand but not  
3 more than thirty-five thousand inhabitants which is located in a county of the first  
4 classification, excluding a county of the first classification having a population in excess of  
5 nine hundred thousand, or the governing body of any municipality having a municipal fire  
6 department may impose a sales tax in an amount of up to one-fourth of one percent on all  
7 retail sales made in such fire protection district or municipality which are subject to taxation  
8 pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section  
9 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax  
10 imposed pursuant to the provisions of this section shall be effective unless the governing  
11 body of the fire protection district or municipality submits to the voters of such fire protection  
12 district or municipality, at a county or state general, primary or special election, a proposal to  
13 authorize the governing body of the fire protection 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  
18 ..... (insert 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  
22 favor of the proposal, then the sales tax authorized in this section shall be in effect. If a  
23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
24 governing body of the fire protection district or municipality shall not impose the sales tax  
25 authorized in this section unless and until the governing body of such fire protection district  
26 or municipality resubmits a proposal to authorize the governing body of the fire protection  
27 district or municipality to impose the sales tax authorized by this section and such proposal is  
28 approved by 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

31 and 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**  
34 **section 321.246** on behalf of any fire protection district or municipality, less one percent for  
35 cost of collection which shall be deposited in the state's general revenue fund after payment  
36 of premiums for surety bonds as provided in section 32.087, shall be deposited in a special  
37 trust fund, which is hereby created, to be known as the "Fire Protection Sales Tax Trust  
38 Fund". Any moneys in the fire protection district sales tax trust fund created prior to August  
39 28, 1999, shall be transferred to the fire protection sales tax trust fund. The moneys in the  
40 fire protection sales tax trust fund shall not be deemed to be state funds and shall not be  
41 commingled with any funds of the state. The director of revenue shall keep accurate records  
42 of the amount of money in the trust fund and of the amounts which were collected in each  
43 fire protection district or municipality imposing a sales tax pursuant to this section, and the  
44 records shall be open to the inspection of officers of the fire protection district or  
45 municipality and the public. Not later than the tenth day of each month, the director of  
46 revenue shall distribute all moneys deposited in the trust fund during the preceding month to  
47 the fire protection district or municipality which levied the tax. Such funds shall be deposited  
48 with the treasurer of each such fire protection district or municipality, and all expenditures of  
49 funds arising from the fire protection sales tax trust fund shall be for the operation of the fire  
50 protection district or the municipal fire department and for no other purpose.

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

67 district is dissolved, if the boundaries of the fire protection district are identical to that of the  
68 city, the tax shall continue and proceeds shall be distributed to the governing body of the city  
69 formerly containing the fire protection district and the proceeds of the tax shall be used for  
70 fire protection services within such city.

71 6. Except as modified in this section, all provisions of sections 32.085 and 32.087  
72 shall 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  
3 population greater than six hundred thousand but less than nine hundred thousand and a  
4 county of the fourth classification with a population greater than thirty thousand but less than  
5 thirty-five thousand and that adjoins a county of the first classification with a charter form of  
6 government, [or] the governing body of any fire protection district which contains a city of  
7 the fourth classification having a population greater than two thousand four hundred when the  
8 city is located in a county of the first classification without a charter form of government  
9 having a population greater than one hundred fifty thousand and the county contains a portion  
10 of a city with a population greater than three hundred fifty thousand, **or the governing body**  
11 **of any fire protection district which operates in a county of the third classification with**  
12 **a population greater than fourteen thousand but less than fifteen thousand** may impose  
13 a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire  
14 protection district which are subject to taxation pursuant to the provisions of sections 144.010  
15 to 144.525. The tax authorized by this section shall be in addition to any and all other sales  
16 taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this  
17 section shall be effective unless the governing body of the fire protection district submits to  
18 the voters of the fire protection district, at a county or state general, primary or special  
19 election, a proposal to authorize the governing body of the fire protection district to impose a  
20 tax.

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

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

26  YES  NO

27  
28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
29 favor of the proposal, then the sales tax authorized in this section shall be in effect. If a  
30 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the

31 governing body of the fire protection district shall not impose the sales tax authorized in this  
32 section unless and until the governing body of the fire protection district resubmits a proposal  
33 to authorize the governing body of the fire protection district to impose the sales tax  
34 authorized by this section and such proposal is approved by a majority of the qualified voters  
35 voting thereon.

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

39 4. All sales taxes collected by the director of revenue pursuant to this section on  
40 behalf of any fire protection district, less one percent for cost of collection which shall be  
41 deposited in the state's general revenue fund after payment of premiums for surety bonds as  
42 provided in section 32.087, shall be deposited in the fire protection district sales tax trust  
43 fund established pursuant to section 321.242. The moneys in the fire protection district sales  
44 tax trust fund shall not be deemed to be state funds and shall not be commingled with any  
45 funds of the state. The director of revenue shall keep accurate records of the amount of  
46 money in the trust and which was collected in each fire protection district imposing a sales  
47 tax pursuant to this section, and the records shall be open to the inspection of officers of the  
48 fire protection district and the public. Not later than the tenth day of each month, the director  
49 of revenue shall distribute all moneys deposited in the trust fund during the preceding month  
50 to the fire protection district which levied the tax. Such funds shall be deposited with the  
51 treasurer of each such fire protection district, and all expenditures of funds arising from the  
52 fire protection district sales tax trust fund shall be for the operation of the fire protection  
53 district and for no other purpose.

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

67 protection district. In the event a tax within a fire protection district is approved under this  
68 section, and such fire protection district is dissolved, the tax shall lapse on the date that the  
69 fire protection district is dissolved and the proceeds from the last collection of such tax shall  
70 be distributed to the governing bodies of the counties formerly containing the fire protection  
71 district and the proceeds of the tax shall be used for fire protection services within such  
72 counties.

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

**513.655. 1. No law enforcement agency or prosecuting authority shall enter into  
2 an agreement to transfer or refer seized property to a federal agency directly,  
3 indirectly, by adoption, through an intergovernmental joint task force, or by any other  
4 means for the purposes of forfeiture litigation unless the seized property includes  
5 United States currency in excess of one hundred thousand dollars.**

6 **2. All law enforcement agencies shall refer seized property to the appropriate  
7 prosecuting authority for forfeiture litigation unless the seized property includes United  
8 States currency in excess of one hundred thousand dollars. If seized property includes  
9 United States currency in excess of one hundred thousand dollars, the law enforcement  
10 agency may refer or transfer the seized property to either a:**

11 **(1) Federal agency for forfeiture litigation under federal law; or**

12 **(2) Local or state agency for forfeiture litigation under state law.**

13 **3. Nothing in subsection 1 or 2 of this section shall be construed to restrict a law  
14 enforcement agency from collaborating with a federal agency through an  
15 intergovernmental joint task force to seize contraband or property that the law  
16 enforcement agency has probable cause to believe is the proceeds or instruments of a  
17 crime.**

**590.510. 1. Every law enforcement agency in this state shall have a written  
2 policy regarding the investigation of officer-involved deaths that involve a law  
3 enforcement officer employed by the law enforcement agency. Such written policy  
4 shall:**

5 **(1) Require an investigation conducted by at least two investigators, one of  
6 whom is the lead investigator and neither of whom is employed by a law enforcement  
7 agency that employs a law enforcement officer involved in the officer-involved death;**

8 **(2) Require the investigation to use a crash reconstruction unit from a law  
9 enforcement agency that does not employ a law enforcement officer involved in the  
10 officer-involved death being investigated if the death is traffic-related. However, any  
11 state law enforcement agency may allow an investigation involving a law enforcement**

12 officer employed by that agency to use a crash reconstruction unit from the same state  
13 law enforcement agency; and

14 (3) Allow an internal investigation into the officer-involved death if the internal  
15 investigation does not interfere with the investigation required under this section.

16 2. Compensation for participation in an investigation under this chapter shall be  
17 determined in a manner consistent with mutual aid agreements.

18 3. The investigators conducting an investigation under this section shall provide  
19 a complete report, in an expeditious manner, to the prosecutor of the county or city not  
20 within a county in which the officer-involved death occurred. If the prosecutor  
21 determines there is no basis to prosecute the law enforcement officer involved in the  
22 officer-involved death, the investigators conducting the investigation under this section  
23 shall release a report of their findings.

24 4. As used in this section, the term "officer-involved death" shall mean a death  
25 of an individual that results directly from an action or an omission of a law enforcement  
26 officer while the officer is on duty or while the officer is off duty but performing  
27 activities that are within the scope of his or her law enforcement duties.

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