

SECOND REGULAR SESSION

[CORRECTED]

# SENATE BILL NO. 611

99TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR KOENIG.

Pre-filed December 1, 2017, and ordered printed.

4405S.08I

ADRIANE D. CROUSE, Secretary.

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## AN ACT

To repeal sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 100.730, 135.110, 135.352, 135.805, 135.825, 142.803, 143.011, 143.071, 143.111, 143.171, 143.261, 144.010, 144.014, 144.020, 144.030, 144.032, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.100, 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 144.710, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 184.845, 208.1050, 221.407, 238.235, 238.410, 253.550, 253.559, 620.2010, and 644.032, RSMo, and to enact in lieu thereof ninety-seven new sections relating to taxation, with penalty provisions.

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

Section A. Sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 2 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 3 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 4 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 5 94.605, 94.660, 94.705, 100.730, 135.110, 135.352, 135.805, 135.825, 142.803, 6 143.011, 143.071, 143.111, 143.171, 143.261, 144.010, 144.014, 144.020, 144.030, 7 144.032, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.100, 8 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 9 144.710, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 10 144.1015, 184.845, 208.1050, 221.407, 238.235, 238.410, 253.550, 253.559,

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

11 620.2010, and 644.032, RSMo, are repealed and ninety-seven new sections  
12 enacted in lieu thereof, to be known as sections 32.070, 32.086, 32.087, 66.620,  
13 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712,  
14 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303,  
15 67.1305, 67.1545, 67.1712, 67.1775, 67.1959, 67.2000, 67.2030, 67.2525, 67.2530,  
16 94.578, 94.605, 94.660, 94.705, 100.730, 135.110, 135.352, 135.760, 135.805,  
17 135.825, 142.803, 143.011, 143.071, 143.111, 143.171, 144.010, 144.014, 144.020,  
18 144.022, 144.030, 144.032, 144.049, 144.054, 144.060, 144.079, 144.080, 144.082,  
19 144.083, 144.084, 144.100, 144.105, 144.109, 144.110, 144.111, 144.112, 144.113,  
20 144.114, 144.123, 144.124, 144.125, 144.140, 144.190, 144.210, 144.212, 144.285,  
21 144.517, 144.526, 144.600, 144.612, 144.655, 144.710, 144.759, 144.761, 184.845,  
22 208.1050, 221.407, 238.235, 238.410, 253.550, 253.559, 620.2010, 620.3200,  
23 620.3210, and 644.032, to read as follows:

**32.070. 1. The director of the department of revenue shall enter**  
2 **into the streamlined sales and use tax agreement with one or more**  
3 **states to simplify and modernize sales and use tax administration in**  
4 **order to substantially reduce the burden of tax compliance for all**  
5 **sellers and for all types of commerce. In furtherance of the streamlined**  
6 **sales and use tax agreement, the director of the department of revenue**  
7 **may act jointly with other states that are members of the streamlined**  
8 **sales and use tax agreement to establish standards for certification of**  
9 **a certified service provider and certified automated system and**  
10 **establish performance standards for multistate sellers.**

11 **2. The director of the department of revenue may take other**  
12 **action reasonably required to implement the provisions set forth in the**  
13 **streamlined sales and use tax agreement, including, but not limited to,**  
14 **the promulgation of rules and the joint procurement, with other**  
15 **member states, of goods and services in furtherance of the streamlined**  
16 **sales and use tax agreement.**

17 **3. For the purposes of representing the state as a member of the**  
18 **agreement and, if necessary, amending the agreement, the state shall**  
19 **be represented by four delegates, one of whom shall be appointed by**  
20 **the governor, one shall be a member of the general assembly appointed**  
21 **by the president pro tempore of the senate, one shall be a member of**  
22 **the general assembly appointed by the speaker of the house of**  
23 **representatives, with the director of the department of revenue or the**

24 director's designee as the fourth delegate. The delegates shall  
25 recommend to the committees responsible for reviewing tax issues in  
26 the senate and the house of representatives each year any amendment  
27 of state statutes required to be substantially in compliance with the  
28 agreement. Such delegates shall make a written report by the fifteenth  
29 day of January each year regarding the status of the agreement.

30 4. The department of revenue shall promulgate rules necessary  
31 to implement the provisions of the streamlined sales and use tax  
32 agreement. Any rule or portion of a rule, as that term is defined in  
33 section 536.010 that is created under the authority delegated in this  
34 section shall become effective only if it complies with and is subject to  
35 all of the provisions of chapter 536, and, if applicable, section  
36 536.028. This section and chapter 536 are nonseverable and if any of  
37 the powers vested with the general assembly pursuant to chapter 536,  
38 to review, to delay the effective date, or to disapprove and annul a rule  
39 are subsequently held unconstitutional, then the grant of rulemaking  
40 authority and any rule proposed or adopted after August 28, 2018, shall  
41 be invalid and void.

32.086. Notwithstanding any other provision of law, for all local  
2 sales and use taxes collected by the department and remitted to a  
3 political jurisdiction or taxing district, the department shall remit one  
4 percent of the amount collected to the general revenue fund to offset  
5 the cost of collection, unless a greater amount is specified in the local  
6 sales and use tax law. The department shall not commingle the  
7 remaining amounts collected with general revenues and shall remit the  
8 remaining amounts collected to the political jurisdiction or taxing  
9 district less any credits for erroneous payments, overpayments, and  
10 dishonored checks.

32.087. 1. Within ten days after the adoption of any ordinance or order  
2 in favor of adoption of any local sales tax authorized under the local sales tax law  
3 by the voters of a taxing entity, the governing body or official of such taxing  
4 entity shall forward to the director of revenue by United States registered mail  
5 or certified mail a certified copy of the ordinance or order. [The ordinance or  
6 order shall reflect the effective date thereof.]

7 2. Any local sales tax so adopted shall become effective [on the first day  
8 of the second calendar quarter after the director of revenue receives notice of  
9 adoption of the local sales tax, except] as provided in subsection [18] 19 of this

10 section, and shall be imposed on all transactions on which the Missouri state  
11 sales tax is imposed.

12       3. **(1)** Every retailer within the jurisdiction of one or more taxing entities  
13 which has imposed one or more local sales taxes under the local sales tax law  
14 shall add all taxes so imposed along with the tax imposed by the sales tax law of  
15 the state of Missouri to the sale price and, when added, the combined tax shall  
16 constitute a part of the price, and shall be a debt of the purchaser to the retailer  
17 until paid, and shall be recoverable at law in the same manner as the purchase  
18 price. The combined rate of the state sales tax and all local sales taxes shall be  
19 the sum of the rates, multiplying the combined rate times the amount of the sale.

20       **(2) For all tax years beginning on or after January 1, 2019, the**  
21 **total combined rate of sales taxes under the local sales tax law for any**  
22 **given taxing jurisdiction shall not exceed seven and two hundred**  
23 **seventy-five thousandths percent.**

24       4. [The brackets required to be established by the director of revenue  
25 under the provisions of section 144.285 shall be based upon the sum of the  
26 combined rate of the state sales tax and all local sales taxes imposed under the  
27 provisions of the local sales tax law.

28       5.] (1) The ordinance or order imposing a local sales tax under the local  
29 sales tax law shall impose a tax upon all transactions upon which the Missouri  
30 state sales tax is imposed to the extent and in the manner provided in [sections  
31 144.010 to 144.525] **chapter 144**, and the rules and regulations of the director  
32 of revenue issued pursuant thereto]; except that the rate of the tax shall be the  
33 sum of the combined rate of the state sales tax or state highway use tax and all  
34 local sales taxes imposed under the provisions of the local sales tax law].

35       (2) Notwithstanding any other provision of law to the contrary, local  
36 taxing jurisdictions, except those in which voters have approved a local use tax  
37 under section 144.757, shall have placed on the ballot on or after the general  
38 election in November 2014, but no later than the general election in November  
39 2018, whether to repeal application of the local sales tax to the titling of motor  
40 vehicles, trailers, boats, and outboard motors that are subject to state sales tax  
41 under section 144.020 and purchased from a source other than a licensed  
42 Missouri dealer. The ballot question presented to the local voters shall contain  
43 substantially the following language:

44       Shall the \_\_\_\_\_ (local jurisdiction's name) discontinue applying and  
45 collecting the local sales tax on the titling of motor vehicles, trailers, boats, and

46 outboard motors that were purchased from a source other than a licensed  
47 Missouri dealer?

48 Approval of this measure will result in a reduction of local revenue to  
49 provide for vital services for \_\_\_\_\_ (local jurisdiction's name) and it will place  
50 Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a  
51 competitive disadvantage to non-Missouri dealers of motor vehicles, outboard  
52 motors, boats, and trailers.

53 ☐ YES ☐ NO

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

56 (3) If the ballot question set forth in subdivision (2) of this subsection  
57 receives a majority of the votes cast in favor of the proposal, or if the local taxing  
58 jurisdiction fails to place the ballot question before the voters on or before the  
59 general election in November 2018, the local taxing jurisdiction shall cease  
60 applying the local sales tax to the titling of motor vehicles, trailers, boats, and  
61 outboard motors that were purchased from a source other than a licensed  
62 Missouri dealer.

63 (4) In addition to the requirement that the ballot question set forth in  
64 subdivision (2) of this subsection be placed before the voters, the governing body  
65 of any local taxing jurisdiction that had previously imposed a local use tax on the  
66 use of motor vehicles, trailers, boats, and outboard motors may, at any time, place  
67 a proposal on the ballot at any election to repeal application of the local sales tax  
68 to the titling of motor vehicles, trailers, boats, and outboard motors purchased  
69 from a source other than a licensed Missouri dealer. If a majority of the votes  
70 cast by the registered voters voting thereon are in favor of the proposal to repeal  
71 application of the local sales tax to such titling, then the local sales tax shall no  
72 longer be applied to the titling of motor vehicles, trailers, boats, and outboard  
73 motors purchased from a source other than a licensed Missouri dealer. If a  
74 majority of the votes cast by the registered voters voting thereon are opposed to  
75 the proposal to repeal application of the local sales tax to such titling, such  
76 application shall remain in effect.

77 (5) In addition to the requirement that the ballot question set forth in  
78 subdivision (2) of this subsection be placed before the voters on or after the  
79 general election in November 2014, and on or before the general election in  
80 November 2018, whenever the governing body of any local taxing jurisdiction  
81 imposing a local sales tax on the sale of motor vehicles, trailers, boats, and

82 outboard motors receives a petition, signed by fifteen percent of the registered  
83 voters of such jurisdiction voting in the last gubernatorial election, and calling  
84 for a proposal to be placed on the ballot at any election to repeal application of  
85 the local sales tax to the titling of motor vehicles, trailers, boats, and outboard  
86 motors purchased from a source other than a licensed Missouri dealer, the  
87 governing body shall submit to the voters of such jurisdiction a proposal to repeal  
88 application of the local sales tax to such titling. If a majority of the votes cast by  
89 the registered voters voting thereon are in favor of the proposal to repeal  
90 application of the local sales tax to such titling, then the local sales tax shall no  
91 longer be applied to the titling of motor vehicles, trailers, boats, and outboard  
92 motors purchased from a source other than a licensed Missouri dealer. If a  
93 majority of the votes cast by the registered voters voting thereon are opposed to  
94 the proposal to repeal application of the local sales tax to such titling, such  
95 application shall remain in effect.

96 (6) Nothing in this subsection shall be construed to authorize the voters  
97 of any jurisdiction to repeal application of any state sales or use tax.

98 (7) If any local sales tax on the titling of motor vehicles, trailers, boats,  
99 and outboard motors purchased from a source other than a licensed Missouri  
100 dealer is repealed, such repeal shall take effect [on the first day of the second  
101 calendar quarter after the election] **as provided in subsection 19 of this**  
102 **section.** If any local sales tax on the titling of motor vehicles, trailers, boats,  
103 and outboard motors purchased from a source other than a licensed Missouri  
104 dealer is required to cease to be applied or collected due to failure of a local  
105 taxing jurisdiction to hold an election pursuant to subdivision (2) of this  
106 subsection, such cessation shall take effect on March 1, 2019.

107 (8) Notwithstanding any provision of law to the contrary, if any local sales  
108 tax on the titling of motor vehicles, trailers, boats, and outboard motors  
109 purchased from a source other than a licensed Missouri dealer is repealed after  
110 the general election in November 2014, or if the taxing jurisdiction failed to  
111 present the ballot to the voters at a general election on or before November 2018,  
112 then the governing body of such taxing jurisdiction may, at any election  
113 subsequent to the repeal or after the general election in November 2018, if the  
114 jurisdiction failed to present the ballot to the voters, place before the voters the  
115 issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and  
116 outboard motors that are subject to state sales tax under section 144.020 that  
117 were purchased from a source other than a licensed Missouri dealer. The ballot

118 question presented to the local voters shall contain substantially the following  
119 language:

120        Shall the \_\_\_\_\_ (local jurisdiction's name) apply and collect the local sales  
121 tax on the titling of motor vehicles, trailers, boats, and outboard motors that are  
122 subject to state sales tax under section 144.020 and purchased from a source  
123 other than a licensed Missouri dealer?

124 Approval of this measure will result in an increase of local revenue to provide for  
125 vital services for \_\_\_\_\_ (local jurisdiction's name), and it will remove a  
126 competitive advantage that non-Missouri dealers of motor vehicles, outboard  
127 motors, boats, and trailers have over Missouri dealers of motor vehicles, outboard  
128 motors, boats, and trailers.

129                                ☐ YES                                ☐ NO

130        If you are in favor of the question, place an "X" in the box opposite "YES".

131 If you are opposed to the question, place an "X" in the box opposite "NO".

132        (9) If any local sales tax on the titling of motor vehicles, trailers, boats,  
133 and outboard motors purchased from a source other than a licensed Missouri  
134 dealer is adopted, such tax shall take effect and be imposed [on the first day of  
135 the second calendar quarter after the election] **as provided in subsection 19**  
136 **of this section.**

137        [6.] **5.** On and after the effective date of any local sales tax imposed  
138 under the provisions of the local sales tax law, the director of revenue shall  
139 perform all functions incident to the administration, collection, enforcement, and  
140 operation of the tax, and the director of revenue shall collect in addition to the  
141 sales tax for the state of Missouri all additional local sales taxes authorized under  
142 the authority of the local sales tax law. All local sales taxes imposed under the  
143 local sales tax law together with all taxes imposed under the sales tax law of the  
144 state of Missouri shall be collected together and reported upon such forms and  
145 under such administrative rules and regulations as may be prescribed by the  
146 director of revenue.

147        [7.] **6.** All applicable provisions contained in sections 144.010 to 144.525  
148 governing the state sales tax and section 32.057, the uniform confidentiality  
149 provision, shall apply to the collection of any local sales tax imposed under the  
150 local sales tax law except as modified by the local sales tax law.

151        [8.] **7.** All exemptions granted to agencies of government, organizations,  
152 persons and to the sale of certain articles and items of tangible personal property  
153 and taxable services under the provisions of sections 144.010 to 144.525, as these

154 sections now read and as they may hereafter be amended, it being the intent of  
155 this general assembly to ensure that the same sales tax exemptions granted from  
156 the state sales tax law also be granted under the local sales tax law, are hereby  
157 made applicable to the imposition and collection of all local sales taxes imposed  
158 under the local sales tax law.

159       **[9.] 8.** The same sales tax permit, exemption certificate and retail  
160 certificate required by sections 144.010 to 144.525 for the administration and  
161 collection of the state sales tax shall satisfy the requirements of the local sales  
162 tax law, and no additional permit or exemption certificate or retail certificate  
163 shall be required; except that the director of revenue may prescribe a form of  
164 exemption certificate for an exemption from any local sales tax imposed by the  
165 local sales tax law.

166       **[10.] 9.** All discounts allowed the retailer under the provisions of the  
167 state sales tax law for the collection of and for payment of taxes under the  
168 provisions of the state sales tax law are hereby allowed and made applicable to  
169 any local sales tax collected under the provisions of the local sales tax law.

170       **[11.] 10.** The penalties provided in section 32.057 and sections 144.010  
171 to 144.525 for a violation of the provisions of those sections are hereby made  
172 applicable to violations of the provisions of the local sales tax law.

173       **[12. (1)] 11.** For the purposes of any local sales tax imposed by an  
174 ordinance or order under the local sales tax law, all sales[, except the sale of  
175 motor vehicles, trailers, boats, and outboard motors required to be titled under  
176 the laws of the state of Missouri, shall be deemed to be consummated at the place  
177 of business of the retailer unless the tangible personal property sold is delivered  
178 by the retailer or his agent to an out-of-state destination. In the event a retailer  
179 has more than one place of business in this state which participates in the sale,  
180 the sale shall be deemed to be consummated at the place of business of the  
181 retailer where the initial order for the tangible personal property is taken, even  
182 though the order must be forwarded elsewhere for acceptance, approval of credit,  
183 shipment or billing. A sale by a retailer's agent or employee shall be deemed to  
184 be consummated at the place of business from which he works.

185       **(2)** For the purposes of any local sales tax imposed by an ordinance or  
186 order under the local sales tax law, the sales tax upon the titling of all motor  
187 vehicles, trailers, boats, and outboard motors shall be imposed at the rate in  
188 effect at the location of the residence of the purchaser, and remitted to that local  
189 taxing entity, and not at the place of business of the retailer, or the place of



190 business from which the retailer's agent or employee works.

191 (3) For the purposes of any local tax imposed by an ordinance or under the  
192 local sales tax law on charges for mobile telecommunications services, all taxes  
193 of mobile telecommunications service shall be imposed as provided in the Mobile  
194 Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as  
195 amended] **shall be sourced as provided by sections 144.111 to 144.114.**

196 [13.] **12.** Local sales taxes shall not be imposed on the seller of motor  
197 vehicles, trailers, boats, and outboard motors required to be titled under the laws  
198 of the state of Missouri, but shall be collected from the purchaser by the director  
199 of revenue at the time application is made for a certificate of title, if the address  
200 of the applicant is within a taxing entity imposing a local sales tax under the  
201 local sales tax law.

202 [14.] **13.** The director of revenue and any of his deputies, assistants and  
203 employees who have any duties or responsibilities in connection with the  
204 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,  
205 or recording of funds which come into the hands of the director of revenue under  
206 the provisions of the local sales tax law shall enter a surety bond or bonds  
207 payable to any and all taxing entities in whose behalf such funds have been  
208 collected under the local sales tax law in the amount of one hundred thousand  
209 dollars for each such tax; but the director of revenue may enter into a blanket  
210 bond covering himself and all such deputies, assistants and employees. The cost  
211 of any premium for such bonds shall be paid by the director of revenue from the  
212 share of the collections under the sales tax law retained by the director of  
213 revenue for the benefit of the state.

214 [15.] **14.** The director of revenue shall annually report on his  
215 management of each trust fund which is created under the local sales tax law and  
216 administration of each local sales tax imposed under the local sales tax law. He  
217 shall provide each taxing entity imposing one or more local sales taxes authorized  
218 by the local sales tax law with a detailed accounting of the source of all funds  
219 received by him for the taxing entity. Notwithstanding any other provisions of  
220 law, the state auditor shall annually audit each trust fund. A copy of the  
221 director's report and annual audit shall be forwarded to each taxing entity  
222 imposing one or more local sales taxes.

223 [16.] **15.** Within the boundaries of any taxing entity where one or more  
224 local sales taxes have been imposed, if any person is delinquent in the payment  
225 of the amount required to be paid by him under the local sales tax law or in the

226 event a determination has been made against him for taxes and penalty under  
227 the local sales tax law, the limitation for bringing suit for the collection of the  
228 delinquent tax and penalty shall be the same as that provided in sections 144.010  
229 to 144.525. Where the director of revenue has determined that suit must be filed  
230 against any person for the collection of delinquent taxes due the state under the  
231 state sales tax law, and where such person is also delinquent in payment of taxes  
232 under the local sales tax law, the director of revenue shall notify the taxing entity  
233 in the event any person fails or refuses to pay the amount of any local sales tax  
234 due so that appropriate action may be taken by the taxing entity.

235       **[17.] 16.** Where property is seized by the director of revenue under the  
236 provisions of any law authorizing seizure of the property of a taxpayer who is  
237 delinquent in payment of the tax imposed by the state sales tax law, and where  
238 such taxpayer is also delinquent in payment of any tax imposed by the local sales  
239 tax law, the director of revenue shall permit the taxing entity to join in any sale  
240 of property to pay the delinquent taxes and penalties due the state and to the  
241 taxing entity under the local sales tax law. The proceeds from such sale shall  
242 first be applied to all sums due the state, and the remainder, if any, shall be  
243 applied to all sums due such taxing entity.

244       **[18.] 17.** If a local sales tax has been in effect for at least one year under  
245 the provisions of the local sales tax law and voters approve reimposition of the  
246 same local sales tax at the same rate at an election as provided for in the local  
247 sales tax law prior to the date such tax is due to expire, the tax [so] reimposed  
248 shall become effective [the first day of the first calendar quarter after the director  
249 receives a certified copy of the ordinance, order or resolution accompanied by a  
250 map clearly showing the boundaries thereof and the results of such election,  
251 provided that such ordinance, order or resolution and all necessary accompanying  
252 materials are received by the director at least thirty days prior to the expiration  
253 of such tax. Any administrative cost or expense incurred by the state as a result  
254 of the provisions of this subsection shall be paid by the city or county reimposing  
255 such tax] **as provided by subsection 19 of this section.**

256       **18.** If the boundaries of a city in which a sales tax has been  
257 imposed shall thereafter be changed or altered, the city clerk shall  
258 forward to the director of revenue by United States registered mail or  
259 certified mail a certified copy of the ordinance adding or detaching  
260 territory from the city within ten days of adoption of the  
261 ordinance. The ordinance shall reflect the effective date of the

262 ordinance and shall be accompanied by a map of the city clearly  
263 showing the territory added or detached from the city  
264 boundaries. Upon receipt of the ordinance and map, the tax imposed  
265 under the local sales tax law shall be effective in the added territory or  
266 abolished in the detached territory on the first day of a calendar  
267 quarter after one hundred twenty days' notice to sellers.

268 19. (1) The effective date for the imposition, repeal, or rate  
269 change of each local sales and use tax is the first day of the calendar  
270 quarter after a minimum of one hundred twenty days' notice to sellers.  
271 In all cases where notice is required to be made to the director of  
272 revenue by a local taxing jurisdiction, such notice shall be made at  
273 least one hundred twenty days prior to the effective date for the  
274 imposition, repeal, or rate change of a local sales and use tax.

275 (2) The effective date for any local jurisdiction boundary change  
276 for sales and use tax purposes is the first day of the calendar quarter  
277 after a minimum of one hundred twenty days' notice to sellers.

66.620. 1. All county sales taxes collected by the director of revenue  
2 under sections 66.600 to 66.630 on behalf of any county[, less one percent for cost  
3 of collection which shall be deposited in the state's general revenue fund after  
4 payment of premiums for surety bonds as provided in section 32.087,] shall be  
5 deposited in a special trust fund, which is hereby created, to be known as the  
6 "County Sales Tax Trust Fund". [The moneys in the county sales tax trust fund  
7 shall not be deemed to be state funds and shall not be commingled with any funds  
8 of the state.] The director of revenue shall keep accurate records of the amount  
9 of money in the trust fund which was collected in each county imposing a county  
10 sales tax, and the records shall be open to the inspection of officers of the county  
11 and the public. Not later than the tenth day of each month, the director of  
12 revenue shall distribute all moneys deposited in the trust fund during the  
13 preceding month to the county which levied the tax; such funds shall be deposited  
14 with the treasurer of the county and all expenditures of funds arising from the  
15 county sales tax trust fund shall be by an appropriation act to be enacted by the  
16 legislative council of the county, and to the cities, towns and villages located  
17 wholly or partly within the county which levied the tax in the manner as set forth  
18 in sections 66.600 to 66.630.

19 2. In any county not adopting an additional sales tax and alternate  
20 distribution system as provided in section 67.581, for the purposes of distributing

21 the county sales tax, the county shall be divided into two groups, "Group A" and  
22 "Group B". Group A shall consist of all cities, towns and villages which are  
23 located wholly or partly within the county which levied the tax and which had a  
24 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the  
25 day prior to the adoption of the county sales tax ordinance, except that beginning  
26 January 1, 1980, group A shall consist of all cities, towns and villages which are  
27 located wholly or partly within the county which levied the tax and which had a  
28 city sales tax approved by the voters of such city under the provisions of sections  
29 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For  
30 the purposes of determining the location of consummation of sales for distribution  
31 of funds to cities, towns and villages in group A, the boundaries of any such city,  
32 town or village shall be the boundary of that city, town or village as it existed on  
33 March 19, 1984. Group B shall consist of all cities, towns and villages which are  
34 located wholly or partly within the county which levied the tax and which did not  
35 have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on  
36 the day prior to the adoption of the county sales tax ordinance, and shall also  
37 include all unincorporated areas of the county which levied the tax; except that,  
38 beginning January 1, 1980, group B shall consist of all cities, towns and villages  
39 which are located wholly or partly within the county which levied the tax and  
40 which did not have a city sales tax approved by the voters of such city under the  
41 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the  
42 county sales tax and shall also include all unincorporated areas of the county  
43 which levied the tax.

44 3. Until January 1, 1994, the director of revenue shall distribute to the  
45 cities, towns and villages in group A the taxes based on the location in which the  
46 sales were deemed consummated under section 66.630 and subsection 12 of  
47 section 32.087. Except for distribution governed by section 66.630, after  
48 deducting the distribution to the cities, towns and villages in group A, the  
49 director of revenue shall distribute the remaining funds in the county sales tax  
50 trust fund to the cities, towns and villages and the county in group B as follows:  
51 to the county which levied the tax, a percentage of the distributable revenue  
52 equal to the percentage ratio that the population of the unincorporated areas of  
53 the county bears to the total population of group B; and to each city, town or  
54 village in group B located wholly within the taxing county, a percentage of the  
55 distributable revenue equal to the percentage ratio that the population of such  
56 city, town or village bears to the total population of group B; and to each city,

57 town or village located partly within the taxing county, a percentage of the  
58 distributable revenue equal to the percentage ratio that the population of that  
59 part of the city, town or village located within the taxing county bears to the total  
60 population of group B.

61 4. From January 1, 1994, until December 31, 2016, the director of revenue  
62 shall distribute to the cities, towns and villages in group A a portion of the taxes  
63 based on the location in which the sales were deemed consummated under section  
64 66.630 and subsection 12 of section 32.087 in accordance with the formula  
65 described in this subsection and in subsection 6. After deducting the distribution  
66 to the cities, towns and villages in group A, the director of revenue shall  
67 distribute funds in the county sales tax trust fund to the cities, towns and  
68 villages and the county in group B as follows: to the county which levied the tax,  
69 ten percent multiplied by the percentage of the population of unincorporated  
70 county which has been annexed or incorporated since April 1, 1993, multiplied by  
71 the total of all sales tax revenues countywide, and a percentage of the remaining  
72 distributable revenue equal to the percentage ratio that the population of  
73 unincorporated areas of the county bears to the total population of group B; and  
74 to each city, town or village in group B located wholly within the taxing county,  
75 a percentage of the remaining distributable revenue equal to the percentage ratio  
76 that the population of such city, town or village bears to the total population of  
77 group B; and to each city, town or village located partly within the taxing county,  
78 a percentage of the remaining distributable revenue equal to the percentage ratio  
79 that the population of that part of the city, town or village located within the  
80 taxing county bears to the total population of group B.

81 5. (1) From and after January 1, 2017, in each year in which the total  
82 revenues from the county sales tax collected under sections 66.600 to 66.630 in  
83 the previous calendar year are less than or equal to the amount of such revenues  
84 which were collected in the calendar year 2014, the director of revenue shall  
85 distribute to the cities, towns, and villages in group A and the cities, towns, and  
86 villages, and the county in group B, the amounts required to be distributed under  
87 the formula described in subsection 4 and in subsection 6 of this section. From  
88 and after January 1, 2017, in each year in which the total revenues from the  
89 county sales tax collected under sections 66.600 to 66.630 in the previous  
90 calendar year is greater than the amount of such revenues which were collected  
91 in the calendar year 2014, the director of revenue shall distribute to the cities,  
92 towns, and villages in group A a portion of the taxes based on the location in

93 which the sales were deemed consummated under section 66.630 and subsection  
94 12 of section 32.087, in accordance with the formula described in this subsection  
95 and in subsection 6. After deducting the distribution to the cities, towns, and  
96 villages in group A, the director of revenue shall, subject to the limitation  
97 described in subdivision (2) of this subsection, distribute funds in the county sales  
98 tax trust fund to the cities, towns, and villages, and the county in group B as  
99 follows: to the county which levied the tax, ten percent multiplied by the  
100 percentage of the population of unincorporated county which has been annexed  
101 or incorporated since April 1, 1993, multiplied by the total of all sales tax  
102 revenues countywide, and a percentage of the remaining distributable revenue  
103 equal to the percentage ratio that the population of unincorporated areas of the  
104 county bears to the total population of group B as adjusted such that no city,  
105 town, or village in group B shall receive a distribution that is less than fifty  
106 percent of the amount of taxes generated within such city, town, or village based  
107 on the location in which the sales were deemed consummated under section  
108 66.630 and subsection 12 of section 32.087; and to each city, town, or village in  
109 group B located wholly within the taxing county, a percentage of the remaining  
110 distributable revenue equal to the percentage ratio that the population of such  
111 city, town, or village bears to the total population of group B, as adjusted such  
112 that no city, town, or village in group B shall receive a distribution that is less  
113 than fifty percent of the amount of taxes generated within such city, town, or  
114 village based on the location in which the sales were deemed consummated under  
115 section 66.630 and subsection 12 of section 32.087; and to each city, town, or  
116 village located partly within the taxing county, a percentage of the remaining  
117 distributable revenue equal to the percentage ratio that the population of that  
118 part of the city, town, or village located within the taxing county bears to the  
119 total population of group B, as adjusted such that no city, town, or village in  
120 group B shall receive a distribution that is less than fifty percent of the amount  
121 of taxes generated within such city, town, or village based on the location in  
122 which the sales were deemed consummated under section 66.630 and subsection  
123 12 of section 32.087.

124 (2) For purposes of making any adjustment required by this subsection,  
125 the director of revenue shall, prior to any distribution to the county or to each  
126 city, town, or village in group B located wholly or partly within the taxing county,  
127 identify each city, town, or village in group B located wholly or partly within the  
128 taxing county that would receive a distribution that is less than fifty percent of

129 the amount of taxes generated within such city, town, or village based on the  
130 location in which the sales were deemed consummated under section 66.630 and  
131 subsection 12 of section 32.087 if no adjustments were made and calculate the  
132 difference between the amount that the distribution to each such city, town, or  
133 village would have been without any adjustment and the amount that equals fifty  
134 percent of the amount of taxes generated within such city, town, or village based  
135 on the location in which the sales were deemed consummated under section  
136 66.630 and subsection 12 of section 32.087. Thereafter, the director of revenue  
137 shall determine the amount of any adjustment under this subsection as follows:

138 (a) If the aggregate amount of the difference calculated in accordance with  
139 this subsection is less than or equal to the aggregate increase in the remaining  
140 distributable revenue for the applicable period in the current calendar year over  
141 the remaining distributable revenue for the corresponding period in the calendar  
142 year 2014, the director of revenue shall deduct the amount of such difference from  
143 the remaining distributable revenue and distribute an allocable portion of the  
144 amount of such difference to each city, town, or village that would otherwise have  
145 received a distribution that is less than fifty percent of the amount of taxes  
146 generated within such city, town, or village based on the location in which the  
147 sales were deemed consummated under section 66.630 and subsection 12 of  
148 section 32.087 if no adjustment were made, such that each such city, town, or  
149 village receives a distribution that is equal to fifty percent of the amount of taxes  
150 generated within such city, town, or village based on the location in which the  
151 sales were deemed consummated under section 66.630 and subsection 12 of  
152 section 32.087;

153 (b) If, however, the aggregate amount of the difference calculated in  
154 accordance with this subsection is greater than the aggregate increase in the  
155 remaining distributable revenue for the applicable period in the current calendar  
156 year over the remaining distributable revenue for the corresponding period in the  
157 calendar year 2014, the director of revenue shall deduct from the remaining  
158 distributable revenue an amount equal to the difference between the remaining  
159 distributable revenue for the applicable period in the current calendar year and  
160 the remaining distributable revenue for the corresponding period in the calendar  
161 year 2014 and distribute an allocable portion of the amount of such difference to  
162 each city, town, or village that would otherwise have received a distribution that  
163 is less than fifty percent of the amount of taxes generated within such city, town,  
164 or village based on the location in which the sales were deemed consummated

165 under section 66.630 and subsection 12 of section 32.087 if no adjustment were  
166 made, such that each such city, town, or village receives a distribution that  
167 includes an adjustment that is proportionate to the amount of the adjustment  
168 that would otherwise have been made if such adjustment were calculated in  
169 accordance with paragraph (a) of this subdivision;

170 (c) After determining the amount of the adjustment and making the  
171 allocation in accordance with paragraph (a) or (b) of this subdivision, as  
172 applicable, the director of revenue shall thereafter distribute the remaining  
173 distributable revenue, as adjusted, to the county and to each city, town, or village  
174 in group B located wholly or partly within the taxing county in the manner  
175 provided in this subsection.

176 (3) For purposes of this subsection, if a city, town, or village is partly in  
177 group A and partly in group B, the director of revenue shall calculate fifty percent  
178 of the amount of taxes generated within such city, town, or village based on the  
179 location in which the sales were deemed consummated under section 66.630 and  
180 subsection 12 of section 32.087 by multiplying fifty percent by the amount of all  
181 county sales taxes collected by the director of revenue under sections 66.600 to  
182 66.630, less one percent for cost of collection, that are generated within such city,  
183 town, or village based on the location in which the sales were deemed  
184 consummated under section 66.630 and subsection 12 of section 32.087,  
185 regardless of whether such taxes are deemed consummated in group A or group  
186 B.

187 6. (1) For purposes of administering the distribution formula of  
188 subsections 4 and 5 of this section, the revenues arising each year from sales  
189 occurring within each group A city, town or village shall be distributed as follows:  
190 until such revenues reach the adjusted county average, as hereinafter defined,  
191 there shall be distributed to the city, town or village all of such revenues reduced  
192 by the percentage which is equal to ten percent multiplied by the percentage of  
193 the population of unincorporated county which has been annexed or incorporated  
194 after April 1, 1993; and once revenues exceed the adjusted county average, total  
195 revenues shall be shared in accordance with the redistribution formula as defined  
196 in this subsection.

197 (2) For purposes of this subsection, the "adjusted county average" is the  
198 per capita countywide average of all sales tax distributions during the prior  
199 calendar year reduced by the percentage which is equal to ten percent multiplied  
200 by the percentage of the population of unincorporated county which has been



201 annexed or incorporated after April 1, 1993; the redistribution formula is as  
202 follows: during 1994, each group A city, town and village shall receive that  
203 portion of the revenues arising from sales occurring within the municipality that  
204 remains after deducting therefrom an amount equal to the cumulative sales tax  
205 revenues arising from sales within the municipality multiplied by the percentage  
206 which is the sum of ten percent multiplied by the percentage of the population of  
207 unincorporated county which has been annexed or incorporated after April 1,  
208 1993, and the percentage, if greater than zero, equal to the product of 8.5  
209 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the  
210 total of cumulative per capita sales taxes arising from sales within the  
211 municipality less the adjusted county average. During 1995, each group A city,  
212 town and village shall receive that portion of the revenues arising from sales  
213 occurring within the municipality that remains after deducting therefrom an  
214 amount equal to the cumulative sales tax revenues arising from sales within the  
215 municipality multiplied by the percentage which is the sum of ten percent  
216 multiplied by the percentage of the population of unincorporated county which  
217 has been annexed or incorporated after April 1, 1993, and the percentage, if  
218 greater than zero, equal to the product of seventeen multiplied by the logarithm  
219 (to base 10) of the product of 0.035 multiplied by the total of cumulative per  
220 capita sales taxes arising from sales within the municipality less the adjusted  
221 county average. From January 1, 1996, until January 1, 2000, each group A city,  
222 town and village shall receive that portion of the revenues arising from sales  
223 occurring within the municipality that remains after deducting therefrom an  
224 amount equal to the cumulative sales tax revenues arising from sales within the  
225 municipality multiplied by the percentage which is the sum of ten percent  
226 multiplied by the percentage of the population of unincorporated county which  
227 has been annexed or incorporated after April 1, 1993, and the percentage, if  
228 greater than zero, equal to the product of 25.5 multiplied by the logarithm (to  
229 base 10) of the product of 0.035 multiplied by the total of cumulative per capita  
230 sales taxes arising from sales within the municipality less the adjusted county  
231 average. From and after January 1, 2000, the distribution formula covering the  
232 period from January 1, 1996, until January 1, 2000, shall continue to apply,  
233 except that the percentage computed for sales arising within the municipalities  
234 shall be not less than 7.5 percent for municipalities within which sales tax  
235 revenues exceed the adjusted county average, nor less than 12.5 percent for  
236 municipalities within which sales tax revenues exceed the adjusted county

237 average by at least twenty-five percent.

238 (3) For purposes of applying the redistribution formula to a municipality  
239 which is partly within the county levying the tax, the distribution shall be  
240 calculated alternately for the municipality as a whole, except that the factor for  
241 annexed portion of the county shall not be applied to the portion of the  
242 municipality which is not within the county levying the tax, and for the portion  
243 of the municipality within the county levying the tax. Whichever calculation  
244 results in the larger distribution to the municipality shall be used.

245 (4) Notwithstanding any other provision of this section, the fifty percent  
246 of additional sales taxes as described in section 99.845 arising from economic  
247 activities within the area of a redevelopment project established after July 12,  
248 1990, pursuant to sections 99.800 to 99.865, while tax increment financing  
249 remains in effect shall be deducted from all calculations of countywide sales  
250 taxes, shall be distributed directly to the municipality involved, and shall be  
251 disregarded in calculating the amounts distributed or distributable to the  
252 municipality. Further, any agreement, contract or covenant entered into prior to  
253 July 12, 1990, between a municipality and any other political subdivision which  
254 provides for an appropriation of incremental sales tax revenues to the special  
255 allocation fund of a tax increment financing project while tax increment financing  
256 remains in effect shall continue to be in full force and effect and the sales taxes  
257 so appropriated shall be deducted from all calculations of countywide sales taxes,  
258 shall be distributed directly to the municipality involved, and shall be  
259 disregarded in calculating the amounts distributed or distributable to the  
260 municipality. In addition, and notwithstanding any other provision of this  
261 chapter to the contrary, economic development funds shall be distributed in full  
262 to the municipality in which the sales producing them were deemed  
263 consummated. Additionally, economic development funds shall be deducted from  
264 all calculations of countywide sales taxes and shall be disregarded in calculating  
265 the amounts distributed or distributable to the municipality. As used in this  
266 subdivision, the term "economic development funds" means the amount of sales  
267 tax revenue generated in any fiscal year by projects authorized pursuant to  
268 chapter 99 or chapter 100 in connection with which such sales tax revenue was  
269 pledged as security for, or was guaranteed by a developer to be sufficient to pay,  
270 outstanding obligations under any agreement authorized by chapter 100, entered  
271 into or adopted prior to September 1, 1993, between a municipality and another  
272 public body. The cumulative amount of economic development funds allowed

273 under this provision shall not exceed the total amount necessary to amortize the  
274 obligations involved.

275         7. If the qualified voters of any city, town or village vote to change or alter  
276 its boundaries by annexing any unincorporated territory included in group B or  
277 if the qualified voters of one or more city, town or village in group A and the  
278 qualified voters of one or more city, town or village in group B vote to consolidate,  
279 the area annexed or the area consolidated which had been a part of group B shall  
280 remain a part of group B after annexation or consolidation. After the effective  
281 date of the annexation or consolidation, the annexing or consolidated city, town  
282 or village shall receive a percentage of the group B distributable revenue equal  
283 to the percentage ratio that the population of the annexed or consolidated area  
284 bears to the total population of group B and such annexed area shall not be  
285 classified as unincorporated area for determination of the percentage allocable to  
286 the county. If the qualified voters of any two or more cities, towns or villages in  
287 group A each vote to consolidate such cities, towns or villages, then such  
288 consolidated cities, towns or villages shall remain a part of group A. For the  
289 purpose of sections 66.600 to 66.630, population shall be as determined by the  
290 last federal decennial census or the latest census that determines the total  
291 population of the county and all political subdivisions therein. For the purpose  
292 of calculating the adjustment based on the percentage of unincorporated county  
293 population which is annexed after April 1, 1993, the accumulated percentage  
294 immediately before each census shall be used as the new percentage base after  
295 such census. After any annexation, incorporation or other municipal boundary  
296 change affecting the unincorporated area of the county, the chief elected official  
297 of the county shall certify the new population of the unincorporated area of the  
298 county and the percentage of the population which has been annexed or  
299 incorporated since April 1, 1993, to the director of revenue. After the adoption  
300 of the county sales tax ordinance, any city, town or village in group A may by  
301 adoption of an ordinance by its governing body cease to be a part of group A and  
302 become a part of group B. Within ten days after the adoption of the ordinance  
303 transferring the city, town or village from one group to the other, the clerk of the  
304 transferring city, town or village shall forward to the director of revenue, by  
305 registered mail, a certified copy of the ordinance. Distribution to such city as a  
306 part of its former group shall cease and as a part of its new group shall begin on  
307 the first day of January of the year following notification to the director of  
308 revenue, provided such notification is received by the director of revenue on or

309 before the first day of July of the year in which the transferring ordinance is  
310 adopted. If such notification is received by the director of revenue after the first  
311 day of July of the year in which the transferring ordinance is adopted, then  
312 distribution to such city as a part of its former group shall cease and as a part of  
313 its new group shall begin the first day of July of the year following such  
314 notification to the director of revenue. Once a group A city, town or village  
315 becomes a part of group B, such city may not transfer back to group A.

316       8. If any city, town or village shall hereafter change or alter its  
317 boundaries, the city clerk of the municipality shall forward to the director of  
318 revenue, by registered mail, a certified copy of the ordinance adding or detaching  
319 territory from the municipality. The ordinance shall reflect the effective date  
320 thereof, and shall be accompanied by a map of the municipality clearly showing  
321 the territory added thereto or detached therefrom. Upon receipt of the ordinance  
322 and map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and  
323 allocated in accordance with the provisions of this section on the effective date of  
324 the change of the municipal boundary so that the proper percentage of group B  
325 distributable revenue is allocated to the municipality in proportion to any  
326 annexed territory. If any area of the unincorporated county elects to incorporate  
327 subsequent to the effective date of the county sales tax as set forth in sections  
328 66.600 to 66.630, the newly incorporated municipality shall remain a part of  
329 group B. The city clerk of such newly incorporated municipality shall forward to  
330 the director of revenue, by registered mail, a certified copy of the incorporation  
331 election returns and a map of the municipality clearly showing the boundaries  
332 thereof. The certified copy of the incorporation election returns shall reflect the  
333 effective date of the incorporation. Upon receipt of the incorporation election  
334 returns and map, the tax imposed by sections 66.600 to 66.630 shall be  
335 distributed and allocated in accordance with the provisions of this section on the  
336 effective date of the incorporation.

337       9. The director of revenue may authorize the state treasurer to make  
338 refunds from the amounts in the trust fund and credited to any county for  
339 erroneous payments and overpayments made, and may redeem dishonored checks  
340 and drafts deposited to the credit of such counties. If any county abolishes the  
341 tax, the county shall notify the director of revenue of the action [at least ninety  
342 days prior to the effective date of the repeal] and the director of revenue may  
343 order retention in the trust fund, for a period of one year, of two percent of the  
344 amount collected after receipt of such notice to cover possible refunds or

345 overpayment of the tax and to redeem dishonored checks and drafts deposited to  
346 the credit of such accounts. After one year has elapsed after the effective date of  
347 abolition of the tax in such county, the director of revenue shall remit the balance  
348 in the account to the county and close the account of that county. The director  
349 of revenue shall notify each county of each instance of any amount refunded or  
350 any check redeemed from receipts due the county.

351 10. Except as modified in sections 66.600 to 66.630, all provisions of  
352 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections  
353 66.600 to 66.630.

67.395. 1. All sales taxes collected by the director of revenue under  
2 sections 67.391 to 67.395 on behalf of any county[, less one percent for cost of  
3 collection which shall be deposited in the state's general revenue fund after  
4 payment of premiums for surety bonds as provided in section 32.087] shall be  
5 deposited with the state treasurer in a special trust fund, which is hereby  
6 created, to be known as the "County Anti-Drug Sales Tax Trust Fund". [The  
7 moneys in the county anti-drug sales tax trust fund shall not be deemed to be  
8 state funds and shall not be commingled with any funds of the state.] The  
9 director of revenue shall keep accurate records of the amount of money in the  
10 trust fund which was collected in each county imposing a sales tax under sections  
11 67.391 to 67.395, and the records shall be open to the inspection of officers of the  
12 county and the public. Not later than the tenth day of each month, the director  
13 of revenue shall distribute all moneys deposited in the trust fund during the  
14 preceding month to the county which levied the tax. Such funds shall be  
15 deposited with the county treasurer of each such county, and all expenditures of  
16 funds arising from the county anti-drug sales tax trust fund shall be by an  
17 appropriation act to be enacted by the governing body of each such county.

18 2. The director of revenue may authorize the state treasurer to make  
19 refunds from the amounts in the trust fund and credited to any county for  
20 erroneous payments and overpayments made, and may redeem dishonored checks  
21 and drafts deposited to the credit of such counties. If any county abolishes the  
22 tax, the county shall notify the director of revenue of the action [at least ninety  
23 days prior to the effective date of the repeal] and the director of revenue may  
24 order retention in the trust fund, for a period of one year, of two percent of the  
25 amount collected after receipt of such notice to cover possible refunds or  
26 overpayment of the tax and to redeem dishonored checks and drafts deposited to  
27 the credit of such accounts. After one year has elapsed after the effective date of

28 abolition of the tax in such county, the director of revenue shall authorize the  
29 state treasurer to remit the balance in the account to the county and close the  
30 account of that county. The director of revenue shall notify each county of each  
31 instance of any amount refunded or any check redeemed from receipts due the  
32 county.

33 3. Except as modified in sections 67.391 to 67.395, all provisions of  
34 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections  
35 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue  
2 under sections 67.500 to 67.545 on behalf of any county[, less one percent for cost  
3 of collection, which shall be deposited in the state's general revenue fund after  
4 payment of premiums for surety bonds as provided in section 32.087,] shall be  
5 deposited with the state treasurer in a county sales tax trust fund, which fund  
6 shall be separate and apart from the county sales tax trust fund established by  
7 section 66.620. [The moneys in such county sales tax trust fund shall not be  
8 deemed to be state funds and shall not be commingled with any funds of the  
9 state.] The director of revenue shall keep accurate records of the amount of  
10 money in the trust fund which was collected in each county imposing a county  
11 sales tax, and the records shall be open to the inspection of officers of the county  
12 and to the public. Not later than the tenth day of each month the director of  
13 revenue shall distribute all moneys deposited in the trust fund during the  
14 preceding month by distributing to the county treasurer, or such other officer as  
15 may be designated by the county ordinance or order, of each county imposing the  
16 tax authorized by sections 67.500 to 67.545, the sum due the county as certified  
17 by the director of revenue.

18 2. The director of revenue may authorize the state treasurer to make  
19 refunds from the amounts in the trust fund and credited to any county for  
20 erroneous payments and overpayments made, and may redeem dishonored checks  
21 and drafts deposited to the credit of such counties. If any county abolishes the  
22 tax, the county shall notify the director of revenue of the action [at least ninety  
23 days prior to the effective date of the repeal,] and the director of revenue may  
24 order retention in the trust fund, for a period of one year, of two percent of the  
25 amount collected after receipt of such notice to cover possible refunds or  
26 overpayment of the tax and to redeem dishonored checks and drafts deposited to  
27 the credit of such accounts. After one year has elapsed after the effective date of  
28 abolition of the tax in such county, the director of revenue shall authorize the

29 state treasurer to remit the balance in the account to the county and close the  
30 account of that county. The director of revenue shall notify each county of each  
31 instance of any amount refunded or any check redeemed from receipts due the  
32 county.

33 3. Except as modified in sections 67.500 to 67.545, all provisions of  
34 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections  
35 67.500 to 67.545.

67.571. 1. The governing body of any county of the first classification with  
2 a population of more than eighty-two thousand inhabitants and less than ninety  
3 thousand inhabitants may, in addition to any tourism sales tax imposed pursuant  
4 to sections 67.671 to 67.685, by a majority vote, impose a sales tax **on all retail**  
5 **sales made in the county which are subject to sales tax under chapter**  
6 **144** for the funding of museums and festivals. For purposes of this section, the  
7 term "funding of museums and festivals" shall mean:

8 (1) Funding of museums operating in the county, which are registered  
9 with the United States Internal Revenue Service as a 501(C)(3) corporation and  
10 which are considered by the board to be tourism attractions; and

11 (2) Funding of organizations that are registered as 501(C)(3) corporations  
12 which promote cultural heritage tourism including festivals and the arts.

13 2. Any question submitted to the voters of such county to establish a sales  
14 tax pursuant to this section shall be submitted in substantially the following  
15 form:

16 Shall the county of \_\_\_\_\_ (insert the name of the county) impose a sales  
17 tax of \_\_\_\_\_ (insert rate of percent) percent to be used to fund (museums,  
18 cultural heritage, festivals) in certain areas of the county?

19 ☐ YES ☐ NO

20 3. If a majority of the votes cast on the proposal by the qualified voters  
21 voting thereon are in favor of the proposal, and the tax takes effect pursuant to  
22 this section, the museums and festivals board appointed pursuant to subsection  
23 5 of this section shall determine in what manner the tax revenue moneys will be  
24 expended, and disbursements of these moneys shall be made strictly in  
25 accordance with directions of the board which are consistent with the provisions  
26 of sections 67.571 to 67.577. Expenditures of these tax moneys may be made for  
27 the employment of personnel selected by the board to assist in carrying out the  
28 duties of the board, and the board is expressly authorized to employ such  
29 personnel. Expenditures of these tax moneys may be made directly to

30 corporations pursuant to subsection 1 of this section. No such tax revenue  
31 moneys shall be disbursed to or on behalf of any corporation, organization or  
32 entity that is not duly registered with the Internal Revenue Service as a 501(C)(3)  
33 organization.

34 4. Any sales tax imposed pursuant to this section shall be imposed at a  
35 rate not to exceed two-tenths of one percent on receipts from the sale of certain  
36 tangible personal property or taxable services within the county pursuant to  
37 sections 67.571 to 67.577.

38 5. The governing body of any county which imposes a sales tax pursuant  
39 to this section may establish a museums and festivals board for the purpose of  
40 expending funds collected from any sales tax submitted and approved by the  
41 county's voters pursuant to this section. The board shall be comprised of six  
42 members who are appointed by the governing body of the county from a list of  
43 candidates supplied by the chair of each of the two major political parties of the  
44 county. The board shall be comprised of three members from each of the two  
45 political parties. Members shall serve for three-year terms, but of the members  
46 first appointed, one shall be appointed for a term of one year, two shall be  
47 appointed for a term of two years, and two shall be appointed for a term of three  
48 years. Each member shall be a resident of the county from which he or she is  
49 appointed. The members of the board shall not receive compensation for service  
50 on the board, but shall be reimbursed from the tax revenue money for any  
51 reasonable and necessary expenses incurred in service on the board.

52 6. In the area of each county in which a sales tax has been imposed in the  
53 manner provided by sections 67.571 to 67.577, every retailer within such area  
54 shall add the tax imposed by the provisions of sections 67.571 to 67.577 to his  
55 sale price, and this tax shall be a debt of the purchaser to the retailer until paid,  
56 and shall be recoverable at law in the same manner as the purchase price.

57 7. In counties imposing a tax under the provisions of sections 67.571 to  
58 67.577, in order to permit sellers required to collect and report the sales tax to  
59 collect the amount required to be reported and remitted, but not to change the  
60 requirements of reporting or remitting the tax, or to serve as a levy of the tax,  
61 and in order to avoid fractions of pennies, the [governing body may authorize the  
62 use of a bracket system similar to that] **tax shall be calculated as** authorized  
63 by the provisions of section 144.285[, and notwithstanding the provisions of that  
64 section, this new bracket system shall be used where this tax is imposed and  
65 shall apply to all taxable transactions].



66           **8. Except as modified in this section, all provisions of sections**  
67 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.576. 1. The following provisions shall govern the collection of the tax  
2 imposed by the provisions of sections 67.571 to 67.577:

3           (1) All applicable provisions contained in sections 144.010 to 144.510  
4 governing the state sales tax and section 32.057, the uniform confidentiality  
5 provision, shall apply to the collection of the tax imposed by the provisions of  
6 sections 67.571 to 67.577;

7           (2) All exemptions granted to agencies of government, organizations, and  
8 persons under the provisions of sections 144.010 to 144.510 are hereby made  
9 applicable to the imposition and collection of the tax imposed by sections 67.571  
10 to 67.577.

11           2. The same sales tax permit, exemption certificate and retail certificate  
12 required by sections 144.010 to 144.510 for the administration and collection of  
13 the state sales tax shall satisfy the requirements of sections 67.571 to 67.577, and  
14 no additional permit or exemption certificate or retail certificate shall be  
15 required; except that, the director of revenue may prescribe a form of exemption  
16 certificate for an exemption from the tax imposed by sections 67.571 to 67.577.

17           3. All discounts allowed the retailer pursuant to the provisions of the  
18 state sales tax law for the collection of and for payment of taxes pursuant to that  
19 act are hereby allowed and made applicable to any taxes collected pursuant to the  
20 provisions of sections 67.571 to 67.577.

21           4. The penalties provided in section 32.057 and sections 144.010 to  
22 144.510 for a violation of those acts are hereby made applicable to violations of  
23 the provisions of sections 67.571 to 67.577.

24           5. [For the purposes of the sales tax imposed by an order pursuant to  
25 sections 67.571 to 67.577, all retail sales shall be deemed to be consummated at  
26 the place of business of the retailer] **Except as provided in sections 67.571**  
27 **to 67.577, all provisions of sections 32.085 to 32.087 shall apply to the**  
28 **tax imposed under sections 67.571 to 67.577.**

67.578. 1. The governing authority of any county of the third  
2 classification without a township form of government and with more than sixteen  
3 thousand four hundred but less than sixteen thousand five hundred inhabitants  
4 may impose a sales tax in an amount not to exceed one-fifth of one percent on all  
5 retail sales made in the county which are subject to taxation [pursuant to  
6 sections 144.010 to 144.525] **under chapter 144**, to be used solely for the

7 funding of museums. For purposes of this section, the term "museums" means  
8 museums operating in the county, which are registered with the United States  
9 Internal Revenue Service as a 501(c)(3) corporation and which are considered by  
10 the board to be a tourism attraction. The tax authorized by this section shall be  
11 in addition to any and all other sales taxes allowed by law, except that no sales  
12 tax shall be imposed pursuant to this section unless the governing authority  
13 submits to the voters of the county, at a county or state general, primary, or  
14 special election, a proposal to authorize the governing authority to impose the  
15 tax.

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

18 Shall the county of \_\_\_\_\_ (insert the name of the county) impose a sales  
19 tax of \_\_\_\_\_ (insert rate of percent) percent for the funding of museums?  
20 "Museums" means museums operating in the county, which are registered with  
21 the United States Internal Revenue Service as a 501(c)(3) corporation and which  
22 are considered by the museum board to be a tourism attraction.

23 ☐ YES ☐ NO

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

26 If a majority of the votes cast on the proposal by the qualified voters voting  
27 thereon are in favor of the proposal, then the sales tax shall become effective [on  
28 the first day of the second calendar quarter after the director of revenue receives  
29 notice of the adoption of the tax] **as provided by subsection 19 of section**  
30 **32.087**. If the proposal receives less than the required majority of votes, then the  
31 governing authority shall have no power to impose the tax unless and until the  
32 governing authority has again submitted another proposal to authorize the  
33 governing authority to impose the sales tax authorized by this section and such  
34 proposal is approved by the required majority of the qualified voters voting  
35 thereon.

36 3. On or after the effective date of the tax, the director of revenue shall  
37 be responsible for the administration, collection, enforcement, and operation of  
38 the tax, and sections 32.085 [and] **to** 32.087 shall apply. [The director may  
39 retain an amount not to exceed one percent for deposit in the general revenue  
40 fund to offset the costs of collection.] In order to permit sellers required to collect  
41 and report the sales tax to collect the amount required to be reported and  
42 remitted, but not to change the requirements of reporting or remitting the tax,

43 or to serve as a levy of the tax, and in order to avoid fractions of pennies, the  
44 [governing authority may authorize the use of a bracket system similar to that]  
45 **tax shall be calculated as** authorized [in] **by** section 144.285[, and  
46 notwithstanding the provisions of that section, this new bracket system shall be  
47 used where this tax is imposed and shall apply to all taxable  
48 transactions]. Beginning with the effective date of the tax, every retailer in the  
49 county shall add the sales tax to the sale price, and this tax shall be a debt of the  
50 purchaser to the retailer until paid, and shall be recoverable at law in the same  
51 manner as the purchase price. For purposes of this section, all retail sales shall  
52 be deemed to be consummated at the place of business of the retailer.

53 4. All applicable provisions in [sections 144.010 to 144.525] **chapter 144**  
54 governing the state sales tax, and section 32.057, the uniform confidentiality  
55 provision, shall apply to the collection of the tax, and all exemptions granted to  
56 agencies of government, organizations, and persons pursuant to sections 144.010  
57 to 144.525 are hereby made applicable to the imposition and collection of the  
58 tax. The same sales tax permit, exemption certificate, and retail certificate  
59 required by sections 144.010 to 144.525 for the administration and collection of  
60 the state sales tax shall satisfy the requirements of this section, and no  
61 additional permit or exemption certificate or retail certificate shall be required;  
62 except that, the director of revenue may prescribe a form of exemption certificate  
63 for an exemption from the tax. All discounts allowed the retailer pursuant to the  
64 state sales tax law for the collection of and for payment of taxes are hereby  
65 allowed and made applicable to the tax. The penalties for violations provided in  
66 section 32.057 and [sections 144.010 to 144.525] **chapter 144** are hereby made  
67 applicable to violations of this section. If any person is delinquent in the  
68 payment of the amount required to be paid pursuant to this section, or in the  
69 event a determination has been made against the person for taxes and penalty  
70 pursuant to this section, the limitation for bringing suit for the collection of the  
71 delinquent tax and penalty shall be the same as that provided in [sections  
72 144.010 to 144.525] **chapter 144**.

73 5. The governing authority may authorize any museum board already  
74 existing in the county, or may establish a museum board, to expend revenue  
75 collected pursuant to this section. In the event that no museum board already  
76 exists, the board established pursuant to this section shall consist of six members  
77 who are appointed by the governing authority from a list of candidates supplied  
78 by the chair of each of the two major political parties of the county, with three

79 members from each of the two parties. Members shall serve for three-year terms,  
80 but of the members first appointed, [one] **two** shall be appointed for a term of  
81 one year, two shall be appointed for a term of two years, and two shall be  
82 appointed for a term of three years. Each member shall be a resident of the  
83 county. The members shall not receive compensation for service on the board, but  
84 shall be reimbursed from the revenues collected pursuant to this section for any  
85 reasonable and necessary expenses incurred in service on the board. The board  
86 shall determine in what manner the revenues will be expended, and  
87 disbursements of these moneys shall be made strictly in accordance with this  
88 section. Expenditures may be made for the employment of personnel selected by  
89 the board to assist in carrying out the duties of the board, and the board is  
90 expressly authorized to employ such personnel.

91 6. The governing authority may submit the question of repeal of the tax  
92 to the voters at any county or state general, primary, or special election. The  
93 ballot of submission shall contain, but need not be limited to, the following  
94 language:

95 Shall the county of \_\_\_\_\_ (insert name of county) repeal the sales tax of  
96 \_\_\_\_\_ (insert rate of percent) percent for the funding of museums?

97 ☐ YES ☐ NO

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

100 [If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
101 shall become effective on December thirty-first of the calendar year in which the  
102 repeal was approved.]

67.581. 1. In addition to the sales tax permitted by sections 66.600 to  
2 66.630, any county of the first class having a charter form of government and  
3 having a population of nine hundred thousand or more may impose an additional  
4 countywide sales tax **on all retail sales made in the county which are**  
5 **subject to sales tax under chapter 144** upon approval by a vote of the  
6 qualified voters of the county. The proposal may be submitted to the voters by  
7 the governing body of the county and shall be submitted to the voters at the next  
8 general election upon petitions signed by a number of qualified voters residing in  
9 the county equal to at least eight percent of the votes cast in the county in the  
10 next preceding gubernatorial election filed with the governing body of the  
11 county. The submission shall include the levying of a sales tax at a rate of not  
12 to exceed two hundred seventy-five one-thousandths of one percent on the receipts

13 from the sale at retail of all tangible personal property or taxable services within  
14 the county which are also taxable under the provisions of sections 66.600 to  
15 66.630, and shall provide for the distribution of the proceeds in the manner  
16 provided in either subsection 4 or subsection 5 of this section. If either of the  
17 alternative distribution systems as provided in subsection 4 or subsection 5 of  
18 this section is approved by the voters, then the alternative system of distribution  
19 may not be submitted to the voters for at least three years from the date of such  
20 voter approval.

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

23 Shall the County of \_\_\_\_\_ levy an additional sales tax at the rate of  
24 \_\_\_\_\_ (insert rate) and distribute the proceeds in the manner provided in \_\_\_\_\_  
25 (insert proper reference) (subsection 4)(subsection 5) of section 67.581, RSMo?

26 ☐ YES ☐ NO

27 If a majority of the votes cast on the proposal by the qualified voters voting  
28 thereon are in favor of the proposal, the additional sales tax shall be levied and  
29 collected and the proceeds from the additional tax shall be distributed as provided  
30 in either subsection 4 or subsection 5 of this section. If a majority of the votes  
31 cast by the qualified voters voting thereon are opposed to the proposal, then the  
32 governing body of the county shall have no power to impose the additional sales  
33 tax authorized by this section unless and until a proposal for the levy of such tax  
34 is submitted to and approved by the voters of the county.

35 3. The provisions of sections 66.600 to 66.630 and sections 32.085 [and]  
36 to 32.087, except to the extent otherwise provided in this section, shall govern the  
37 levy, collection, distribution and other procedures related to an additional sales  
38 tax imposed pursuant to this section.

39 4. In any county adopting an additional sales tax pursuant to the  
40 provisions of this section, and selecting the method of distribution provided in  
41 this subsection, the proceeds from the sales tax imposed pursuant to this section,  
42 less one percent collection cost, shall be distributed first to those municipalities  
43 that did not receive during the preceding calendar year ninety-five percent of the  
44 amount the municipality would have received by multiplying the population of the  
45 municipality by the average per capita sales tax receipt for such county in an  
46 amount which will bring each municipality receipt of sales tax moneys up to  
47 ninety-five percent of the average per capita receipts from the proceeds of the  
48 sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of the

49 money received from the sales tax imposed pursuant to this section shall be  
50 distributed to all municipalities on the ratio that the population of each  
51 municipality bears to the total population of the county. The average per capita  
52 sales tax distribution shall be calculated by dividing the sum of the total sales tax  
53 revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by  
54 the total population of the county. Population of each municipality, of the  
55 unincorporated area of the county, and the total population of the county shall be  
56 determined on the basis of the most recent federal decennial census. For the  
57 purposes of this subsection, any city, town, village or the unincorporated area of  
58 the county shall be considered a municipality.

59         5. In any county adopting an additional sales tax pursuant to the  
60 provisions of this section and selecting the method of distribution provided in this  
61 subsection, the proceeds from the sales tax imposed pursuant to this section, less  
62 one percent collection cost, shall be distributed to all cities, towns and villages,  
63 and the unincorporated areas of the county in group B and to such cities, towns  
64 and villages in group A as necessary so that no city, town, or village in group A  
65 receives from the combined proceeds of both the sales tax imposed pursuant to  
66 this section and the sales tax imposed pursuant to sections 66.600 to 66.630, less  
67 than the per capita amount received by the cities, towns and villages and the  
68 unincorporated area of the county in group B receives from the total proceeds  
69 from both sales taxes.

70         6. The governing body of any county which is imposing a sales tax under  
71 the provisions of sections 66.600 to 66.630 may on its own motion and shall, upon  
72 petitions filed with the governing body of the county signed by a number of  
73 qualified voters residing in the county equal to at least eight percent of the votes  
74 cast in the county at the next preceding gubernatorial election, submit to the  
75 qualified voters of the county a proposal to change the method of distribution of  
76 sales tax proceeds from the manner provided in subsection 2 of section 66.620 to  
77 the method provided in this subsection. The ballot of submission shall be in  
78 substantially the following form:

79         Shall the proceeds from the county sales tax be distributed among the  
80 county of \_\_\_\_\_ and the various cities, towns and villages therein in the manner  
81 provided in subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in  
82 lieu of the present manner of distribution?

83                                 ☐ YES                                 ☐ NO

84 If a majority of the votes cast on the proposal by the qualified voters of the county

85 voting thereon are in favor of the proposal, the sales tax imposed by the county  
86 under the provisions of sections 66.600 to 66.630 shall be distributed in the  
87 manner provided in this subsection and not in the manner provided in subsection  
88 2 of section 66.620. If a majority of the votes cast by the qualified voters of the  
89 county voting thereon are opposed to the proposal, then the governing body of the  
90 county shall have no power to order the proceeds from the sales tax imposed  
91 pursuant to the provisions of sections 66.600 to 66.630 in the manner provided  
92 in this subsection in lieu of the method provided in subsection 2 of section 66.620,  
93 unless and until a proposal authorizing such method of distribution is submitted  
94 to and approved by the voters of the county. If the voters approve the change in  
95 the method of distribution of the sales tax proceeds in the manner provided in  
96 this subsection, the county clerk of the county shall notify the director of revenue  
97 of the change in the method of distribution within ten days after adoption of the  
98 proposal and shall inform the director of the effective date of the change in the  
99 method of distribution, which shall be on the first day of the third calendar  
100 quarter after the director of revenue receives notice. After the effective date of  
101 the change in the manner of distribution, the director of revenue shall distribute  
102 the proceeds of the sales tax imposed by such county under the provisions of  
103 sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the  
104 manner of distribution provided in subsection 2 of section 66.620. The proceeds  
105 of the sales tax imposed under the provisions of sections 66.600 to 66.630 in any  
106 county which elects to have the proceeds distributed in the manner provided in  
107 this subsection shall be distributed in the following manner:

108       (1) The proceeds from the sales taxes shall be distributed to the cities,  
109 towns and villages in group A and to the cities, towns and villages, and the  
110 county in group B as defined in section 66.620 in the manner provided in  
111 subsection 2 of section 66.620, until an amount equal to the total amount  
112 distributed under section 66.620 for the twelve-month period immediately  
113 preceding the effective date of the tax levied pursuant to the provisions of this  
114 section has been distributed;

115       (2) All moneys received in excess of the total amount distributed under  
116 section 66.620 for the twelve-month period immediately preceding the effective  
117 date of the tax levied pursuant to the provisions of this section shall be  
118 distributed to all cities, towns and villages and to the county on the basis that the  
119 population of each city, town or village, and in the case of the county the basis  
120 that the population of the unincorporated area of the county, bears to the total

121 population of the county. The average per capita sales tax distribution shall be  
122 calculated by dividing the sum of the remaining amount of the total sales tax  
123 revenues by the total population of the county. Population of each city, town or  
124 village, of the unincorporated area of the county, and the total population of the  
125 county shall be determined on the basis of the most recent federal decennial  
126 census.

127         7. No municipality incorporated after the adoption of the tax authorized  
128 by this section shall be included as other than part of the unincorporated area of  
129 the county nor receive any share of either the proceeds from the tax levied  
130 pursuant to the provisions of this section or the tax levied pursuant to the  
131 provisions of sections 66.600 to 66.630 unless, at the time of incorporation, such  
132 municipality had a population of ten thousand or more.

133         8. The county sales tax imposed pursuant to this section on the purchase  
134 and sale of motor vehicles shall not be collected and remitted by the seller, but  
135 shall be collected by the director of revenue at the time application is made for  
136 a certificate of title, if the address of the applicant is within the county imposing  
137 the additional sales tax. [The amounts so collected, less one percent collection  
138 cost, shall be deposited in the county sales tax trust fund to be distributed in  
139 accordance with section 66.620. The purchase or sale of motor vehicles shall be  
140 deemed to be consummated at the address of the applicant for a certificate of  
141 title.]

142         9. No tax shall be imposed pursuant to this section for the purpose of  
143 funding in whole or in part the construction, operation or maintenance of a sports  
144 stadium, field house, indoor or outdoor recreational facility, center, playing field,  
145 parking facility or anything incidental or necessary to a complex suitable for any  
146 type of professional sport, either upon, above or below the ground.

147         10. The director of revenue may authorize the state treasurer to make  
148 refunds from the amounts in the trust fund and credited to any county for  
149 erroneous payments and overpayments made, and may redeem dishonored checks  
150 and drafts deposited to the credit of such counties. If any county abolishes the  
151 tax, the county shall notify the director of revenue of the action [at least ninety  
152 days prior to the effective date of the repeal] and the director of revenue may  
153 order retention in the trust fund, for a period of one year, of two percent of the  
154 amount collected after receipt of such notice to cover possible refunds or  
155 overpayment of the tax and to redeem dishonored checks and drafts deposited to  
156 the credit of such accounts. After one year has elapsed after the effective date of



157 abolition of the tax in such county, the director of revenue shall remit the balance  
158 in the account to the county and close the account of that county. The director  
159 of revenue shall notify each county of each instance of any amount refunded or  
160 any check redeemed from receipts due the county.

67.582. 1. The governing body of any county, except a county of the first  
2 class with a charter form of government with a population of greater than four  
3 hundred thousand inhabitants, is hereby authorized to impose, by ordinance or  
4 order, a sales tax in the amount of up to one-half of one percent on all retail sales  
5 made in such county which are subject to taxation under [the provisions of  
6 sections 144.010 to 144.525] **chapter 144** for the purpose of providing law  
7 enforcement services for such county. The tax authorized by this section shall be  
8 in addition to any and all other sales taxes allowed by law, except that no  
9 ordinance or order imposing a sales tax under the provisions of this section shall  
10 be effective unless the governing body of the county submits to the voters of the  
11 county, at a county or state general, primary or special election, a proposal to  
12 authorize the governing body of the county to impose a tax.

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

15 (1) If the proposal submitted involves only authorization to impose the tax  
16 authorized by this section the ballot shall contain substantially the following:

17 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales tax  
18 of \_\_\_\_\_ (insert amount) for the purpose of providing law enforcement services  
19 for the county?

20 ☐ YES ☐ NO

21 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
22 are opposed to the question, place an "X" in the box opposite "NO"; or

23 (2) If the proposal submitted involves authorization to enter into  
24 agreements to form a regional jail district and obligates the county to make  
25 payments from the tax authorized by this section the ballot shall contain  
26 substantially the following:

27 Shall the county of \_\_\_\_\_ (county's name) be authorized to enter into  
28 agreements for the purpose of forming a regional jail district and obligating the  
29 county to impose a countywide sales tax of \_\_\_\_\_ (insert amount) to fund \_\_\_\_\_  
30 dollars of the costs to construct a regional jail and to fund the costs to operate a  
31 regional jail, with any funds in excess of that necessary to construct and operate  
32 such jail to be used for law enforcement purposes?

33 ☐ YES ☐ NO

34 If you are in favor of the question, place an "X" in the box opposite "YES".

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

36 If a majority of the votes cast on the proposal by the qualified voters voting  
37 thereon are in favor of the proposal submitted pursuant to subdivision (1) of this  
38 subsection, then the ordinance or order and any amendments thereto shall be in  
39 effect [on the first day of the second quarter immediately following the election  
40 approving the proposal] **as provided by subsection 19 of section 32.087.** If  
41 the constitutionally required percentage of the voters voting thereon are in favor  
42 of the proposal submitted pursuant to subdivision (2) of this subsection, then the  
43 ordinance or order and any amendments thereto shall be in effect [on the first  
44 day of the second quarter immediately following the election approving the  
45 proposal] **as provided by subsection 19 of section 32.087.** If a proposal  
46 receives less than the required majority, then the governing body of the county  
47 shall have no power to impose the sales tax herein authorized unless and until  
48 the governing body of the county shall again have submitted another proposal to  
49 authorize the governing body of the county to impose the sales tax authorized by  
50 this section and such proposal is approved by the required majority of the  
51 qualified voters voting thereon. However, in no event shall a proposal pursuant  
52 to this section be submitted to the voters sooner than twelve months from the  
53 date of the last proposal pursuant to this section.

54 3. All revenue received by a county from the tax authorized under the  
55 provisions of this section shall be deposited in a special trust fund and shall be  
56 used solely for providing law enforcement services for such county for so long as  
57 the tax shall remain in effect. Revenue placed in the special trust fund may also  
58 be utilized for capital improvement projects for law enforcement facilities and for  
59 the payment of any interest and principal on bonds issued for said capital  
60 improvement projects.

61 4. Once the tax authorized by this section is abolished or is terminated by  
62 any means, all funds remaining in the special trust fund shall be used solely for  
63 providing law enforcement services for the county. Any funds in such special  
64 trust fund which are not needed for current expenditures may be invested by the  
65 governing body in accordance with applicable laws relating to the investment of  
66 other county funds.

67 5. All sales taxes collected by the director of revenue under this section  
68 on behalf of any county[, less one percent for cost of collection which shall be

69 deposited in the state's general revenue fund after payment of premiums for  
70 surety bonds as provided in section 32.087,] shall be deposited in a special trust  
71 fund, which is hereby created, to be known as the "County Law Enforcement  
72 Sales Tax Trust Fund". [The moneys in the county law enforcement sales tax  
73 trust fund shall not be deemed to be state funds and shall not be commingled  
74 with any funds of the state.] The director of revenue shall keep accurate records  
75 of the amount of money in the trust and which was collected in each county  
76 imposing a sales tax under this section, and the records shall be open to the  
77 inspection of officers of the county and the public. Not later than the tenth day  
78 of each month the director of revenue shall distribute all moneys deposited in the  
79 trust fund during the preceding month to the county which levied the tax; such  
80 funds shall be deposited with the county treasurer of each such county, and all  
81 expenditures of funds arising from the county law enforcement sales tax trust  
82 fund shall be by an appropriation act to be enacted by the governing body of each  
83 such county. Expenditures may be made from the fund for any law enforcement  
84 functions authorized in the ordinance or order adopted by the governing body  
85 submitting the law enforcement tax to the voters.

86         6. The director of revenue may authorize the state treasurer to make  
87 refunds from the amounts in the trust fund and credited to any county for  
88 erroneous payments and overpayments made, and may redeem dishonored checks  
89 and drafts deposited to the credit of such counties. If any county abolishes the  
90 tax, **the repeal of such tax shall become effective as provided in**  
91 **subsection 19 of section 32.087.** The county shall notify the director of  
92 revenue of the action [at least ninety days prior to the effective date of the  
93 repeal] and the director of revenue may order retention in the trust fund, for a  
94 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  
96 dishonored checks and drafts deposited to the credit of such accounts. After one  
97 year has elapsed after the effective date of abolition of the tax in such county, the  
98 director of revenue shall remit the balance in the account to the county and close  
99 the account of that county. The director of revenue shall notify each county of  
100 each instance of any amount refunded or any check redeemed from receipts due  
101 the county.

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

67.583. 1. The governing body of any county of the second class with a

2 population of more than forty thousand but less than sixty thousand and which  
3 contains institutions operated by the department of corrections and by the  
4 department of mental health is hereby authorized to impose, by ordinance or  
5 order, a sales tax in the amount of one-eighth of one percent on all retail sales  
6 made in such county which are subject to taxation under [the provisions of  
7 sections 144.010 to 144.525] **chapter 144**. The tax authorized by this section  
8 shall be in addition to any and all other sales taxes allowed by law; provided,  
9 however, that no ordinance or order imposing a sales tax under the provisions of  
10 this section shall be effective unless the governing body of the county submits to  
11 the voters of the county, at a county or state general, primary or special election,  
12 a proposal to authorize the governing body of the county to impose a tax.

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

15 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales tax  
16 of \_\_\_\_\_ (insert amount) for the purpose of providing retirement and health care  
17 benefits for county employees and their dependents?

18 ☐ YES ☐ NO

19 If you are in favor of the question, place an "X" in the box opposite "YES".

20 If you are opposed to the question, place an "X" in the box opposite "NO".

21 If a majority of the votes cast on the proposal by the qualified voters voting  
22 thereon are in favor of the proposal, then the ordinance or order and any  
23 amendments thereto shall be in effect **as provided in subsection 19 of**  
24 **section 32.087**. If a majority of the votes cast by the qualified voters voting are  
25 opposed to the proposal, then the governing body of the county shall have no  
26 power to impose the sales tax herein authorized unless and until the governing  
27 body of the county shall again have submitted another proposal to authorize the  
28 governing body of the county to impose the sales tax authorized by this section  
29 and such proposal is approved by a majority of the qualified voters voting  
30 thereon. However, in no event shall a proposal pursuant to this section be  
31 submitted to the voters sooner than twelve months from the date of the last  
32 proposal pursuant to this section.

33 3. All revenue received by a county from the tax authorized under the  
34 provisions of this section shall be deposited in a special trust fund and shall be  
35 used solely for providing retirement and health care benefits for county employees  
36 and their dependents.

37 4. All sales taxes collected by the director of revenue under this section

38 on behalf of any county[, less one percent for cost of collection which shall be  
39 deposited in the state's general revenue fund after payment of premiums for  
40 surety bonds as provided in section 32.087,] shall be deposited in a special trust  
41 fund, which is hereby created, to be known as the "County Employee Benefit  
42 Sales Tax Trust Fund". [The moneys in the county employee benefit sales tax  
43 trust fund shall not be deemed to be state funds and shall not be commingled  
44 with any funds of the state.] The director of revenue shall keep accurate records  
45 of the amount of money in the trust and which was collected in each county  
46 imposing a sales tax under this section, and the records shall be open to the  
47 inspection of officers of the county and the public. Not later than the tenth day  
48 of each month, the director of revenue shall distribute all moneys deposited in the  
49 trust fund during the preceding month to the county which levied the tax. Such  
50 funds shall be deposited with the county treasurer of each such county, and all  
51 expenditures of funds arising from the county employee benefit sales tax trust  
52 fund shall be for the provision of retirement benefits or health care benefits for  
53 employees of the county and their dependents and for no other purpose.

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

68         6. Except as modified in this section, all provisions of sections 32.085  
69 [and] **to** 32.087 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with  
2 more than one hundred ninety-eight thousand but less than one hundred  
3 ninety-eight thousand two hundred inhabitants is hereby authorized to impose,  
4 by ordinance or order, a sales tax in the amount of up to one-half percent on all

5 retail sales made in such county which are subject to taxation [pursuant to  
6 sections 144.010 to 144.525] **under chapter 144** for the purpose of providing law  
7 enforcement services for such county. The tax authorized by this section shall be  
8 in addition to any and all other sales taxes allowed by law, except that no  
9 ordinance or order imposing a sales tax pursuant to this section shall be effective  
10 unless the governing body of the county submits to the voters of the county, at a  
11 county or state general, primary, or special election, a proposal to authorize the  
12 governing body of the county to impose a tax.

13 2. If the proposal submitted involves only authorization to impose the tax  
14 authorized by this section, the ballot of submission shall contain, but need not be  
15 limited to, the following language:

16 Shall the county of \_\_\_\_\_ (county's name) impose a countywide sales tax  
17 of \_\_\_\_\_ (insert amount) for the purpose of providing law enforcement services  
18 for the county?

19 ☐ YES ☐ NO

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

22 If a majority of the votes cast on the proposal by the qualified voters voting  
23 thereon are in favor of the proposal submitted pursuant to this subsection, then  
24 the ordinance or order and any amendments thereto shall be in effect [on the first  
25 day of the second quarter immediately following the election approving the  
26 proposal] **as provided by subsection 19 of section 32.087**. If a proposal  
27 receives less than the required majority, then the governing body of the county  
28 shall have no power to impose the sales tax herein authorized unless and until  
29 the governing body of the county shall again have submitted another proposal to  
30 authorize the governing body of the county to impose the sales tax authorized by  
31 this section and such proposal is approved by the required majority of the  
32 qualified voters voting thereon. However, in no event shall a proposal pursuant  
33 to this section be submitted to the voters sooner than twelve months from the  
34 date of the last proposal pursuant to this section.

35 3. Twenty-five percent of the revenue received by a county treasurer from  
36 the tax authorized pursuant to this section shall be deposited in a special trust  
37 fund and shall be used solely by a prosecuting attorney's office for such county for  
38 so long as the tax shall remain in effect. The remainder of revenue shall be  
39 deposited in the county law enforcement sales tax trust fund established  
40 pursuant to section 67.582 of the county levying the tax pursuant to this

41 section. The revenue derived from the tax imposed pursuant to this section shall  
42 be used for public law enforcement services only. No revenue derived from the  
43 tax imposed pursuant to this section shall be used for any private contractor  
44 providing law enforcement services or for any private jail.

45 4. Once the tax authorized by this section is abolished or is terminated by  
46 any means, all funds remaining in the prosecuting attorney's trust fund shall be  
47 used solely by a prosecuting attorney's office for the county. Any funds in such  
48 special trust fund which are not needed for current expenditures may be invested  
49 by the governing body in accordance with applicable laws relating to the  
50 investment of other county funds.

51 5. All sales taxes collected by the director of revenue pursuant to this  
52 section on behalf of any county[, less one percent for cost of collection which shall  
53 be deposited in the state's general revenue fund after payment of premiums for  
54 surety bonds as provided in section 32.087,] shall be deposited in a special trust  
55 fund, which is hereby created, to be known as the "County Prosecuting Attorney's  
56 Office Sales Tax Trust Fund" or in the county law enforcement sales tax trust  
57 fund, pursuant to the deposit ratio in subsection 3 of this section. [The moneys  
58 in the trust funds shall not be deemed to be state funds and shall not be  
59 commingled with any funds of the state.] The director of revenue shall keep  
60 accurate records of the amount of money in the trusts and which was collected in  
61 each county imposing a sales tax pursuant to this section, and the records shall  
62 be open to the inspection of officers of the county and the public. Not later than  
63 the tenth day of each month the director of revenue shall distribute all moneys  
64 deposited in the trust funds during the preceding month to the county which  
65 levied the tax; such funds shall be deposited with the county treasurer of each  
66 such county, and all expenditures of funds arising from either trust fund shall be  
67 by an appropriation act to be enacted by the governing body of each such  
68 county. Expenditures may be made from the funds for any functions authorized  
69 in the ordinance or order adopted by the governing body submitting the tax to the  
70 voters.

71 6. The director of revenue may authorize the state treasurer to make  
72 refunds from the amounts in the trust funds and credited to any county for  
73 erroneous payments and overpayments made, and may redeem dishonored checks  
74 and drafts deposited to the credit of such counties. If any county abolishes the  
75 tax, **the repeal of such tax shall become effective as provided in**  
76 **subsection 19 of section 32.087.** The county shall notify the director of

77 revenue of the action [at least ninety days before the effective date of the repeal]  
78 and the director of revenue may order retention in the appropriate trust fund, for  
79 a period of one year, of two percent of the amount collected after receipt of such  
80 notice to cover possible refunds or overpayments of the tax and to redeem  
81 dishonored checks and drafts deposited to the credit of such accounts. After one  
82 year has elapsed after the effective date of abolition of the tax in such county, the  
83 director of revenue shall remit the balance in the account to the county and close  
84 the account of that county established pursuant to this section. The director of  
85 revenue shall notify each county of each instance of any amount refunded or any  
86 check redeemed from receipts due the county.

87 7. Except as modified in this section, all provisions of sections 32.085  
88 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

67.712. 1. All sales taxes collected by the director of revenue under  
2 sections 67.700 to 67.727 on behalf of any county[, less one percent for the cost  
3 of collection, which shall be deposited in the state's general revenue fund after  
4 payment of premiums for surety bonds as provided in section 32.087,] shall be  
5 deposited with the state treasurer in a special trust fund, which is hereby  
6 created, to be known as the "County Alternate Sales Tax Trust Fund". [The  
7 moneys in the county alternate sales tax trust fund shall not be deemed to be  
8 state funds and shall not be commingled with any funds of the state.] The  
9 director of revenue shall keep accurate records of the amount of money in the  
10 trust fund which was collected in each county imposing a sales tax under sections  
11 67.700 to 67.727, and the records shall be open to the inspection of officers of each  
12 county and the general public. Not later than the tenth day of each month the  
13 director of revenue shall distribute all moneys deposited in the trust fund during  
14 the preceding month by distributing to the county treasurer, or such other officer  
15 as may be designated by the county ordinance or order, of each county imposing  
16 the tax authorized by sections 67.700 to 67.727, the sum, as certified by the  
17 director of revenue, due the county.

18 2. The director of revenue may authorize the state treasurer to make  
19 refunds from the amounts in the trust fund and credited to any county for  
20 erroneous payments and overpayments made, and may redeem dishonored checks  
21 and drafts deposited to the credit of such counties. If any county repeals the tax  
22 authorized by sections 67.700 to 67.727, the county shall notify the director of  
23 revenue of the action [at least ninety days] prior to the effective date of the  
24 repeal and **the repeal shall be effective as provided by subsection 19 of**



25 **section 32.087.** The director of revenue may order retention in the trust fund,  
26 for a period of one year, of two percent of the amount collected after receipt of  
27 such notice to cover possible refunds or overpayment of such tax and to redeem  
28 dishonored checks and drafts deposited to the credit of such accounts. After one  
29 year has elapsed after the effective date of repeal of the tax authorized by  
30 sections 67.700 to 67.727 in such county, the director of revenue shall authorize  
31 the state treasurer to remit the balance in the account to the county and close the  
32 account of that county. The director of revenue shall notify each county of each  
33 instance of any amount refunded or any check redeemed from receipts due the  
34 county.

35 3. Except as modified in sections 67.700 to 67.727, all provisions of  
36 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections  
37 67.700 to 67.727.

67.713. 1. Notwithstanding the provisions of section 67.712, as to the  
2 disposition of any other sales tax imposed under the provisions of sections 67.700  
3 to 67.727, one-fifth of the sales taxes collected by the director of revenue from the  
4 tax authorized by section 67.701 on behalf of any county of the first class having  
5 a charter form of government and having a population of nine hundred thousand  
6 or more[, less one percent for cost of collection, which shall be deposited in the  
7 state's general revenue fund after payment of premiums for surety bonds as  
8 provided in sections 67.700 to 67.727,] shall be deposited in a special trust fund,  
9 which is hereby created, to be known as the "County-Municipal Storm Water and  
10 Public Works Sales Tax Trust Fund". [The moneys in the county-municipal storm  
11 water and public works sales tax trust fund shall not be deemed to be state funds  
12 and shall not be commingled with any funds of the state.] The director of revenue  
13 shall keep accurate records of the amount of money in the trust fund which was  
14 collected in each county and the records shall be open to the inspection of officers  
15 of the county and of the municipalities within the county and the public. Not  
16 later than the tenth day of each month, the director of the department of revenue  
17 shall distribute all moneys deposited in the county-municipal storm water and  
18 public works sales tax trust fund during the preceding month to the county which  
19 levied the tax, and the municipalities which are located wholly or partially within  
20 such county as follows:

21 (1) The county which levied the sales tax shall receive a percentage of the  
22 distributable revenue equal to the percentage ratio that the population of the  
23 unincorporated areas of the county bears to the total population of the county;

24           (2) Each municipality located wholly within the county which levied the  
25 tax shall receive a percentage of the distributable revenue equal to the percentage  
26 ratio that the population of such municipality bears to the total population of the  
27 county; and

28           (3) Each municipality located partially within the county which levied the  
29 tax shall receive a percentage of the distributable revenue equal to the percentage  
30 ratio that the population of that part of the municipality located within the  
31 county bears to the total population of the county.

32           2. The director of revenue may make refunds from the amounts in the  
33 county-municipal storm water and public works sales tax trust fund and credited  
34 to any county or municipality for erroneous payments and overpayments made,  
35 and may redeem dishonored checks and drafts deposited to the credit of such  
36 county or municipality. If any county abolishes the tax, the county shall notify  
37 the director of revenue of the action [at least ninety days] prior to the effective  
38 date of the repeal and **the repeal shall be effective as provided by**  
39 **subsection 19 of section 32.087.** The director of revenue may order retention  
40 in the county-municipal storm water and public works sales tax trust fund, for  
41 a period of one year, of two percent of the amount collected after receipt of such  
42 notice to cover possible refunds or overpayment of the tax and to redeem  
43 dishonored checks and drafts deposited to the credit of such accounts. After one  
44 year has elapsed after the effective date of abolition of the tax in such county, the  
45 director of revenue shall remit the balance in the account to the county or  
46 municipality and close the account of that county or municipality. The director  
47 of revenue shall notify each county or municipality of each instance of any  
48 amount refunded or any check redeemed from receipts due the county or  
49 municipality.

50           3. If the governing body of any municipality located wholly or partially  
51 within the county so requests by resolution, no funds shall be expended from the  
52 proceeds of any tax imposed under section 67.701 within the corporate boundaries  
53 of the requesting municipality for the construction, reconstruction or widening of  
54 any road established or to be established pursuant to section 137.558, the total  
55 cost of which exceeds one hundred thousand dollars unless: (a) a public hearing  
56 is first held at a place near such proposed action; and (b) plans and specifications  
57 of such proposed action are prepared and a cost-benefit analysis prepared in  
58 accordance with accepted accounting principles of such proposed action is  
59 presented to such public hearing. Such cost-benefit analysis and its work papers

60 shall be a public document and subject to inspection as provided in chapter  
61 610. The provisions of this subsection shall not apply to proposed projects in  
62 unincorporated areas of the county.

67.729. 1. Any county except any first class county having a charter form  
2 of government and having a population of nine hundred thousand or more may,  
3 in the same manner and by the same procedure and subject to the same penalties  
4 as set out in sections 67.700 to 67.727, impose a sales tax of not more than  
5 one-tenth of one percent **on all retail sales made in the county which are**  
6 **subject to sales tax under chapter 144** for the purpose of funding storm  
7 water control and public works projects other than stadiums or other sports  
8 facilities. This sales tax shall be in addition to any other sales tax authorized by  
9 law.

10 2. Notwithstanding the provisions of section 67.712 as to the disposition  
11 of any other sales tax imposed under the provisions of sections 67.700 to 67.727,  
12 all sales taxes collected by the director of revenue from the tax authorized by this  
13 section on behalf of any county[, less one percent for cost of collection, which shall  
14 be deposited in the state's general revenue fund after payment of premiums for  
15 surety bonds as provided in section 32.087,] shall be deposited with the state  
16 treasurer in a special trust fund, which is hereby created, to be known as the  
17 "County Storm Water and Public Works Sales Tax Trust Fund". [The moneys in  
18 the county storm water and public works sales tax trust fund shall not be deemed  
19 to be state funds and shall not be commingled with any funds of the state.] The  
20 director of revenue shall keep accurate records of the amount of money in the  
21 trust fund which was collected in each county imposing a sales tax under this  
22 section and the records shall be open to the inspection of officers of the county  
23 and the public. Not later than the tenth day of each month the director of  
24 revenue shall distribute all moneys deposited in the county storm water and  
25 public works sales tax trust fund during the preceding month to the county which  
26 levied the tax, and the municipalities which are located wholly or partially within  
27 such county as follows:

28 (1) The county which levied the sales tax shall receive a percentage of the  
29 distributable revenue equal to the percentage ratio that the population of the  
30 unincorporated areas of the county bears to the total population of the county;

31 (2) Each municipality located wholly within the county which levied the  
32 tax shall receive a percentage of the distributable revenue equal to the percentage  
33 ratio that the population of such municipality bears to the total population of the

34 county; and

35 (3) Each municipality located partially within the county which levied the  
36 tax shall receive a percentage of the distributable revenue equal to the percentage  
37 ratio that the population of that part of the municipality located within the  
38 county bears to the total population of the county.

39 3. The director of revenue may authorize the state treasurer to make  
40 refunds from the amounts in the county storm water and public works sales tax  
41 trust fund and credited to any county for erroneous payments and overpayments  
42 made, and may redeem dishonored checks and drafts deposited to the credit of  
43 such counties. If any county abolishes the tax, the county shall notify the director  
44 of revenue of the action [at least ninety days] prior to the effective date of the  
45 repeal and **the repeal shall be effective as provided by subsection 19 of**  
46 **section 32.087.** The director of revenue may order retention in the county storm  
47 water and public works sales tax trust fund, for a period of one year, of two  
48 percent of the amount collected after receipt of such notice to cover possible  
49 refunds or overpayment of the tax and to redeem dishonored checks and drafts  
50 deposited to the credit of such accounts. After one year has elapsed after the  
51 effective date of abolition of the tax in such county, the director of revenue shall  
52 authorize the state treasurer to remit the balance in the account to the county  
53 and close the account of that county. The director of revenue shall notify each  
54 county of each instance of any amount refunded or any check redeemed from  
55 receipts due the county.

56 **4. Except as modified in this section, all provisions of sections**  
57 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.737. Except as modified in sections 67.730 to 67.739, all provisions of  
2 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections  
3 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under  
2 sections 67.730 to 67.739 on behalf of any county[, less one percent for the cost  
3 of collection, which shall be deposited in the state's general revenue fund after  
4 payment of premiums for surety bonds as provided in section 32.087,] shall be  
5 deposited with the state treasurer in a special trust fund, which is hereby  
6 created, to be known as the "County Capital Improvement Bond Sales Tax Trust  
7 Fund". [The moneys in the county capital improvement bond sales tax trust fund  
8 shall not be deemed to be state funds and shall not be commingled with any funds  
9 of the state.] The director of revenue shall keep accurate records of the amount

10 of money in the trust fund which was collected in each county imposing a sales  
11 tax under sections 67.730 to 67.739, and the records shall be open to the  
12 inspection of officers of each county and the general public. Not later than the  
13 tenth day of each month the director of revenue shall distribute all moneys  
14 deposited in the trust fund during the preceding month by distributing to the  
15 county treasurer, or such other officer as may be designated by the county  
16 ordinance or order, of each county imposing the tax authorized by sections 67.730  
17 to 67.739, the sum, as certified by the director of revenue, due the county.

18 2. The director of revenue may authorize the state treasurer to make  
19 refund from the amounts in the trust fund and credited to any county for  
20 erroneous payments and overpayments made, and may redeem dishonored checks  
21 and drafts deposited to the credit of such counties. If any county repeals the tax  
22 authorized by sections 67.730 to 67.739, the county shall notify the director of  
23 revenue of the action [at least ninety days] prior to the effective date of the  
24 repeal or expiration and **the repeal shall be effective as provided by**  
25 **subsection 19 of section 32.087.** The director of revenue may order retention  
26 in the trust fund, for a period of one year, of two percent of the amount collected  
27 after receipt of such notice to cover possible refunds or overpayment of such tax  
28 and to redeem dishonored checks and drafts deposited to the credit of such  
29 accounts. After one year has elapsed after the effective date of repeal or  
30 expiration of the tax authorized by sections 67.730 to 67.739 in such county, the  
31 director of revenue shall remit the balance in the account to the county and close  
32 the account of that county. The director of revenue shall notify each county of  
33 each instance of any amount refunded or any check redeemed from receipts due  
34 the county.

67.745. 1. Any county of the third classification without a township form  
2 of government and with more than eleven thousand seven hundred fifty but fewer  
3 than eleven thousand eight hundred fifty inhabitants may impose a sales tax  
4 throughout the county **on all retail sales made in the county which are**  
5 **subject to sales tax under chapter 144** for public recreational projects and  
6 programs, but the sales tax authorized by this section shall not become effective  
7 unless the governing body of such county submits to the qualified voters of the  
8 county a proposal to authorize the county to impose the sales tax.

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

10 Shall the County of \_\_\_\_\_ impose a sales tax of up to one percent for the  
11 purpose of funding the financing, acquisition, construction, operation, and

12 maintenance of recreational projects and programs, including the acquisition of  
13 land for such purposes?

14 ☐ YES ☐ NO

15 3. If approved by a majority of qualified voters **voting on the issue** in  
16 the county, the governing body of the county shall appoint a board of directors  
17 consisting of nine members. Of the initial members appointed to the board, three  
18 members shall be appointed for a term of three years, three members shall be  
19 appointed for a term of two years, and three members shall be appointed for a  
20 term of one year. After the initial appointments, board members shall be  
21 appointed to three-year terms.

22 4. The sales tax may be imposed at a rate of up to one percent on the  
23 receipts from the retail sale of all tangible personal property or taxable service  
24 within the county[, if such property and services are subject to taxation by the  
25 state of Missouri under sections 144.010 to 144.525].

26 5. All revenue collected from the sales tax under this section by the  
27 director of revenue on behalf of a county[, less one percent for the cost of  
28 collection which shall be deposited in the state's general revenue fund after  
29 payment of premiums for surety bonds as provided in section 32.087,] shall be  
30 deposited with the state treasurer in a special trust fund, which is hereby  
31 created, to be known as the "County Recreation Sales Trust Fund". [Moneys in  
32 the fund shall not be deemed to be state funds and shall not be commingled with  
33 any funds of the state.] The director of revenue shall keep accurate records of the  
34 amount of money in the trust fund collected in each county imposing a sales tax  
35 under this section, and the records shall be open to the inspection of officers of  
36 such county and the general public. Not later than the tenth day of each  
37 calendar month, the director of revenue shall distribute all moneys deposited in  
38 the trust fund during the preceding calendar month by distributing to the county  
39 treasurer, or such officer as may be designated by county ordinance or order, of  
40 each county imposing the tax under this section the sum due the county as  
41 certified by the director of revenue.

42 6. The director of revenue may authorize the state treasurer to make  
43 refunds from the amounts in the trust fund and credited to any county for  
44 erroneous payments and overpayments made, and may redeem dishonored checks  
45 and drafts deposited to the credit of such counties. Each county shall notify the  
46 director of revenue [at least ninety days] prior to the effective date of the  
47 expiration of the sales tax authorized by this section and **the repeal shall be**

48 **effective as provided by subsection 19 of section 32.087.** The director of  
49 revenue may order retention in the trust fund for a period of one year of two  
50 percent of the amount collected after receipt of such notice to cover possible  
51 refunds or overpayments of such tax and to redeem dishonored checks and drafts  
52 deposited to the credit of such accounts. After one year has elapsed after the date  
53 of expiration of the tax authorized by this section in a county, the director of  
54 revenue shall remit the balance in the account to the county and close the account  
55 of such county. The director of revenue shall notify each county of each instance  
56 of any amount refunded or any check redeemed from receipts due such county.

57 7. The tax authorized under this section may be imposed in accordance  
58 with this section by a county in addition to or in lieu of the tax authorized in  
59 sections 67.750 to 67.780.

60 8. The sales tax imposed under this section shall expire twenty years from  
61 the effective date thereof unless an extension of the tax is submitted to and  
62 approved by the qualified voters in the county in the manner provided in this  
63 section. Each extension of the sales tax shall be for a period of ten years.

64 9. The provisions of this section shall not in any way affect or limit the  
65 powers granted to any county to establish, maintain, and conduct parks and other  
66 recreational grounds for public recreation.

67 10. Except as modified in this section, the provisions of sections 32.085  
68 **[and] to 32.087** shall apply to the tax imposed under this section.

67.782. 1. Any county of the third class having a population of more than  
2 ten thousand and less than fifteen thousand and any county of the second class  
3 having a population of more than fifty-eight thousand and less than seventy  
4 thousand adjacent to such third class county, both counties making up the same  
5 judicial circuit, may jointly impose a sales tax throughout each of their respective  
6 counties **on all retail sales made in the county which are subject to sales**  
7 **tax under chapter 144** for public recreational purposes including the financing,  
8 acquisition, construction, operation and maintenance of recreational projects and  
9 programs, but the sales taxes authorized by this section shall not become effective  
10 unless the governing body of each such county submits to the voters of their  
11 respective counties a proposal to authorize the counties to impose the sales tax.

12 2. The ballot of submission shall be in substantially the following form:

13 Shall the County of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ percent in  
14 conjunction with the county of \_\_\_\_\_ for the purpose of funding the financing,  
15 acquisition, construction, operation and maintenance of recreational projects and

16 programs, including the acquisition of land for such purposes?

17 ☐ YES ☐ NO

18 If a separate majority of the votes cast on the proposal by the qualified voters  
19 voting thereon in each county are in favor of the proposal, then the tax shall be  
20 in effect in both counties. If a majority of the votes cast by the qualified voters  
21 voting thereon in either county are opposed to the proposal, then the governing  
22 body of neither county shall have power to impose the sales tax authorized by this  
23 section unless or until the governing body of the county that has not approved the  
24 tax shall again have submitted another proposal to authorize the governing body  
25 to impose the tax, and the proposal is approved by a majority of the qualified  
26 voters voting thereon in that county.

27 3. The sales tax may be imposed at a rate of one percent on the receipts  
28 from the sale at retail of all tangible personal property or taxable service at retail  
29 within the county adopting such tax, if such property and services are subject to  
30 taxation by the state of Missouri under [the provisions of sections 144.010 to  
31 144.525] **chapter 144.**

32 4. All sales taxes collected by the director of revenue under this section  
33 on behalf of any county[, less one percent for the cost of collection, which shall be  
34 deposited in the state's general revenue fund after payment of premiums for  
35 surety bonds as provided in section 32.087,] shall be deposited with the state  
36 treasurer in a special trust fund, which is hereby created, to be known as the  
37 "County Recreation Sales Tax Trust Fund". [The moneys in the county recreation  
38 sales tax trust fund shall not be deemed to be state funds and shall not be  
39 commingled with any funds of the state.] The director of revenue shall keep  
40 accurate records of the amount of money in the trust fund which was collected in  
41 each county imposing a sales tax under this section, and the records shall be open  
42 to the inspection of officers of each county and the general public. Not later than  
43 the tenth day of each month, the director of revenue shall distribute all moneys  
44 deposited in the trust fund during the preceding month by distributing to the  
45 county treasurer, or such other officer as may be designated by the county  
46 ordinance or order, of each county imposing the tax authorized by this section, the  
47 sum, as certified by the director of revenue, due the county.

48 5. The director of revenue may authorize the state treasurer to make  
49 refunds from the amounts in the trust fund and credited to any county for  
50 erroneous payments and overpayments made, and may redeem dishonored checks  
51 and drafts deposited to the credit of such counties. Each county shall notify the



52 director of revenue [at least ninety days] prior to the effective date of the  
53 expiration of the sales tax authorized by this section and **the repeal shall be**  
54 **effective as provided by subsection 19 of section 32.087.** The director of  
55 revenue may order retention in the trust fund, for a period of one year, of two  
56 percent of the amount collected after receipt of such notice to cover possible  
57 refunds or overpayment of such tax and to redeem dishonored checks and drafts  
58 deposited to the credit of such accounts. After one year has elapsed after the date  
59 of expiration of the tax authorized by this section in such county, the director of  
60 revenue shall remit the balance in the account to the county and close the account  
61 of that county. The director of revenue shall notify each county of each instance  
62 of any amount refunded or any check redeemed from receipts due the county.

63         6. The tax authorized by this section may be imposed, in accordance with  
64 this section, by a county in addition to or in lieu of the tax authorized by sections  
65 67.750 to 67.780.

66         7. Any county imposing a sales tax pursuant to the provisions of this  
67 section may contract with the authority of any other county or with any city or  
68 political subdivision for the financing, acquisition, operation, construction,  
69 maintenance, or utilization of any recreation facility or project or program funded  
70 in whole or in part from revenues derived from the tax levied pursuant to the  
71 provisions of this section.

72         8. The sales tax imposed pursuant to the provisions of this section shall  
73 expire twenty-five years from the effective date thereof unless an extension of the  
74 tax is submitted to and approved by the voters in each county in the manner  
75 provided in this section. Each extension of the sales tax shall be for a period of  
76 ten years.

77         9. The governing body of each of the counties imposing a sales tax under  
78 the provisions of this section may cooperate with the governing body of any  
79 county or other political subdivision of this state in carrying out the provisions  
80 of this section, and may establish and conduct jointly a system of public  
81 recreation. The respective governing bodies administering programs jointly may  
82 provide by agreement among themselves for all matters connected with the  
83 programs and determine what items of cost and expense shall be paid by each.

84         10. The provisions of this section shall not in any way repeal, affect or  
85 limit the powers granted to any county to establish, maintain and conduct parks  
86 and other recreational grounds for public recreation.

87         11. Except as modified in this section, all provisions of sections 32.085

88 [and] to 32.087 shall apply to the tax imposed under this section.

67.799. 1. A regional recreational district may, by a majority vote of its  
2 board of directors, impose an annual property tax for the establishment and  
3 maintenance of public parks and recreational facilities and grounds within the  
4 boundaries of the regional recreational district not to exceed sixty cents per year  
5 on each one hundred dollars of assessed valuation on all property within the  
6 district, except that no such tax shall become effective unless the board of  
7 directors of the district submits to the voters of the district, at a county or state  
8 general, primary or special election, a proposal to authorize the tax.

9 2. The question shall be submitted in substantially the following form:

10 Shall a \_\_\_\_\_ cent tax per one hundred dollars assessed valuation be  
11 levied for public parks and recreational facilities?

12 ☐ YES ☐ NO

13 If a majority of the votes cast on the proposal by the qualified voters voting  
14 thereon are in favor of the proposal, then the tax shall become effective **as**  
15 **provided by subsection 19 of section 32.087**. If a majority of the votes cast  
16 by the qualified voters voting are opposed to the proposal, then the board of  
17 directors shall have no power to impose the tax unless and until the board of  
18 directors of the district submits another proposal to authorize the tax and such  
19 proposal is approved by a majority of the qualified voters voting thereon.

20 3. The property tax authorized in subsections 1 and 2 of this section shall  
21 be levied and collected in the same manner as other ad valorem property taxes  
22 are levied and collected.

23 4. (1) A regional recreational district may, by a majority vote of its board  
24 of directors, impose a tax not to exceed one-half of one cent on all retail sales  
25 subject to taxation [pursuant to sections 144.010 to 144.525] **under chapter 144**  
26 for the purpose of funding the creation, operation and maintenance of public  
27 parks, recreational facilities and grounds within the boundaries of a regional  
28 recreational district. The tax authorized by this subsection shall be in addition  
29 to all other sales taxes allowed by law. No tax pursuant to this subsection shall  
30 become effective unless the board of directors submits to the voters of the district,  
31 at a county or state general, primary or special election, a proposal to authorize  
32 the tax, and such tax shall become effective only after the majority of the voters  
33 voting on such tax approve such tax.

34 (2) In the event the district seeks to impose a sales tax pursuant to this  
35 subsection, the question shall be submitted in substantially the following form:

36            Shall a \_\_\_\_\_ cent sales tax be levied on all retail sales within the district  
37 for public parks and recreational facilities?

38                            ☐ YES                            ☐ NO

39 If a majority of the votes cast on the proposal by the qualified voters voting  
40 thereon are in favor of the proposal, then the tax shall become effective **as**  
41 **provided by subsection 19 of section 32.087**. If a majority of the votes cast  
42 by the qualified voters voting are opposed to the proposal, then the board of  
43 directors shall have no power to impose the tax unless and until another proposal  
44 to authorize the tax is submitted to the voters of the district and such proposal  
45 is approved by a majority of the qualified voters voting thereon. The provisions  
46 of sections 32.085 [and] to 32.087 shall apply to any tax approved pursuant to  
47 this subsection.

48            5. As used in this section, "qualified voters" or "voters" means any  
49 individuals residing within the proposed district who are eligible to be registered  
50 voters and who have registered to vote under chapter 115 or, if no individuals  
51 eligible and registered to vote reside within the proposed district, all of the  
52 owners of real property located within the proposed district who have  
53 unanimously petitioned for or consented to the adoption of an ordinance by the  
54 governing body imposing a tax authorized in this section. If the owner of the  
55 property within the proposed district is a political subdivision or corporation of  
56 the state, the governing body of such political subdivision or corporation shall be  
57 considered the owner for purposes of this section.

67.997. 1. The governing body of any county of the third classification  
2 without a township form of government and with more than eighteen thousand  
3 one hundred but fewer than eighteen thousand two hundred inhabitants may  
4 impose, by order or ordinance, a sales tax on all retail sales made within the  
5 county which are subject to sales tax under chapter 144. The tax authorized in  
6 this section shall not exceed one-fourth of one percent, and shall be imposed  
7 solely for the purpose of funding senior services and youth programs provided by  
8 the county. One-half of all revenue collected under this section[, less one-half the  
9 cost of collection,] shall be used solely to fund any service or activity deemed  
10 necessary by the senior service tax commission established in this section, and  
11 one-half of all revenue collected under this section[, less one-half the cost of  
12 collection,] shall be used solely to fund all youth programs administered by an  
13 existing county community task force. The tax authorized in this section shall be  
14 in addition to all other sales taxes imposed by law, and shall be stated separately

15 from all other charges and taxes. The order or ordinance shall not become  
16 effective unless the governing body of the county submits to the voters residing  
17 within the county at a state general, primary, or special election a proposal to  
18 authorize the governing body of the county to impose a tax under this section.

19         2. The ballot of submission for the tax authorized in this section shall be  
20 in substantially the following form:

21         Shall \_\_\_\_\_ (insert the name of the county) impose a sales tax at a rate  
22 of \_\_\_\_\_ (insert rate of percent) percent, with half of the revenue from the tax,  
23 less one-half the cost of collection, to be used solely to fund senior services  
24 provided by the county and half of the revenue from the tax, less one-half the cost  
25 of collection, to be used solely to fund youth programs provided by the county?

26                                 ☐ YES                                 ☐ NO

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

29 If a majority of the votes cast on the question by the qualified voters voting  
30 thereon are in favor of the question, then the tax shall become effective [on the  
31 first day of the second calendar quarter immediately following the approval of the  
32 tax or notification to the department of revenue if such tax will be administered  
33 by the department of revenue] **as provided by subsection 19 of section**  
34 **32.087**. If a majority of the votes cast on the question by the qualified voters  
35 voting thereon are opposed to the question, then the tax shall not become effective  
36 unless and until the question is resubmitted under this section to the qualified  
37 voters and such question is approved by a majority of the qualified voters voting  
38 on the question.

39         3. [On or after the effective date of any tax authorized under this section,  
40 the county which imposed the tax shall enter into an agreement with the director  
41 of the department of revenue for the purpose of collecting the tax authorized in  
42 this section. On or after the effective date of the tax the director of revenue shall  
43 be responsible for the administration, collection, enforcement, and operation of  
44 the tax, and] Sections 32.085 [and] **to 32.087** shall apply. All revenue collected  
45 under this section by the director of the department of revenue on behalf of any  
46 county[, except for one percent for the cost of collection which shall be deposited  
47 in the state's general revenue fund,] shall be deposited in a special trust fund,  
48 which is hereby created and shall be known as the "Senior Services and Youth  
49 Programs Sales Tax Trust Fund", and shall be used solely for the designated  
50 purposes. [Moneys in the fund shall not be deemed to be state funds, and shall

51 not be commingled with any funds of the state.] The director may make refunds  
52 from the amounts in the trust fund and credited to the county for erroneous  
53 payments and overpayments made, and may redeem dishonored checks and drafts  
54 deposited to the credit of such county. Any funds in the special trust fund which  
55 are not needed for current expenditures shall be invested in the same manner as  
56 other funds are invested. Any interest and moneys earned on such investments  
57 shall be credited to the fund.

58 4. [In order to permit sellers required to collect and report the sales tax  
59 to collect the amount required to be reported and remitted, but not to change the  
60 requirements of reporting or remitting the tax, or to serve as a levy of the tax,  
61 and in order to avoid fractions of pennies, the governing body of the county may  
62 authorize the use of a bracket system similar to that authorized in section  
63 144.285 and notwithstanding the provisions of that section, this new bracket  
64 system shall be used where this tax is imposed and shall apply to all taxable  
65 transactions.] Beginning with the effective date of the tax, every retailer in the  
66 county shall add the sales tax to the sale price, and this tax shall be a debt of the  
67 purchaser to the retailer until paid, and shall be recoverable at law in the same  
68 manner as the purchase price. [For purposes of this section, all retail sales shall  
69 be deemed to be consummated at the place of business of the retailer.]

70 5. All applicable provisions in [sections 144.010 to 144.525] **chapter 144**  
71 governing the state sales tax, and section 32.057, the uniform confidentiality  
72 provision, shall apply to the collection of the tax[, and all exemptions granted to  
73 agencies of government, organizations, and persons under sections 144.010 to  
74 144.525 are hereby made applicable to the imposition and collection of the  
75 tax. The same sales tax permit, exemption certificate, and retail certificate  
76 required by sections 144.010 to 144.525 for the administration and collection of  
77 the state sales tax shall satisfy the requirements of this section, and no  
78 additional permit or exemption certificate or retail certificate shall be required;  
79 except that, the director of revenue may prescribe a form of exemption certificate  
80 for an exemption from the tax. All discounts allowed the retailer under the state  
81 sales tax for the collection of and for payment of taxes are hereby allowed and  
82 made applicable to the tax. The penalties for violations provided in section  
83 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations  
84 of this section. If any person is delinquent in the payment of the amount  
85 required to be paid under this section, or in the event a determination has been  
86 made against the person for taxes and penalty under this section, the limitation

87 for bringing suit for the collection of the delinquent tax and penalty shall be the  
88 same as that provided in sections 144.010 to 144.525].

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

93 Shall \_\_\_\_\_ (insert the name of the county) repeal the sales tax imposed  
94 at a rate of \_\_\_\_\_ (insert rate of percent) percent for the purpose of funding  
95 senior services and youth programs provided by the county?

96 ☐ YES ☐ NO

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

99 If a majority of the votes cast on the question by the qualified voters voting  
100 thereon are in favor of repeal, that repeal shall become effective [on December  
101 thirty-first of the calendar year in which such repeal was approved] **as provided**  
102 **by subsection 19 of section 32.087**. If a majority of the votes cast on the  
103 question by the qualified voters voting thereon are opposed to the repeal, then the  
104 sales tax authorized in this section shall remain effective until the question is  
105 resubmitted under this section to the qualified voters and the repeal is approved  
106 by a majority of the qualified voters voting on the question.

107 7. Whenever the governing body of any county that has adopted the sales  
108 tax authorized in this section receives a petition, signed by ten percent of the  
109 registered voters of the county voting in the last gubernatorial election, calling  
110 for an election to repeal the sales tax imposed under this section, the governing  
111 body shall submit to the voters of the county a proposal to repeal the tax. If a  
112 majority of the votes cast on the question by the qualified voters voting thereon  
113 are in favor of the repeal, the repeal shall become effective [on December  
114 thirty-first of the calendar year in which such repeal was approved] **as provided**  
115 **by subsection 19 of section 32.087**. If a majority of the votes cast on the  
116 question by the qualified voters voting thereon are opposed to the repeal, then the  
117 sales tax authorized in this section shall remain effective until the question is  
118 resubmitted under this section to the qualified voters and the repeal is approved  
119 by a majority of the qualified voters voting on the question.

120 8. If the tax is repealed or terminated by any means, all funds remaining  
121 in the special trust fund shall continue to be used solely for the designated  
122 purposes, and the county shall notify the director of the department of revenue

123 of the action [at least thirty days] before the effective date of the repeal and the  
124 director may order retention in the trust fund, for a period of one year, of two  
125 percent of the amount collected after receipt of such notice to cover possible  
126 refunds or overpayment of the tax and to redeem dishonored checks and drafts  
127 deposited to the credit of such accounts. After one year has elapsed after the  
128 effective date of abolition of the tax in such county, the director shall remit the  
129 balance in the account to the county and close the account of that county. The  
130 director shall notify each county of each instance of any amount refunded or any  
131 check redeemed from receipts due the county.

132         9. Each county imposing the tax authorized in this section shall establish  
133 a senior services tax commission to administer the portion of the sales tax  
134 revenue dedicated to providing senior services. Such commission shall consist of  
135 seven members appointed by the county commission. The county commission  
136 shall determine the qualifications, terms of office, compensation, powers, duties,  
137 restrictions, procedures, and all other necessary functions of the commission.

67.1300. 1. The governing body of any of the contiguous counties of the  
2 third classification without a township form of government enumerated in  
3 subdivisions (1) to (5) of this subsection or in any county of the fourth  
4 classification acting as a county of the second classification, having a population  
5 of at least forty thousand but less than forty-five thousand with a state  
6 university, and adjoining a county of the first classification with part of a city  
7 with a population of three hundred fifty thousand or more inhabitants or a county  
8 of the third classification with a township form of government and with a  
9 population of at least eight thousand but less than eight thousand four hundred  
10 inhabitants or a county of the third classification with more than fifteen  
11 townships having a population of at least twenty-one thousand inhabitants or a  
12 county of the third classification without a township form of government and with  
13 a population of at least seven thousand four hundred but less than eight  
14 thousand inhabitants or any county of the third classification with a population  
15 greater than three thousand but less than four thousand or any county of the  
16 third classification with a population greater than six thousand one hundred but  
17 less than six thousand four hundred or any county of the third classification with  
18 a population greater than six thousand eight hundred but less than seven  
19 thousand or any county of the third classification with a population greater than  
20 seven thousand eight hundred but less than seven thousand nine hundred or any  
21 county of the third classification with a population greater than eight thousand

22 four hundred sixty but less than eight thousand five hundred or any county of the  
23 third classification with a population greater than nine thousand but less than  
24 nine thousand two hundred or any county of the third classification with a  
25 population greater than ten thousand five hundred but less than ten thousand six  
26 hundred or any county of the third classification with a population greater than  
27 twenty-three thousand five hundred but less than twenty-three thousand seven  
28 hundred or a county of the third classification with a population greater than  
29 thirty-three thousand but less than thirty-four thousand or a county of the third  
30 classification with a population greater than twenty thousand eight hundred but  
31 less than twenty-one thousand or a county of the third classification with a  
32 population greater than fourteen thousand one hundred but less than fourteen  
33 thousand five hundred or a county of the third classification with a population  
34 greater than twenty thousand eight hundred fifty but less than twenty-two  
35 thousand or a county of the third classification with a population greater than  
36 thirty-nine thousand but less than forty thousand or a county of the third  
37 classification with a township form of organization and a population greater than  
38 twenty-eight thousand but less than twenty-nine thousand or a county of the  
39 third classification with a population greater than fifteen thousand but less than  
40 fifteen thousand five hundred or a county of the third classification with a  
41 population greater than eighteen thousand but less than nineteen thousand  
42 seventy or a county of the third classification with a population greater than  
43 thirteen thousand nine hundred but less than fourteen thousand four hundred or  
44 a county of the third classification with a population greater than twenty-seven  
45 thousand but less than twenty-seven thousand five hundred or a county of the  
46 first classification without a charter form of government and a population of at  
47 least eighty thousand but not greater than eighty-three thousand or a county of  
48 the third classification with a population greater than fifteen thousand but less  
49 than fifteen thousand nine hundred without a township form of government  
50 which does not adjoin any county of the first, second or fourth classification or a  
51 county of the third classification with a population greater than twenty-three  
52 thousand but less than twenty-five thousand without a township form of  
53 government which does not adjoin any county of the second or fourth  
54 classification and does adjoin a county of the first classification with a population  
55 greater than one hundred twenty thousand but less than one hundred fifty  
56 thousand or in any county of the fourth classification acting as a county of the  
57 second classification, having a population of at least forty-eight thousand or any



governing body of a municipality located in any of such counties may impose, by ordinance or order, a sales tax on all retail sales made in such county or municipality which are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] **under chapter 144:**

(1) A county with a population of at least four thousand two hundred inhabitants but not more than four thousand five hundred inhabitants;

(2) A county with a population of at least four thousand seven hundred inhabitants but not more than four thousand nine hundred inhabitants;

(3) A county with a population of at least seven thousand three hundred inhabitants but not more than seven thousand six hundred inhabitants;

(4) A county with a population of at least ten thousand one hundred inhabitants but not more than ten thousand three hundred inhabitants; and

(5) A county with a population of at least four thousand three hundred inhabitants but not more than four thousand five hundred inhabitants.

2. The maximum rate for a sales tax pursuant to this section shall be one percent for municipalities and one-half of one percent for counties.

3. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the county or municipality submits to the voters of the county or municipality, at a regularly scheduled county, municipal or state general or primary election, a proposal to authorize the governing body of the county or municipality to impose a tax. Any sales tax imposed pursuant to this section shall not be authorized for a period of more than five years.

4. Such proposal shall be submitted in substantially the following form:

Shall the (city, town, village or county) of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ (insert amount) for the purpose of economic development in the (city, town, village or county)?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect [on the first day of the second quarter after the director of revenue receives notice of adoption of the tax] **as provided in subsection 19 of section 32.087.** If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or municipality shall not impose the sales tax authorized in this section

94 until the governing body of the county or municipality resubmits another proposal  
95 to authorize the governing body of the county or municipality to impose the sales  
96 tax authorized by this section and such proposal is approved by a majority of the  
97 qualified voters voting thereon; however no such proposal shall be resubmitted  
98 to the voters sooner than twelve months from the date of the submission of the  
99 last such proposal.

100         5. All revenue received by a county or municipality from the tax  
101 authorized pursuant to the provisions of this section shall be deposited in a  
102 special trust fund and shall be used solely for economic development purposes  
103 within such county or municipality for so long as the tax shall remain in effect.

104         6. Once the tax authorized by this section is abolished or is terminated by  
105 any means, all funds remaining in the special trust fund shall be used solely for  
106 economic development purposes within the county or municipality. Any funds in  
107 such special trust fund which are not needed for current expenditures may be  
108 invested by the governing body in accordance with applicable laws relating to the  
109 investment of other county or municipal funds.

110         7. All sales taxes collected by the director of revenue pursuant to this  
111 section on behalf of any county or municipality, [less one percent for cost of  
112 collection which shall be deposited in the state's general revenue fund after  
113 payment of premiums for surety bonds as provided in section 32.087,] shall be  
114 deposited in a special trust fund, which is hereby created, to be known as the  
115 "Local Economic Development Sales Tax Trust Fund".

116         8. [The moneys in the local economic development sales tax trust fund  
117 shall not be deemed to be state funds and shall not be commingled with any funds  
118 of the state.] The director of revenue shall keep accurate records of the amount  
119 of money in the trust fund and which was collected in each county or municipality  
120 imposing a sales tax pursuant to this section, and the records shall be open to the  
121 inspection of officers of the county or municipality and the public.

122         9. Not later than the tenth day of each month the director of revenue shall  
123 distribute all moneys deposited in the trust fund during the preceding month to  
124 the county or municipality which levied the tax. Such funds shall be deposited  
125 with the county treasurer of each such county or the appropriate municipal officer  
126 in the case of a municipal tax, and all expenditures of funds arising from the local  
127 economic development sales tax trust fund shall be by an appropriation act to be  
128 enacted by the governing body of each such county or municipality. Expenditures  
129 may be made from the fund for any economic development purposes authorized

130 in the ordinance or order adopted by the governing body submitting the tax to the  
131 voters.

132 10. The director of revenue may authorize the state treasurer to make  
133 refunds from the amounts in the trust fund and credited to any county or  
134 municipality for erroneous payments and overpayments made, and may redeem  
135 dishonored checks and drafts deposited to the credit of such counties and  
136 municipalities.

137 11. If any county or municipality abolishes the tax, the county or  
138 municipality shall notify the director of revenue of the action [at least ninety  
139 days] prior to the effective date of the repeal and **the repeal shall be effective**  
140 **as provided by subsection 19 of section 32.087.** The director of revenue may  
141 order retention in the trust fund, for a period of one year, of two percent of the  
142 amount collected after receipt of such notice to cover possible refunds or  
143 overpayment of the tax and to redeem dishonored checks and drafts deposited to  
144 the credit of such accounts. After one year has elapsed after the effective date of  
145 abolition of the tax in such county or municipality, the director of revenue shall  
146 remit the balance in the account to the county or municipality and close the  
147 account of that county or municipality. The director of revenue shall notify each  
148 county or municipality of each instance of any amount refunded or any check  
149 redeemed from receipts due the county or municipality.

150 12. Except as modified in this section, all provisions of sections 32.085  
151 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

152 13. For purposes of this section, the term "economic development" is  
153 limited to the following:

154 (1) Operations of economic development or community development  
155 offices, including the salaries of employees;

156 (2) Provision of training for job creation or retention;

157 (3) Provision of infrastructure and sites for industrial development or for  
158 public infrastructure projects; and

159 (4) Refurbishing of existing structures and property relating to community  
160 development.

67.1303. 1. The governing body of any home rule city with more than one  
2 hundred fifty-one thousand five hundred but less than one hundred fifty-one  
3 thousand six hundred inhabitants, any home rule city with more than forty-five  
4 thousand five hundred but less than forty-five thousand nine hundred inhabitants  
5 and the governing body of any city within any county of the first classification

6 with more than one hundred four thousand six hundred but less than one  
7 hundred four thousand seven hundred inhabitants and the governing body of any  
8 county of the third classification without a township form of government and with  
9 more than forty thousand eight hundred but less than forty thousand nine  
10 hundred inhabitants or any city within such county may impose, by order or  
11 ordinance, a sales tax on all retail sales made in the city or county which are  
12 subject to sales tax under chapter 144. In addition, the governing body of any  
13 county of the first classification with more than eighty-five thousand nine  
14 hundred but less than eighty-six thousand inhabitants or the governing body of  
15 any home rule city with more than seventy-three thousand but less than  
16 seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax  
17 on all retail sales made in the city or county which are subject to sales tax under  
18 chapter 144. The tax authorized in this section shall not be more than one-half  
19 of one percent. The order or ordinance imposing the tax shall not become  
20 effective unless the governing body of the city or county submits to the voters of  
21 the city or county at a state general or primary election a proposal to authorize  
22 the governing body to impose a tax under this section. The tax authorized in this  
23 section shall be in addition to all other sales taxes imposed by law, and shall be  
24 stated separately from all other charges and taxes.

25 2. The ballot of submission for the tax authorized in this section shall be  
26 in substantially the following form:

27 Shall \_\_\_\_\_ (insert the name of the city or county) impose a sales tax at  
28 a rate of \_\_\_\_\_ (insert rate of percent) percent for economic development  
29 purposes?

30 ☐ YES ☐ NO

31 If a majority of the votes cast on the question by the qualified voters voting  
32 thereon are in favor of the question, then the tax shall become effective [on the  
33 first day of the second calendar quarter following the calendar quarter in which  
34 the election was held] **as provided by subsection 19 of section 32.087.** If a  
35 majority of the votes cast on the question by the qualified voters voting thereon  
36 are opposed to the question, then the tax shall not become effective unless and  
37 until the question is resubmitted under this section to the qualified voters and  
38 such question is approved by a majority of the qualified voters voting on the  
39 question, provided that no proposal shall be resubmitted to the voters sooner than  
40 twelve months from the date of the submission of the last proposal.

41 3. No revenue generated by the tax authorized in this section shall be

42 used for any retail development project. At least twenty percent of the revenue  
43 generated by the tax authorized in this section shall be used solely for projects  
44 directly related to long-term economic development preparation, including, but  
45 not limited to, the following:

- 46 (1) Acquisition of land;
- 47 (2) Installation of infrastructure for industrial or business parks;
- 48 (3) Improvement of water and wastewater treatment capacity;
- 49 (4) Extension of streets;
- 50 (5) Providing matching dollars for state or federal grants;
- 51 (6) Marketing;
- 52 (7) Construction and operation of job training and educational facilities;

53 and

54 (8) Providing grants and low-interest loans to companies for job training,  
55 equipment acquisition, site development, and infrastructure. Not more than  
56 twenty-five percent of the revenue generated may be used annually for  
57 administrative purposes, including staff and facility costs.

58 4. All revenue generated by the tax shall be deposited in a special trust  
59 fund and shall be used solely for the designated purposes. If the tax is repealed,  
60 all funds remaining in the special trust fund shall continue to be used solely for  
61 the designated purposes. Any funds in the special trust fund which are not  
62 needed for current expenditures may be invested by the governing body in  
63 accordance with applicable laws relating to the investment of other city or county  
64 funds.

65 5. **The director of revenue may authorize the state treasurer to**  
66 **make refunds from the amounts in the trust fund and credited to any**  
67 **city or county for erroneous payments in the trust fund and credited**  
68 **to any city or county for erroneous payments and overpayments made,**  
69 **and may redeem dishonored checks and drafts deposited to the credit**  
70 **of such counties. If any city or county abolishes the tax authorized**  
71 **under this section, the repeal of such tax shall become effective as**  
72 **provided by subsection 19 of section 32.087. Each city or county shall**  
73 **notify the director of revenue prior to the effective date of the**  
74 **expiration of the sales tax authorized by this section and the repeal**  
75 **shall be effective as provided by subsection 19 of section 32.087. The**  
76 **director of revenue may order retention in the trust fund, for a period**  
77 **of one year, of two percent of the amount collected after receipt of such**

78 **notice to cover possible refunds or overpayment of such tax and to**  
79 **redeem dishonored checks and drafts deposited to the credit of such**  
80 **accounts. After one year has elapsed after the date of expiration of the**  
81 **tax authorized by this section in such city or county, the director of**  
82 **revenue shall remit the balance in the account to the city or county and**  
83 **close the account of that city or county. The director of revenue shall**  
84 **notify each city or county of each instance of any amount refunded or**  
85 **any check redeemed from receipts due the city or county.**

86         **6.** Any city or county imposing the tax authorized in this section shall  
87 establish an economic development tax board. The board shall consist of eleven  
88 members, to be appointed as follows:

89             (1) Two members shall be appointed by the school boards whose districts  
90 are included within any economic development plan or area funded by the sales  
91 tax authorized in this section. Such members shall be appointed in any manner  
92 agreed upon by the affected districts;

93             (2) One member shall be appointed, in any manner agreed upon by the  
94 affected districts, to represent all other districts levying ad valorem taxes within  
95 the area selected for an economic development project or area funded by the sales  
96 tax authorized in this section, excluding representatives of the governing body of  
97 the city or county;

98             (3) One member shall be appointed by the largest public school district in  
99 the city or county;

100            (4) In each city or county, five members shall be appointed by the chief  
101 elected officer of the city or county with the consent of the majority of the  
102 governing body of the city or county;

103            (5) In each city, two members shall be appointed by the governing body  
104 of the county in which the city is located. In each county, two members shall be  
105 appointed by the governing body of the county. At the option of the members  
106 appointed by a city or county the members who are appointed by the school  
107 boards and other taxing districts may serve on the board for a term to coincide  
108 with the length of time an economic development project, plan, or designation of  
109 an economic development area is considered for approval by the board, or for the  
110 definite terms as provided in this subsection. If the members representing school  
111 districts and other taxing districts are appointed for a term coinciding with the  
112 length of time an economic development project, plan, or area is approved, such  
113 term shall terminate upon final approval of the project, plan, or designation of

114 the area by the governing body of the city or county. If any school district or  
115 other taxing jurisdiction fails to appoint members of the board within thirty days  
116 of receipt of written notice of a proposed economic development plan, economic  
117 development project, or designation of an economic development area, the  
118 remaining members may proceed to exercise the power of the board. Of the  
119 members first appointed by the city or county, three shall be designated to serve  
120 for terms of two years, three shall be designated to serve for a term of three  
121 years, and the remaining members shall be designated to serve for a term of four  
122 years from the date of such initial appointments. Thereafter, the members  
123 appointed by the city or county shall serve for a term of four years, except that  
124 all vacancies shall be filled for unexpired terms in the same manner as were the  
125 original appointments.

126 [6.] 7. The board, subject to approval of the governing body of the city or  
127 county, shall develop economic development plans, economic development  
128 projects, or designations of an economic development area, and shall hold public  
129 hearings and provide notice of any such hearings. The board shall vote on all  
130 proposed economic development plans, economic development projects, or  
131 designations of an economic development area, and amendments thereto, within  
132 thirty days following completion of the hearing on any such plan, project, or  
133 designation, and shall make recommendations to the governing body within  
134 ninety days of the hearing concerning the adoption of or amendment to economic  
135 development plans, economic development projects, or designations of an economic  
136 development area.

137 [7.] 8. The board shall report at least annually to the governing body of  
138 the city or county on the use of the funds provided under this section and on the  
139 progress of any plan, project, or designation adopted under this section.

140 [8.] 9. The governing body of any city or county that has adopted the  
141 sales tax authorized in this section may submit the question of repeal of the tax  
142 to the voters on any date available for elections for the city or county. The ballot  
143 of submission shall be in substantially the following form:

144 Shall \_\_\_\_\_ (insert the name of the city or county) repeal the sales tax  
145 imposed at a rate of \_\_\_\_\_ (insert rate of percent) percent for economic  
146 development purposes?

147 ☐ YES ☐ NO

148 If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
149 shall become effective [on December thirty-first of the calendar year in which

150 such repeal was approved] **as provided by subsection 19 of section 32.087.**  
151 If a majority of the votes cast on the question by the qualified voters voting  
152 thereon are opposed to the repeal, then the sales tax authorized in this section  
153 shall remain effective until the question is resubmitted under this section to the  
154 qualified voters of the city or county, and the repeal is approved by a majority of  
155 the qualified voters voting on the question.

156       **[9.] 10.** Whenever the governing body of any city or county that has  
157 adopted the sales tax authorized in this section receives a petition, signed by ten  
158 percent of the registered voters of the city or county voting in the last  
159 gubernatorial election, calling for an election to repeal the sales tax imposed  
160 under this section, the governing body shall submit to the voters a proposal to  
161 repeal the tax. If a majority of the votes cast on the question by the qualified  
162 voters voting thereon are in favor of the repeal, that repeal shall become effective  
163 on December thirty-first of the calendar year in which such repeal was approved.  
164 If a majority of the votes cast on the question by the qualified voters voting  
165 thereon are opposed to the repeal, then the tax shall remain effective until the  
166 question is resubmitted under this section to the qualified voters and the repeal  
167 is approved by a majority of the qualified voters voting on the question. **If the**  
168 **city or county abolishes the tax, the city or county shall notify the**  
169 **director of revenue of the action at least one hundred twenty days**  
170 **prior to the effective date of the repeal.**

171       **11.** After the effective date of any tax imposed under the  
172 provisions of this section, the director of revenue shall perform all  
173 functions incident to the administration, collection, enforcement, and  
174 operation of the tax and collect, in addition to the sales tax for the  
175 state of Missouri, the additional tax authorized under this section. The  
176 tax imposed under this section and the tax imposed under the sales tax  
177 law of the state of Missouri shall be collected together and reported  
178 upon such forms and under such administrative rules and regulations  
179 as may be prescribed by the director of revenue.

180       **12.** Except as provided in this section, all provisions of sections  
181 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.1305. 1. As used in this section, the term "city" shall mean any  
2 incorporated city, town, or village.

3       2. In lieu of the sales taxes authorized under sections 67.1300 and  
4 67.1303, the governing body of any city or county may impose, by order or



5 ordinance, a sales tax on all retail sales made in the city or county which are  
6 subject to sales tax under chapter 144. The tax authorized in this section shall  
7 not be more than one-half of one percent. The order or ordinance imposing the  
8 tax shall not become effective unless the governing body of the city or county  
9 submits to the voters of the city or county at any citywide, county or state  
10 general, primary or special election a proposal to authorize the governing body  
11 to impose a tax under this section. The tax authorized in this section shall be in  
12 addition to all other sales taxes imposed by law, and shall be stated separately  
13 from all other charges and taxes. The tax authorized in this section shall not be  
14 imposed by any city or county that has imposed a tax under section 67.1300 or  
15 67.1303 unless the tax imposed under those sections has expired or been  
16 repealed.

17 3. The ballot of submission for the tax authorized in this section shall be  
18 in substantially the following form:

19 Shall \_\_\_\_\_ (insert the name of the city or county) impose a sales tax at  
20 a rate of \_\_\_\_\_ (insert rate of percent) percent for economic development  
21 purposes?

22 ☐ YES ☐ NO

23 If a majority of the votes cast on the question by the qualified voters voting  
24 thereon are in favor of the question, then the tax shall become effective [on the  
25 first day of the second calendar quarter following the calendar quarter in which  
26 the election was held] **as provided by subsection 19 of section 32.087**. If a  
27 majority of the votes cast on the question by the qualified voters voting thereon  
28 are opposed to the question, then the tax shall not become effective unless and  
29 until the question is resubmitted under this section to the qualified voters and  
30 such question is approved by a majority of the qualified voters voting on the  
31 question, provided that no proposal shall be resubmitted to the voters sooner than  
32 twelve months from the date of the submission of the last proposal.

33 4. All sales taxes collected by the director of revenue under this section  
34 on behalf of any county or municipality, less one percent for cost of collection  
35 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  
37 special trust fund, which is hereby created, to be known as the "Local Option  
38 Economic Development Sales Tax Trust Fund".

39 5. [The moneys in the local option economic development sales tax trust  
40 fund shall not be deemed to be state funds and shall not be commingled with any

41 funds of the state.] The director of revenue shall keep accurate records of the  
42 amount of money in the trust fund and which was collected in each city or county  
43 imposing a sales tax pursuant to this section, and the records shall be open to the  
44 inspection of officers of the city or county and the public.

45         6. Not later than the tenth day of each month the director of revenue shall  
46 distribute all moneys deposited in the trust fund during the preceding month to  
47 the city or county which levied the tax. Such funds shall be deposited with the  
48 county treasurer of each such county or the appropriate municipal officer in the  
49 case of a municipal tax, and all expenditures of funds arising from the local  
50 economic development sales tax trust fund shall be in accordance with this  
51 section.

52         7. The director of revenue may authorize the state treasurer to make  
53 refunds from the amounts in the trust fund and credited to any city or county for  
54 erroneous payments and overpayments made, and may redeem dishonored checks  
55 and drafts deposited to the credit of such cities and counties.

56         8. If any county or municipality abolishes the tax, the city or county shall  
57 notify the director of revenue of the action [at least ninety days] prior to the  
58 effective date of the repeal and **the repeal shall be effective as provided by**  
59 **subsection 19 of section 32.087.** The director of revenue may order retention  
60 in the trust fund, for a period of one year, of two percent of the amount collected  
61 after receipt of such notice to cover possible refunds or overpayment of the tax  
62 and to redeem dishonored checks and drafts deposited to the credit of such  
63 accounts. After one year has elapsed after the effective date of abolition of the  
64 tax in such city or county, the director of revenue shall remit the balance in the  
65 account to the city or county and close the account of that city or county. The  
66 director of revenue shall notify each city or county of each instance of any amount  
67 refunded or any check redeemed from receipts due the city or county.

68         9. Except as modified in this section, all provisions of sections 32.085  
69 [and] **to** 32.087 shall apply to the tax imposed pursuant to this section.

70         10. (1) No revenue generated by the tax authorized in this section shall  
71 be used for any retail development project, except for the redevelopment of  
72 downtown areas and historic districts. Not more than twenty-five percent of the  
73 revenue generated shall be used annually for administrative purposes, including  
74 staff and facility costs.

75         (2) At least twenty percent of the revenue generated by the tax  
76 authorized in this section shall be used solely for projects directly related to

77 long-term economic development preparation, including, but not limited to, the  
78 following:

- 79 (a) Acquisition of land;
- 80 (b) Installation of infrastructure for industrial or business parks;
- 81 (c) Improvement of water and wastewater treatment capacity;
- 82 (d) Extension of streets;
- 83 (e) Public facilities directly related to economic development and job  
84 creation; and
- 85 (f) Providing matching dollars for state or federal grants relating to such  
86 long-term projects.

87 (3) The remaining revenue generated by the tax authorized in this section  
88 may be used for, but shall not be limited to, the following:

- 89 (a) Marketing;
- 90 (b) Providing grants and loans to companies for job training, equipment  
91 acquisition, site development, and infrastructures;
- 92 (c) Training programs to prepare workers for advanced technologies and  
93 high skill jobs;
- 94 (d) Legal and accounting expenses directly associated with the economic  
95 development planning and preparation process;
- 96 (e) Developing value-added and export opportunities for Missouri  
97 agricultural products.

98 11. All revenue generated by the tax shall be deposited in a special trust  
99 fund and shall be used solely for the designated purposes. If the tax is repealed,  
100 all funds remaining in the special trust fund shall continue to be used solely for  
101 the designated purposes. Any funds in the special trust fund which are not  
102 needed for current expenditures may be invested by the governing body in  
103 accordance with applicable laws relating to the investment of other city or county  
104 funds.

105 12. (1) Any city or county imposing the tax authorized in this section  
106 shall establish an economic development tax board. The volunteer board shall  
107 receive no compensation or operating budget.

108 (2) The economic development tax board established by a city shall consist  
109 of at least five members, but may be increased to nine members. Either a  
110 five-member or nine-member board shall be designated in the order or ordinance  
111 imposing the sales tax authorized by this section, and the members are to be  
112 appointed as follows:

113 (a) One member of a five-member board, or two members of a  
114 nine-member board, shall be appointed by the school districts included within any  
115 economic development plan or area funded by the sales tax authorized in this  
116 section. Such member or members shall be appointed in any manner agreed upon  
117 by the affected districts;

118 (b) Three members of a five-member board, or five members of a  
119 nine-member board, shall be appointed by the chief elected officer of the city with  
120 the consent of the majority of the governing body of the city;

121 (c) One member of a five-member board, or two members of a nine-member  
122 board, shall be appointed by the governing body of the county in which the city  
123 is located.

124 (3) The economic development tax board established by a county shall  
125 consist of seven members, to be appointed as follows:

126 (a) One member shall be appointed by the school districts included within  
127 any economic development plan or area funded by the sales tax authorized in this  
128 section. Such member shall be appointed in any manner agreed upon by the  
129 affected districts;

130 (b) Four members shall be appointed by the governing body of the county;  
131 and

132 (c) Two members from the cities, towns, or villages within the county  
133 appointed in any manner agreed upon by the chief elected officers of the cities or  
134 villages.

135 Of the members initially appointed, three shall be designated to serve for terms  
136 of two years, except that when a nine-member board is designated, seven of the  
137 members initially appointed shall be designated to serve for terms of two years,  
138 and the remaining members shall be designated to serve for a term of four years  
139 from the date of such initial appointments. Thereafter, the members appointed  
140 shall serve for a term of four years, except that all vacancies shall be filled for  
141 unexpired terms in the same manner as were the original appointments.

142 (4) If an economic development tax board established by a city is already  
143 in existence on August 28, 2012, any increase in the number of members of the  
144 board shall be designated in an order or ordinance. The four board members  
145 added to the board shall be appointed to a term with an expiration coinciding  
146 with the expiration of the terms of the three board member positions that were  
147 originally appointed to terms of two years. Thereafter, the additional members  
148 appointed shall serve for a term of four years, except that all vacancies shall be

149 filled for unexpired terms in the same manner as were the additional  
150 appointments.

151       13. The board, subject to approval of the governing body of the city or  
152 county, shall consider economic development plans, economic development  
153 projects, or designations of an economic development area, and shall hold public  
154 hearings and provide notice of any such hearings. The board shall vote on all  
155 proposed economic development plans, economic development projects, or  
156 designations of an economic development area, and amendments thereto, within  
157 thirty days following completion of the hearing on any such plan, project, or  
158 designation, and shall make recommendations to the governing body within  
159 ninety days of the hearing concerning the adoption of or amendment to economic  
160 development plans, economic development projects, or designations of an economic  
161 development area. The governing body of the city or county shall have the final  
162 determination on use and expenditure of any funds received from the tax imposed  
163 under this section.

164       14. The board may consider and recommend using funds received from the  
165 tax imposed under this section for plans, projects or area designations outside the  
166 boundaries of the city or county imposing the tax if, and only if:

167       (1) The city or county imposing the tax or the state receives significant  
168 economic benefit from the plan, project or area designation; and

169       (2) The board establishes an agreement with the governing bodies of all  
170 cities and counties in which the plan, project or area designation is located  
171 detailing the authority and responsibilities of each governing body with regard  
172 to the plan, project or area designation.

173       15. Notwithstanding any other provision of law to the contrary, the  
174 economic development sales tax imposed under this section when imposed within  
175 a special taxing district, including but not limited to a tax increment financing  
176 district, neighborhood improvement district, or community improvement district,  
177 shall be excluded from the calculation of revenues available to such districts, and  
178 no revenues from any sales tax imposed under this section shall be used for the  
179 purposes of any such district unless recommended by the economic development  
180 tax board established under this section and approved by the governing body  
181 imposing the tax.

182       16. The board and the governing body of the city or county imposing the  
183 tax shall report at least annually to the governing body of the city or county on  
184 the use of the funds provided under this section and on the progress of any plan,

185 project, or designation adopted under this section and shall make such report  
186 available to the public.

187 17. Not later than the first day of March each year the board shall submit  
188 to the joint committee on economic development a report, not exceeding one page  
189 in length, which must include the following information for each project using the  
190 tax authorized under this section:

191 (1) A statement of its primary economic development goals;

192 (2) A statement of the total economic development sales tax revenues  
193 received during the immediately preceding calendar year;

194 (3) A statement of total expenditures during the preceding calendar year  
195 in each of the following categories:

196 (a) Infrastructure improvements;

197 (b) Land and/or buildings;

198 (c) Machinery and equipment;

199 (d) Job training investments;

200 (e) Direct business incentives;

201 (f) Marketing;

202 (g) Administration and legal expenses; and

203 (h) Other expenditures.

204 18. The governing body of any city or county that has adopted the sales  
205 tax authorized in this section may submit the question of repeal of the tax to the  
206 voters on any date available for elections for the city or county. The ballot of  
207 submission shall be in substantially the following form:

208 Shall \_\_\_\_\_ (insert the name of the city or county) repeal the sales tax  
209 imposed at a rate of \_\_\_\_\_ (insert rate of percent) percent for economic  
210 development purposes?

211 ☐ YES ☐ NO

212 If a majority of the votes cast on the proposal are in favor of the repeal, that  
213 repeal shall become effective [on December thirty-first of the calendar year in  
214 which such repeal was approved] **as provided by subsection 19 of section**  
215 **32.087**. If a majority of the votes cast on the question by the qualified voters  
216 voting thereon are opposed to the repeal, then the sales tax authorized in this  
217 section shall remain effective until the question is resubmitted under this section  
218 to the qualified voters of the city or county, and the repeal is approved by a  
219 majority of the qualified voters voting on the question.

220 19. Whenever the governing body of any city or county that has adopted

221 the sales tax authorized in this section receives a petition, signed by ten percent  
222 of the registered voters of the city or county voting in the last gubernatorial  
223 election, calling for an election to repeal the sales tax imposed under this section,  
224 the governing body shall submit to the voters a proposal to repeal the tax. If a  
225 majority of the votes cast on the question by the qualified voters voting thereon  
226 are in favor of the repeal, that repeal shall become effective [on December  
227 thirty-first of the calendar year in which such repeal was approved] **as provided**  
228 **by subsection 19 of section 32.087.** If a majority of the votes cast on the  
229 question by the qualified voters voting thereon are opposed to the repeal, then the  
230 tax shall remain effective until the question is resubmitted under this section to  
231 the qualified voters and the repeal is approved by a majority of the qualified  
232 voters voting on the question.

233 20. If any provision of this section or section 67.1303 or the application  
234 thereof to any person or circumstance is held invalid, the invalidity shall not  
235 affect other provisions or application of this section or section 67.1303 which can  
236 be given effect without the invalid provision or application, and to this end the  
237 provisions of this section and section 67.1303 are declared severable.

67.1545. 1. Any district formed as a political subdivision may impose by  
2 resolution a district sales and use tax on all retail sales made in such district  
3 which are subject to taxation [pursuant to sections 144.010 to 144.525] **under**  
4 **chapter 144**, except sales of motor vehicles, trailers, boats [or], outboard motors  
5 [and sales to or by public utilities and providers of communications, cable, or  
6 video services], **electricity, piped natural or artificial gas, or other fuels**  
7 **delivered by the seller.** Any sales and use tax imposed pursuant to this  
8 section may be imposed in increments of one-eighth of one percent, up to a  
9 maximum of one percent. Such district sales and use tax may be imposed for any  
10 district purpose designated by the district in its ballot of submission to its  
11 qualified voters; except that, no resolution adopted pursuant to this section shall  
12 become effective unless the board of directors of the district submits to the  
13 qualified voters of the district, by mail-in ballot, a proposal to authorize a sales  
14 and use tax pursuant to this section. If a majority of the votes cast by the  
15 qualified voters on the proposed sales tax are in favor of the sales tax, then the  
16 resolution is adopted. If a majority of the votes cast by the qualified voters are  
17 opposed to the sales tax, then the resolution is void.

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

19 Shall the \_\_\_\_\_ (insert name of district) Community Improvement District

20 impose a community improvement districtwide sales and use tax at the maximum  
21 rate of \_\_\_\_\_ (insert amount) for a period of \_\_\_\_\_ (insert number) years from  
22 the date on which such tax is first imposed for the purpose of providing revenue  
23 for \_\_\_\_\_ (insert general description of the purpose)?

24 ☐ YES ☐ NO

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

27 3. Within ten days after the qualified voters have approved the imposition  
28 of the sales and use tax, the district shall, in accordance with section 32.087,  
29 notify the director of the department of revenue. The sales and use tax  
30 authorized by this section shall become effective [on the first day of the second  
31 calendar quarter after the director of the department of revenue receives notice  
32 of the adoption of such tax] **as provided by subsection 19 of section 32.087.**

33 4. [The director of the department of revenue shall collect any tax adopted  
34 pursuant to this section pursuant to section 32.087] **After the effective date  
35 of any tax imposed under the provisions of this section, the director of  
36 revenue shall perform all functions incident to the administration,  
37 collection, enforcement, and operation of the tax and collect, in  
38 addition to the sales tax for the state of Missouri, the additional tax  
39 authorized under the authority of this section. The tax imposed under  
40 this section and the tax imposed under the sales tax law of the state of  
41 Missouri shall be collected together and reported upon such forms and  
42 under such administrative rules and regulations as may be prescribed  
43 by the director of revenue.**

44 5. In each district in which a sales and use tax is imposed pursuant to  
45 this section, every retailer shall add such additional tax imposed by the district  
46 to such retailer's sale price, and when so added such tax shall constitute a part  
47 of the purchase price, shall be a debt of the purchaser to the retailer until paid  
48 and shall be recoverable at law in the same manner as the purchase price.

49 6. [In order to allow retailers to collect and report the sales and use tax  
50 authorized by this section as well as all other sales and use taxes required by law  
51 in the simplest and most efficient manner possible, a district may establish  
52 appropriate brackets to be used in the district imposing a tax pursuant to this  
53 section in lieu of the brackets provided in section 144.285.

54 7.] The penalties provided in sections 144.010 to 144.525 shall apply to  
55 violations of this section.



56           [8.] 7. All revenue received by the district from a sales and use tax  
57 imposed pursuant to this section which is designated for a specific purpose shall  
58 be deposited into a special trust fund and expended solely for such  
59 purpose. Upon the expiration of any sales and use tax adopted pursuant to this  
60 section, all funds remaining in the special trust fund shall continue to be used  
61 solely for the specific purpose designated in the resolution adopted by the  
62 qualified voters. Any funds in such special trust fund which are not needed for  
63 current expenditures may be invested by the board of directors pursuant to  
64 applicable laws relating to the investment of other district funds.

65           [9.] 8. A district may repeal by resolution any sales and use tax imposed  
66 pursuant to this section before the expiration date of such sales and use tax  
67 unless the repeal of such sales and use tax will impair the district's ability to  
68 repay any liabilities the district has incurred, moneys the district has borrowed  
69 or obligation the district has issued to finance any improvements or services  
70 rendered for the district.

71           [10.] 9. Notwithstanding the provisions of chapter 115, an election for a  
72 district sales and use tax under this section shall be conducted in accordance with  
73 the provisions of this section.

74           **10. Except as provided in this section, all provisions of sections**  
75 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.1712. 1. The governing body of any county located within the proposed  
2 metropolitan district is hereby authorized to impose by ordinance a one-tenth of  
3 one cent sales tax on all retail sales subject to taxation [pursuant to sections  
4 144.010 to 144.525] **under chapter 144** for the purpose of funding the creation,  
5 operation and maintenance of a metropolitan park and recreation district.

6           2. In addition to the tax authorized in subsection 1 of this section, the  
7 governing body of any county located within the metropolitan district as of  
8 January 1, 2012, is authorized to impose by ordinance an incremental sales tax  
9 of up to three-sixteenths of one cent on all retail sales subject to taxation under  
10 [sections 144.010 to 144.525] **chapter 144** for the purpose of funding the  
11 operation and maintenance of the metropolitan park and recreation district. Such  
12 incremental sales tax shall not be implemented unless approved by the voters of  
13 the county with the largest population within the district and at least one other  
14 such county under subsection 2 of section 67.1715.

15           3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition  
16 to all other sales taxes allowed by law. The governing body of any county within

17 the metropolitan district enacting such an ordinance shall submit to the voters  
18 of such county a proposal to approve its ordinance imposing or increasing the  
19 tax. Such ordinance shall become effective only after the majority of the voters  
20 voting on such ordinance approve such ordinance. The provisions of sections  
21 32.085 [and] to 32.087 shall apply to any tax and increase in tax approved  
22 pursuant to this section and sections 67.1715 to 67.1721.

23 **4. After the effective date of any tax imposed under the**  
24 **provisions of this section, the director of revenue shall perform all**  
25 **functions incident to the administration, collection, enforcement, and**  
26 **operation of the tax and the director of revenue shall collect in**  
27 **addition to the sales tax for the state of Missouri the additional tax**  
28 **authorized under the authority of this section. The tax imposed under**  
29 **this section and the tax imposed under the sales tax law of the state of**  
30 **Missouri shall be collected together and reported upon such forms and**  
31 **under such administrative rules and regulations as may be prescribed**  
32 **by the director of revenue.**

67.1775. 1. The governing body of a city not within a county, or any  
2 county of this state may, after voter approval under this section, levy a sales tax  
3 not to exceed one-quarter of a cent in the county or city, or city not within a  
4 county, **on all retail sales made in the city or county which are subject**  
5 **to sales tax under chapter 144** for the purpose of providing services described  
6 in section 210.861, including counseling, family support, and temporary  
7 residential services to persons nineteen years of age or less. The question shall  
8 be submitted to the qualified voters of the county or city, or city not within a  
9 county, at a county or city or state general, primary or special election upon the  
10 motion of the governing body of the county or city, or city not within a county or  
11 upon the petition of eight percent of the qualified voters of the county or city, or  
12 city not within a county, determined on the basis of the number of votes cast for  
13 governor in such county at the last gubernatorial election held prior to the filing  
14 of the petition. The election officials of the county or city, or city not within a  
15 county, shall give legal notice as provided in chapter 115. The question shall be  
16 submitted in substantially the following form:

17 Shall \_\_\_\_\_ County or City, solely for the purpose of establishing a  
18 community children's services fund for the purpose of providing services to protect  
19 the well-being and safety of children and youth nineteen years of age or less and  
20 to strengthen families, be authorized to levy a sales tax of \_\_\_\_\_ (not to exceed

21 one-quarter of a cent) in the city or county?

22 ☐ YES ☐ NO

23 If a majority of the votes cast on the question by the qualified voters voting  
24 thereon are in favor of the question, then the ordinance or order and any  
25 amendments thereto shall be in effect [on the first day of the second calendar  
26 quarter after the director receives notification of the local sales tax] **as provided**  
27 **by subsection 19 of section 32.087.** If a question receives less than the  
28 required majority, then the governing authority of the city or county, or city not  
29 within a county, shall have no power to impose the sales tax unless and until the  
30 governing authority of the city or county, or city not within a county, has  
31 submitted another question to authorize the imposition of the sales tax  
32 authorized by this section and such question is approved by the required majority  
33 of the qualified voters voting thereon. However, in no event shall a question  
34 under this section be submitted to the voters sooner than twelve months from the  
35 date of the last question under this section.

36 2. After the effective date of any tax imposed under the provisions of this  
37 section, the director of revenue shall perform all functions incident to the  
38 administration, collection, enforcement, and operation of the tax and the director  
39 of revenue shall collect in addition to the sales tax for the state of Missouri the  
40 additional tax authorized under the authority of this section. The tax imposed  
41 under this section and the tax imposed under the sales tax law of the state of  
42 Missouri shall be collected together and reported upon such forms and under such  
43 administrative rules and regulations as may be prescribed by the director of  
44 revenue.

45 3. All sales taxes collected by the director of revenue under this section  
46 on behalf of any city or county, or city not within a county[, less one percent for  
47 the cost of collection, which shall be deposited in the state's general revenue fund  
48 after payment of premiums for surety bonds as provided in section 32.087,] shall  
49 be deposited with the state treasurer in a special fund, which is hereby created,  
50 to be known as the "Community Children's Services Fund". [The moneys in the  
51 city or county, or city not within a county, community children's services fund  
52 shall not be deemed to be state funds and shall not be commingled with any funds  
53 of the state.] The director of revenue shall keep accurate records of the amount  
54 of money in the fund which was collected in each city or county, or city not within  
55 a county, imposing a sales tax under this section, and the records shall be open  
56 to the inspection of officers of each city or county, or city not within a county, and

57 the general public. Not later than the tenth day of each month, the director of  
58 revenue shall distribute all moneys deposited in the fund during the preceding  
59 month by distributing to the city or county treasurer, or the treasurer of a city  
60 not within a county, or such other officer as may be designated by a city or county  
61 ordinance or order, or ordinance or order of a city not within a county, of each city  
62 or county, or city not within a county, imposing the tax authorized by this section,  
63 the sum, as certified by the director of revenue, due the city or county.

64 4. The director of revenue may authorize the state treasurer to make  
65 refunds from the amounts in the fund and credited to any city or county, or city  
66 not within a county, for erroneous payments and overpayments made, and may  
67 redeem dishonored checks and drafts deposited to the credit of such  
68 counties. Each city or county, or city not within a county, shall notify the director  
69 of revenue [at least ninety days] prior to the effective date of the expiration of the  
70 sales tax authorized by this section and **the repeal shall be effective as**  
71 **provided by subsection 19 of section 32.087.** The director of revenue may  
72 order retention in the fund, for a period of one year, of two percent of the amount  
73 collected after receipt of such notice to cover possible refunds or overpayment of  
74 such tax and to redeem dishonored checks and drafts deposited to the credit of  
75 such accounts. After one year has elapsed after the date of expiration of the tax  
76 authorized by this section in such city not within a county or such city or county,  
77 the director of revenue shall remit the balance in the account to the city or  
78 county, or city not within a county, and close the account of that city or county,  
79 or city not within a county. The director of revenue shall notify each city or  
80 county, or city not within a county, of each instance of any amount refunded or  
81 any check redeemed from receipts due the city or county.

82 5. Except as modified in this section, all provisions of sections 32.085  
83 [and] to 32.087 shall apply to the tax imposed under this section.

84 6. All revenues generated by the tax prescribed in this section shall be  
85 deposited in the county treasury or, in a city not within a county, to the board  
86 established by law to administer such fund to the credit of a special community  
87 children's services fund to accomplish the purposes set out herein and in section  
88 210.861, and shall be used for no other purpose. Such fund shall be administered  
89 by a board of directors, established under section 210.861.

67.1959. 1. The board, by a majority vote, may submit to the residents  
2 of such district a tax of not more than one percent on all retail sales, except sales  
3 of [food as defined in section 144.014, sales of] new or used motor vehicles,

4 trailers, boats, or other outboard motors[, all utilities, telephone and wireless  
5 services, and sales of funeral services,] made **on or after January 1, 2019,**  
6 within the district which are subject to taxation [pursuant to the provisions of  
7 sections 144.010 to 144.525] **under chapter 144.** Upon the written request of  
8 the board to the election authority of the county in which a majority of the area  
9 of the district is situated, such election authority shall submit a proposition to the  
10 residents of such district at a municipal or statewide primary or general election,  
11 or at a special election called for that purpose. Such election authority shall give  
12 legal notice as provided in chapter 115.

13 2. Such proposition shall be submitted to the voters of the district in  
14 substantially the following form at such election:

15 Shall the Tourism Community Enhancement District impose a sales tax  
16 of \_\_\_\_\_ (insert amount) for the purpose of promoting tourism in the district?

17 ☐ YES ☐ NO

18 If you are in favor of the question, place an "X" in the box opposite "YES".

19 If you are opposed to the question, place an "X" in the box opposite "NO".

20 If a majority of the votes cast on the proposal by the qualified voters of the  
21 proposed district voting thereon are in favor of the proposal, then the order shall  
22 become effective [on the first day of the second calendar quarter after the director  
23 of revenue receives notice of adoption of the tax] **as provided in subsection 19**  
24 **of section 32.087.** If the proposal receives less than the required majority, then  
25 the board shall have no power to impose the sales tax authorized pursuant to this  
26 section unless and until the board shall again have submitted another proposal  
27 to authorize the board to impose the sales tax authorized by this section and such  
28 proposal is approved by the required majority of the qualified voters of the  
29 district.

30 **3. Except as modified by this section, all provisions of sections**  
31 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.2000. 1. This section shall be known as the "Exhibition Center and  
2 Recreational Facility District Act".

3 2. An exhibition center and recreational facility district may be created  
4 under this section in the following counties:

5 (1) Any county of the first classification with more than seventy-one  
6 thousand three hundred but less than seventy-one thousand four hundred  
7 inhabitants;

8 (2) Any county of the first classification with more than one hundred

9 ninety-eight thousand but less than one hundred ninety-nine thousand two  
10 hundred inhabitants;

11 (3) Any county of the first classification with more than eighty-five  
12 thousand nine hundred but less than eighty-six thousand inhabitants;

13 (4) Any county of the second classification with more than fifty-two  
14 thousand six hundred but less than fifty-two thousand seven hundred  
15 inhabitants;

16 (5) Any county of the first classification with more than one hundred four  
17 thousand six hundred but less than one hundred four thousand seven hundred  
18 inhabitants;

19 (6) Any county of the third classification without a township form of  
20 government and with more than seventeen thousand nine hundred but less than  
21 eighteen thousand inhabitants;

22 (7) Any county of the first classification with more than thirty-seven  
23 thousand but less than thirty-seven thousand one hundred inhabitants;

24 (8) Any county of the third classification without a township form of  
25 government and with more than twenty-three thousand five hundred but less  
26 than twenty-three thousand six hundred inhabitants;

27 (9) Any county of the third classification without a township form of  
28 government and with more than nineteen thousand three hundred but less than  
29 nineteen thousand four hundred inhabitants;

30 (10) Any county of the first classification with more than two hundred  
31 forty thousand three hundred but less than two hundred forty thousand four  
32 hundred inhabitants;

33 (11) Any county of the third classification with a township form of  
34 government and with more than eight thousand nine hundred but fewer than  
35 nine thousand inhabitants;

36 (12) Any county of the third classification without a township form of  
37 government and with more than eighteen thousand nine hundred but fewer than  
38 nineteen thousand inhabitants;

39 (13) Any county of the third classification with a township form of  
40 government and with more than eight thousand but fewer than eight thousand  
41 one hundred inhabitants;

42 (14) Any county of the third classification with a township form of  
43 government and with more than eleven thousand five hundred but fewer than  
44 eleven thousand six hundred inhabitants.

45           3. Whenever not less than fifty owners of real property located within any  
46 county listed in subsection 2 of this section desire to create an exhibition center  
47 and recreational facility district, the property owners shall file a petition with the  
48 governing body of each county located within the boundaries of the proposed  
49 district requesting the creation of the district. The district boundaries may  
50 include all or part of the counties described in this section. The petition shall  
51 contain the following information:

52           (1) The name and residence of each petitioner and the location of the real  
53 property owned by the petitioner;

54           (2) A specific description of the proposed district boundaries, including a  
55 map illustrating the boundaries; and

56           (3) The name of the proposed district.

57           4. Upon the filing of a petition pursuant to this section, the governing  
58 body of any county described in this section may, by resolution, approve the  
59 creation of a district. Any resolution to establish such a district shall be adopted  
60 by the governing body of each county located within the proposed district, and  
61 shall contain the following information:

62           (1) A description of the boundaries of the proposed district;

63           (2) The time and place of a hearing to be held to consider establishment  
64 of the proposed district;

65           (3) The proposed sales tax rate to be voted on within the proposed district;  
66 and

67           (4) The proposed uses for the revenue generated by the new sales tax.

68           5. Whenever a hearing is held as provided by this section, the governing  
69 body of each county located within the proposed district shall:

70           (1) Publish notice of the hearing on two separate occasions in at least one  
71 newspaper of general circulation in each county located within the proposed  
72 district, with the first publication to occur not more than thirty days before the  
73 hearing, and the second publication to occur not more than fifteen days or less  
74 than ten days before the hearing;

75           (2) Hear all protests and receive evidence for or against the establishment  
76 of the proposed district; and

77           (3) Rule upon all protests, which determinations shall be final.

78           6. Following the hearing, if the governing body of each county located  
79 within the proposed district decides to establish the proposed district, it shall  
80 adopt an order to that effect; if the governing body of any county located within

81 the proposed district decides to not establish the proposed district, the boundaries  
82 of the proposed district shall not include that county. The order shall contain the  
83 following:

- 84 (1) The description of the boundaries of the district;
- 85 (2) A statement that an exhibition center and recreational facility district  
86 has been established;
- 87 (3) The name of the district;
- 88 (4) The uses for any revenue generated by a sales tax imposed pursuant  
89 to this section; and
- 90 (5) A declaration that the district is a political subdivision of the state.

91 7. A district established pursuant to this section may, at a general,  
92 primary, or special election, submit to the qualified voters within the district  
93 boundaries a sales tax of one-fourth of one percent, for a period not to exceed  
94 twenty-five years, on all retail sales within the district, which are subject to  
95 taxation [pursuant to sections 144.010 to 144.525] **under chapter 144**, to fund  
96 the acquisition, construction, maintenance, operation, improvement, and  
97 promotion of an exhibition center and recreational facilities. The ballot of  
98 submission shall be in substantially the following form:

99 Shall the \_\_\_\_\_ (name of district) impose a sales tax of one-fourth of one  
100 percent to fund the acquisition, construction, maintenance, operation,  
101 improvement, and promotion of an exhibition center and recreational facilities,  
102 for a period of \_\_\_\_\_ (insert number of years)?

103 ☐ YES ☐ NO

104 If you are in favor of the question, place an "X" in the box opposite "YES".

105 If you are opposed to the question, place an "X" in the box opposite "NO".

106 If a majority of the votes cast in the portion of any county that is part of the  
107 proposed district favor the proposal, then the sales tax shall become effective in  
108 that portion of the county [that is part of the proposed district on the first day of  
109 the first calendar quarter immediately following the election] **as provided by**  
110 **subsection 19 of section 32.087**. If a majority of the votes cast in the portion  
111 of a county that is a part of the proposed district oppose the proposal, then that  
112 portion of such county shall not impose the sales tax authorized in this section  
113 until after the county governing body has submitted another such sales tax  
114 proposal and the proposal is approved by a majority of the qualified voters voting  
115 thereon. However, if a sales tax proposal is not approved, the governing body of  
116 the county shall not resubmit a proposal to the voters pursuant to this section



117 sooner than twelve months from the date of the last proposal submitted pursuant  
118 to this section. If the qualified voters in two or more counties that have  
119 contiguous districts approve the sales tax proposal, the districts shall combine to  
120 become one district.

121         8. There is hereby created a board of trustees to administer any district  
122 created and the expenditure of revenue generated pursuant to this section  
123 consisting of four individuals to represent each county approving the district, as  
124 provided in this subsection. The governing body of each county located within the  
125 district, upon approval of that county's sales tax proposal, shall appoint four  
126 members to the board of trustees; at least one shall be an owner of a nonlodging  
127 business located within the taxing district, or their designee, at least one shall  
128 be an owner of a lodging facility located within the district, or their designee, and  
129 all members shall reside in the district except that one nonlodging business  
130 owner, or their designee, and one lodging facility owner, or their designee, may  
131 reside outside the district. Each trustee shall be at least twenty-five years of age  
132 and a resident of this state. Of the initial trustees appointed from each county,  
133 two shall hold office for two years, and two shall hold office for four  
134 years. Trustees appointed after expiration of the initial terms shall be appointed  
135 to a four-year term by the governing body of the county the trustee represents,  
136 with the initially appointed trustee to remain in office until a successor is  
137 appointed, and shall take office upon being appointed. Each trustee may be  
138 reappointed. Vacancies shall be filled in the same manner in which the trustee  
139 vacating the office was originally appointed. The trustees shall not receive  
140 compensation for their services, but may be reimbursed for their actual and  
141 necessary expenses. The board shall elect a chair and other officers necessary for  
142 its membership. Trustees may be removed if:

143         (1) By a two-thirds vote, the board moves for the member's removal and  
144 submits such motion to the governing body of the county from which the trustee  
145 was appointed; and

146         (2) The governing body of the county from which the trustee was  
147 appointed, by a majority vote, adopts the motion for removal.

148         9. The board of trustees shall have the following powers, authority, and  
149 privileges:

150         (1) To have and use a corporate seal;

151         (2) To sue and be sued, and be a party to suits, actions, and proceedings;

152         (3) To enter into contracts, franchises, and agreements with any person

153 or entity, public or private, affecting the affairs of the district, including contracts  
154 with any municipality, district, or state, or the United States, and any of their  
155 agencies, political subdivisions, or instrumentalities, for the funding, including  
156 without limitation interest rate exchange or swap agreements, planning,  
157 development, construction, acquisition, maintenance, or operation of a single  
158 exhibition center and recreational facilities or to assist in such  
159 activity. "Recreational facilities" means locations explicitly designated for public  
160 use where the primary use of the facility involves participation in hobbies or  
161 athletic activities;

162 (4) To borrow money and incur indebtedness and evidence the same by  
163 certificates, notes, or debentures, to issue bonds and use any one or more lawful  
164 funding methods the district may obtain for its purposes at such rates of interest  
165 as the district may determine. Any bonds, notes, and other obligations issued or  
166 delivered by the district may be secured by mortgage, pledge, or deed of trust of  
167 any or all of the property and income of the district. Every issue of such bonds,  
168 notes, or other obligations shall be payable out of property and revenues of the  
169 district and may be further secured by other property of the district, which may  
170 be pledged, assigned, mortgaged, or a security interest granted for such payment,  
171 without preference or priority of the first bonds issued, subject to any agreement  
172 with the holders of any other bonds pledging any specified property or  
173 revenues. Such bonds, notes, or other obligations shall be authorized by  
174 resolution of the district board, and shall bear such date or dates, and shall  
175 mature at such time or times, but not in excess of thirty years, as the resolution  
176 shall specify. Such bonds, notes, or other obligations shall be in such  
177 denomination, bear interest at such rate or rates, be in such form, either coupon  
178 or registered, be issued as current interest bonds, compound interest bonds,  
179 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
180 manner, be payable in such place or places, and be subject to redemption as such  
181 resolution may provide, notwithstanding section 108.170. The bonds, notes, or  
182 other obligations may be sold at either public or private sale, at such interest  
183 rates, and at such price or prices as the district shall determine;

184 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber  
185 real and personal property in furtherance of district purposes;

186 (6) To refund any bonds, notes, or other obligations of the district without  
187 an election. The terms and conditions of refunding obligations shall be  
188 substantially the same as those of the original issue, and the board shall provide

189 for the payment of interest at not to exceed the legal rate, and the principal of  
190 such refunding obligations in the same manner as is provided for the payment of  
191 interest and principal of obligations refunded;

192 (7) To have the management, control, and supervision of all the business  
193 and affairs of the district, and the construction, installation, operation, and  
194 maintenance of district improvements therein; to collect rentals, fees, and other  
195 charges in connection with its services or for the use of any of its facilities;

196 (8) To hire and retain agents, employees, engineers, and attorneys;

197 (9) To receive and accept by bequest, gift, or donation any kind of  
198 property;

199 (10) To adopt and amend bylaws and any other rules and regulations not  
200 in conflict with the constitution and laws of this state, necessary for the carrying  
201 on of the business, objects, and affairs of the board and of the district; and

202 (11) To have and exercise all rights and powers necessary or incidental  
203 to or implied from the specific powers granted by this section.

204 10. There is hereby created the "Exhibition Center and Recreational  
205 Facility District Sales Tax Trust Fund", which shall consist of all sales tax  
206 revenue collected pursuant to this section. The director of revenue shall be  
207 custodian of the trust fund, and moneys in the trust fund shall be used solely for  
208 the purposes authorized in this section. Moneys in the trust fund shall be  
209 considered nonstate funds pursuant to Section 15, Article IV, Constitution of  
210 Missouri. The director of revenue shall invest moneys in the trust fund in the  
211 same manner as other funds are invested. Any interest and moneys earned on  
212 such investments shall be credited to the trust fund. All sales taxes collected by  
213 the director of revenue pursuant to this section on behalf of the district[, less one  
214 percent for the cost of collection which shall be deposited in the state's general  
215 revenue fund after payment of premiums for surety bonds as provided in section  
216 32.087,] shall be deposited in the trust fund. The director of revenue shall keep  
217 accurate records of the amount of moneys in the trust fund which was collected  
218 in the district imposing a sales tax pursuant to this section, and the records shall  
219 be open to the inspection of the officers of each district and the general  
220 public. Not later than the tenth day of each month, the director of revenue shall  
221 distribute all moneys deposited in the trust fund during the preceding month to  
222 the district. The director of revenue may authorize refunds from the amounts in  
223 the trust fund and credited to the district for erroneous payments and  
224 overpayments made, and may redeem dishonored checks and drafts deposited to

225 the credit of the district.

226           11. The sales tax authorized by this section is in addition to all other  
227 sales taxes allowed by law. **After the effective date of any tax imposed**  
228 **under the provisions of this section, the director of revenue shall**  
229 **perform all functions incident to the administration, collection,**  
230 **enforcement, and operation of the tax and collect, in addition to the**  
231 **sales tax for the state of Missouri, the additional tax authorized under**  
232 **the authority of this section. The tax imposed under this section and**  
233 **the tax imposed under the sales tax law of the state of Missouri shall be**  
234 **collected together and reported upon such forms and under such**  
235 **administrative rules and regulations as may be prescribed by the**  
236 **director of revenue.**

237           12. Except as modified in this section, all provisions of sections 32.085  
238 [and] to 32.087 apply to the sales tax imposed pursuant to this section.

239           [12.] 13. Any sales tax imposed pursuant to this section shall not extend  
240 past the initial term approved by the voters unless an extension of the sales tax  
241 is submitted to and approved by the qualified voters in each county in the manner  
242 provided in this section. Each extension of the sales tax shall be for a period not  
243 to exceed twenty years. The ballot of submission for the extension shall be in  
244 substantially the following form:

245           Shall the \_\_\_\_\_ (name of district) extend the sales tax of one-fourth of one  
246 percent for a period of \_\_\_\_\_ (insert number of years) years to fund the  
247 acquisition, construction, maintenance, operation, improvement, and promotion  
248 of an exhibition center and recreational facilities?

249                                   ☐ YES                                   ☐ NO

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

252 If a majority of the votes cast favor the extension, then the sales tax shall remain  
253 in effect at the rate and for the time period approved by the voters. If a sales tax  
254 extension is not approved, the district may submit another sales tax proposal as  
255 authorized in this section, but the district shall not submit such a proposal to the  
256 voters sooner than twelve months from the date of the last extension submitted.

257           [13.] 14. Once the sales tax authorized by this section is abolished or  
258 terminated by any means, all funds remaining in the trust fund shall be used  
259 solely for the purposes approved in the ballot question authorizing the sales  
260 tax. The sales tax shall not be abolished or terminated while the district has any

261 financing or other obligations outstanding; provided that any new financing, debt,  
262 or other obligation or any restructuring or refinancing of an existing debt or  
263 obligation incurred more than ten years after voter approval of the sales tax  
264 provided in this section or more than ten years after any voter-approved  
265 extension thereof shall not cause the extension of the sales tax provided in this  
266 section or cause the final maturity of any financing or other obligations  
267 outstanding to be extended. Any funds in the trust fund which are not needed  
268 for current expenditures may be invested by the district in the securities  
269 described in subdivisions (1) to (12) of subsection 1 of section 30.270 or  
270 repurchase agreements secured by such securities. If the district abolishes the  
271 sales tax, the district shall notify the director of revenue of the action [at least  
272 ninety days before the effective date of the repeal,] and the director of revenue  
273 may order retention in the trust fund, for a period of one year, of two percent of  
274 the amount collected after receipt of such notice to cover possible refunds or  
275 overpayment of the sales tax and to redeem dishonored checks and drafts  
276 deposited to the credit of such accounts. After one year has elapsed after the  
277 effective date of abolition of the sales tax in the district, the director of revenue  
278 shall remit the balance in the account to the district and close the account of the  
279 district. The director of revenue shall notify the district of each instance of any  
280 amount refunded or any check redeemed from receipts due the district.

281 [14.] 15. In the event that the district is dissolved or terminated by any  
282 means, the governing bodies of the counties in the district shall appoint a person  
283 to act as trustee for the district so dissolved or terminated. Before beginning the  
284 discharge of duties, the trustee shall take and subscribe an oath to faithfully  
285 discharge the duties of the office, and shall give bond with sufficient security,  
286 approved by the governing bodies of the counties, to the use of the dissolved or  
287 terminated district, for the faithful discharge of duties. The trustee shall have  
288 and exercise all powers necessary to liquidate the district, and upon satisfaction  
289 of all remaining obligations of the district, shall pay over to the county treasurer  
290 of each county in the district and take receipt for all remaining moneys in  
291 amounts based on the ratio the levy of each county bears to the total levy for the  
292 district in the previous three years or since the establishment of the district,  
293 whichever time period is shorter. Upon payment to the county treasurers, the  
294 trustee shall deliver to the clerk of the governing body of any county in the  
295 district all books, papers, records, and deeds belonging to the dissolved district.

67.2030. 1. The governing authority of any city of the fourth classification

2 with more than one thousand six hundred but less than one thousand seven  
3 hundred inhabitants and located in any county of the first classification with  
4 more than seventy-three thousand seven hundred but less than seventy-three  
5 thousand eight hundred inhabitants is hereby authorized to impose, by ordinance  
6 or order, a sales tax in the amount not to exceed one-half of one percent on all  
7 retail sales made in such city which are subject to taxation [pursuant to sections  
8 144.010 to 144.525] **under chapter 144** for the promotion of tourism in such  
9 city. The tax authorized by this section shall be in addition to any and all other  
10 sales taxes allowed by law, except that no ordinance or order imposing a sales tax  
11 pursuant to this section shall be effective unless the governing authority of the  
12 city submits to the qualified voters of the city, at any municipal or state general,  
13 primary, or special election, a proposal to authorize the governing authority of the  
14 city to impose a tax.

15 2. The ballot of submission shall be in substantially the following form:

16 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax of \_\_\_\_\_  
17 (insert amount) for the purpose of promoting tourism in the city?

18 ☐ YES ☐ NO

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

21 If a majority of the votes cast on the proposal by the qualified voters voting  
22 thereon are in favor of the proposal, then the ordinance or order and any  
23 amendments thereto shall be in effect [on the first day of the first calendar  
24 quarter immediately following notification to the director of the department of  
25 revenue of the election approving the proposal] **as provided by subsection 19**  
26 **of section 32.087**. If a proposal receives less than the required majority, then  
27 the governing authority of the city shall have no power to impose the sales tax  
28 unless and until the governing authority of the city has submitted another  
29 proposal to authorize the imposition of the sales tax authorized by this section  
30 and such proposal is approved by the required majority of the qualified voters  
31 voting thereon. However, in no event shall a proposal pursuant to this section be  
32 submitted to the voters sooner than twelve months from the date of the last  
33 proposal pursuant to this section.

34 3. [On and after the effective date of any tax authorized in this section,  
35 the city may adopt one of the two following provisions for the collection and  
36 administration of the tax:

37 (1) The city may adopt rules and regulations for the internal collection of

38 such tax by the city officers usually responsible for collection and administration  
39 of city taxes; or

40 (2) The city may enter into an agreement with the director of revenue of  
41 the state of Missouri for the purpose of collecting the tax authorized in this  
42 section. In the event any city enters into an agreement with the director of  
43 revenue of the state of Missouri for the collection of the tax authorized in this  
44 section, the director of revenue shall perform all functions incident to the  
45 administration, collection, enforcement, and operation of such tax, and the  
46 director of revenue shall collect the additional tax authorized in this section. The  
47 tax authorized in this section shall be collected and reported upon such forms and  
48 under such administrative rules and regulations as may be prescribed by the  
49 director of revenue, and the director of revenue shall retain an amount not to  
50 exceed one percent for cost of collection.

51 4. If a tax is imposed by a city pursuant to this section, the city may  
52 collect a penalty of one percent and interest not to exceed two percent per month  
53 on unpaid taxes which shall be considered delinquent thirty days after the last  
54 day of each quarter] **After the effective date of any tax imposed under the**  
55 **provisions of this section, the director of revenue shall perform all**  
56 **functions incident to the administration, collection, enforcement, and**  
57 **operation of the tax and collect, in addition to the sales tax for the**  
58 **state of Missouri, the additional tax authorized under the authority of**  
59 **this section. The tax imposed under this section and the tax imposed**  
60 **under the sales tax law of the state of Missouri shall be collected**  
61 **together and reported upon such forms and under such administrative**  
62 **rules and regulations as may be prescribed by the director of revenue.**

63 [5.] 4. (1) The governing authority of any city that has adopted any sales  
64 tax pursuant to this section shall, upon filing of a petition calling for the repeal  
65 of such sales tax signed by at least ten percent of the qualified voters in the city,  
66 submit the question of repeal of the sales tax to the qualified voters at any  
67 primary or general election. The ballot of submission shall be in substantially the  
68 following form:

69 Shall \_\_\_\_\_ (insert name of city) repeal the sales tax of \_\_\_\_\_ (insert rate  
70 of percent) percent for tourism purposes now in effect in \_\_\_\_\_ (insert name of  
71 city)?

72 ☐ YES ☐ NO

73 If you are in favor of the question, place an "X" in the box opposite "YES". If you

74 are opposed to the question, place an "X" in the box opposite "NO".

75 If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
76 shall become effective [on December thirty-first of the calendar year in which  
77 such repeal was approved] **as provided by subsection 19 of section 32.087.**  
78 **If the city or county abolishes the tax, the city or county shall notify**  
79 **the director of revenue of the action prior to the effective date of the**  
80 **repeal.**

81 (2) Once the tax is repealed as provided in this section, all funds  
82 remaining in any trust fund or account established to receive revenues generated  
83 by the tax shall be used solely for the original stated purpose of the tax. Any  
84 funds which are not needed for current expenditures may be invested by the  
85 governing authority in accordance with applicable laws relating to the investment  
86 of other city funds.

87 (3) The governing authority of a city repealing a tax pursuant to this  
88 section shall notify the director of revenue of the action [at least forty-five days  
89 before] **prior to** the effective date of the repeal and the director of revenue may  
90 order retention in any trust fund created in the state treasury associated with the  
91 tax, for a period of one year, of two percent of the amount collected after receipt  
92 of such notice to cover refunds or overpayment of the tax and to redeem  
93 dishonored checks and drafts deposited to the credit of such accounts. After one  
94 year has elapsed after the effective date of repeal of the tax in the city, the  
95 director of revenue shall remit the balance in the trust fund to the city and close  
96 the account of that city. The director of revenue shall notify each city of each  
97 instance of any amount refunded or any check redeemed from receipts due the  
98 city.

99 (4) In the event that the repeal of a sales tax pursuant to this section  
100 dissolves or terminates a taxing district, the governing authority of the city shall  
101 appoint a person to act as trustee for the district so dissolved or  
102 terminated. Before beginning the discharge of duties, the trustee shall take and  
103 subscribe an oath to faithfully discharge the duties of the office, and shall give  
104 bond with sufficient security, approved by the governing authority of the city, to  
105 the use of the dissolved or terminated district, for the faithful discharge of  
106 duties. The trustee shall have and exercise all powers necessary to liquidate the  
107 district, and upon satisfaction of all remaining obligations of the district, shall  
108 pay over to the city treasurer or the equivalent official and take receipt for all  
109 remaining moneys. Upon payment to the city treasurer, the trustee shall deliver



110 to the clerk of the governing authority of the city all books, papers, records, and  
111 deeds belonging to the dissolved district.

112 [6.] 5. Except as modified in this section, all provisions of sections 32.085  
113 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

67.2525. 1. Each member of the board of directors shall have the  
2 following qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident  
4 registered voter in the subdistrict that he or she represents, or be a property  
5 owner or, as to those subdistricts in which there are not registered voters who are  
6 residents, a property owner or representative of a property owner in the  
7 subdistrict he or she represents;

8 (2) Be at least twenty-one years of age and a registered voter in the  
9 district.

10 2. The district shall be subdivided into at least five but not more than  
11 fifteen subdistricts, which shall be represented by one representative on the  
12 district board of directors. All board members shall have terms of four years,  
13 including the initial board of directors. All members shall take office upon being  
14 appointed and shall remain in office until a successor is appointed by the mayor  
15 or chairman of the municipality in which the district is located, or elected by the  
16 property owners in those subdistricts without registered voters.

17 3. For those subdistricts which contain one or more registered voters, the  
18 mayor or chairman of the city, town, or village shall, with the consent of the  
19 governing body, appoint a registered voter residing in the subdistrict to the board  
20 of directors.

21 4. For those subdistricts which contain no registered voters, the property  
22 owners who collectively own one or more parcels of real estate comprising more  
23 than half of the land situated in each subdistrict shall meet and shall elect a  
24 representative to serve upon the board of directors. The clerk of the city, town,  
25 or village in which the petition was filed shall, unless waived in writing by all  
26 property owners in the subdistrict, give notice by causing publication to be made  
27 once a week for two consecutive weeks in a newspaper of general circulation in  
28 the county, the last publication of which shall be at least ten days before the day  
29 of the meeting required by this section, to call a meeting of the owners of real  
30 property within the subdistrict at a day and hour specified in a public place in  
31 the city, town, or village in which the petition was filed for the purpose of electing  
32 members of the board of directors.

33           5. The property owners, when assembled, shall organize by the election  
34 of a temporary chairman and secretary of the meeting who shall conduct the  
35 election. An election shall be conducted for each subdistrict, with the eligible  
36 property owners voting in that subdistrict. At the election, each acre of real  
37 property within the subdistrict shall represent one share, and each owner,  
38 including corporations and other entities, may have one vote in person or for  
39 every acre of real property owned by such person within the subdistrict. Each  
40 voter which is not an individual shall determine how to cast its vote as provided  
41 for in its articles of incorporation, articles of organization, articles of partnership,  
42 bylaws, or other document which sets forth an appropriate mechanism for the  
43 determination of the entity's vote. If a voter has no such mechanism, then its  
44 vote shall be cast as determined by a majority of the persons who run the  
45 day-to-day affairs of the voter. The results of the meeting shall be certified by the  
46 temporary chairman and secretary to the municipal clerk if the district is  
47 established by a municipality described in this section, or to the circuit clerk if  
48 the district is established by a circuit court.

49           6. Successor boards shall be appointed or elected, depending upon the  
50 presence or absence of resident registered voters, by the mayor or chairman of a  
51 city, town, or village described in this section, or the property owners as set forth  
52 above; provided, however, that elections held by the property owners after the  
53 initial board is elected shall be certified to the municipal clerk of the city, town,  
54 or village where the district is located and the board of directors of the district.

55           7. Should a vacancy occur on the board of directors, the mayor or  
56 chairman of the city, town, or village if there are registered voters within the  
57 subdistrict, or a majority of the owners of real property in a subdistrict if there  
58 are not registered voters in the subdistrict, shall have the authority to appoint  
59 or elect, as set forth in this section, an interim director to complete any unexpired  
60 term of a director caused by resignation or disqualification.

61           8. The board shall possess and exercise all of the district's legislative and  
62 executive powers, including:

63           (1) The power to fund, promote and provide educational, civic, musical,  
64 theatrical, cultural, concerts, lecture series, and related or similar entertainment  
65 events or activities, and fund, promote, plan, design, construct, improve,  
66 maintain, and operate public improvements, transportation projects, and related  
67 facilities within the district;

68           (2) The power to accept and disburse tax or other revenue collected in the

69 district; and

70 (3) The power to receive property by gift or otherwise.

71 9. Within thirty days after the selection of the initial directors, the board  
72 shall meet. At its first meeting and annually thereafter the board shall elect a  
73 chairman from its members.

74 10. The board shall appoint an executive director, district secretary,  
75 treasurer, and such other officers or employees as it deems necessary.

76 11. At the first meeting, the board, by resolution, shall define the first and  
77 subsequent fiscal years of the district, and shall adopt a corporate seal.

78 12. A simple majority of the board shall constitute a quorum. If a quorum  
79 exists, a majority of those voting shall have the authority to act in the name of  
80 the board, and approve any board resolution.

81 13. At the first meeting, the board, by resolution, shall receive the  
82 certification of the election regarding the sales tax, and may impose the sales tax  
83 in all subdistricts approving the imposing sales tax. In those subdistricts that  
84 approve the sales tax, the sales tax shall become effective [on the first day of the  
85 first calendar quarter immediately following the action by the district board of  
86 directors imposing the tax] **as provided by section 32.087.**

87 14. Each director shall devote such time to the duties of the office as the  
88 faithful discharge thereof may require and be reimbursed for his or her actual  
89 expenditures in the performance of his or her duties on behalf of the  
90 district. Directors may be compensated, but such compensation shall not exceed  
91 one hundred dollars per month.

92 15. In addition to all other powers granted by sections 67.2500 to 67.2530,  
93 the district shall have the following general powers:

94 (1) To sue and be sued in its own name, and to receive service of process,  
95 which shall be served upon the district secretary;

96 (2) To fix compensation of its employees and contractors;

97 (3) To enter into contracts, franchises, and agreements with any person  
98 or entity, public or private, affecting the affairs of the district, including contracts  
99 with any municipality, district, or state, or the United States, and any of their  
100 agencies, political subdivisions, or instrumentalities, for the funding, including  
101 without limitation, interest rate exchange or swap agreements, planning,  
102 development, construction, acquisition, maintenance, or operation of a district  
103 facility or to assist in such activity;

104 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange,

105 mortgage, and encumber real and personal property in furtherance of district  
106 purposes;

107 (5) To collect and disburse funds for its activities;

108 (6) To collect taxes and other revenues;

109 (7) To borrow money and incur indebtedness and evidence the same by  
110 certificates, notes, bonds, debentures, or refunding of any such obligations for the  
111 purpose of paying all or any part of the cost of land, construction, development,  
112 or equipping of any facilities or operations of the district;

113 (8) To own or lease real or personal property for use in connection with  
114 the exercise of powers pursuant to this subsection;

115 (9) To provide for the election or appointment of officers, including a  
116 chairman, treasurer, and secretary. Officers shall not be required to be residents  
117 of the district, and one officer may hold more than one office;

118 (10) To hire and retain agents, employees, engineers, and attorneys;

119 (11) To enter into entertainment contracts binding the district and artists,  
120 agencies, or performers, management contracts, contracts relating to the booking  
121 of entertainment and the sale of tickets, and all other contracts which relate to  
122 the purposes of the district;

123 (12) To contract with a local government, a corporation, partnership, or  
124 individual regarding funding, promotion, planning, designing, constructing,  
125 improving, maintaining, or operating a project or to assist in such activity;

126 (13) To contract for transfer to a city, town, or village such district  
127 facilities and improvements free of cost or encumbrance on such terms set forth  
128 by contract;

129 (14) To exercise such other powers necessary or convenient for the district  
130 to accomplish its purposes which are not inconsistent with its express powers.

131 16. A district may at any time authorize or issue notes, bonds, or other  
132 obligations for any of its powers or purposes. Such notes, bonds, or other  
133 obligations:

134 (1) Shall be in such amounts as deemed necessary by the district,  
135 including costs of issuance thereof;

136 (2) Shall be payable out of all or any portion of the revenues or other  
137 assets of the district;

138 (3) May be secured by any property of the district which may be pledged,  
139 assigned, mortgaged, or otherwise encumbered for payment;

140 (4) Shall be authorized by resolution of the district, and if issued by the

141 district, shall bear such date or dates, and shall mature at such time or times,  
142 but not in excess of forty years, as the resolution shall specify;

143 (5) Shall be in such denomination, bear interest at such rates, be in such  
144 form, be issued as current interest bonds, compound interest bonds, variable rate  
145 bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be  
146 payable in such place or places and subject to redemption as such resolution may  
147 provide; and

148 (6) May be sold at either public or private sale, at such interest rates, and  
149 at such price or prices as the district shall determine.

150 The provisions of this subsection are applicable to the district notwithstanding  
151 the provisions of section 108.170.

67.2530. 1. Any note, bond, or other indebtedness of the district may be  
2 refunded at any time by the district by issuing refunding bonds in such amount  
3 as the district may deem necessary. Such bonds shall be subject to and shall  
4 have the benefit of the foregoing provisions regarding notes, bonds, and other  
5 obligations. Without limiting the generality of the foregoing, refunding bonds  
6 may include amounts necessary to finance any premium, unpaid interest, and  
7 costs of issuance in connection with the refunding bonds. Any such refunding  
8 may be effected whether the bonds to be refunded then shall have matured or  
9 thereafter shall mature, either by sale of the refunding bonds and the application  
10 of the proceeds thereof to the payment of the obligations being refunded or the  
11 exchange of the refunding bonds for the obligations being refunded with the  
12 consent of the holders of the obligations being refunded.

13 2. Notes, bonds, or other indebtedness of the district shall be exclusively  
14 the responsibility of the district payable solely out of the district funds and  
15 property and shall not constitute a debt or liability of the state of Missouri or any  
16 agency or political subdivision of the state. Any notes, bonds, or other  
17 indebtedness of the district shall state on their face that they are not obligations  
18 of the state of Missouri or any agency or political subdivision thereof other than  
19 the district.

20 3. Any district may by resolution impose a district sales tax of up to  
21 one-half of one percent on all retail sales made in such district that are subject  
22 to taxation [pursuant to the provisions of sections 144.010 to 144.525] **under**  
23 **chapter 144**. Upon voter approval, and receiving the necessary certifications  
24 from the governing body of the municipality in which the district is located, or  
25 from the circuit court if the district was formed by the circuit court, the board of

26 directors shall have the power to impose a sales tax at its first meeting, or any  
27 meeting thereafter. Voter approval of the question of the imposing sales tax shall  
28 be in accordance with section 67.2520. [The sales tax shall become effective in  
29 those subdistricts that approve the sales tax on the first day of the first calendar  
30 quarter immediately following the passage of a resolution by the board of  
31 directors imposing the sales tax.

32 4. In each district in which a sales tax has been imposed in the manner  
33 provided by this section, every retailer shall add the tax imposed by the district  
34 pursuant to this section to the retailer's sale price, and when so added, such tax  
35 shall constitute a part of the price, shall be a debt of the purchaser to the retailer  
36 until paid, and shall be recoverable at law in the same manner as the purchase  
37 price.

38 5. In order to permit sellers required to collect and report the sales tax  
39 authorized by this section to collect the amount required to be reported and  
40 remitted, but not to change the requirements of reporting or remitting tax or to  
41 serve as a levy of the tax, and in order to avoid fractions of pennies, the district  
42 may establish appropriate brackets which shall be used in the district imposing  
43 a tax pursuant to this section in lieu of those brackets provided in section  
44 144.285.

45 6.] 4. All revenue received by a district from the sales tax authorized by  
46 this section shall be deposited in a special trust fund and shall be used solely for  
47 the purposes of the district. Any funds in such special trust fund which are not  
48 needed for the district's current expenditures may be invested by the district  
49 board of directors in accordance with applicable laws relating to the investment  
50 of other district funds.

51 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one  
52 percent on the receipts from the sale at retail of all [tangible personal property  
53 or taxable services] **sales** at retail within the district adopting such tax, if such  
54 property and services are subject to taxation by the state of Missouri [pursuant  
55 to the provisions of sections 144.010 to 144.525] **under chapter 144**. Any  
56 district sales tax imposed pursuant to this section shall be imposed at a rate that  
57 shall be uniform throughout the subdistricts approving the sales tax.

58 [8. The resolution imposing the sales tax pursuant to this section shall  
59 impose upon all sellers a tax for the privilege of engaging in the business of  
60 selling tangible personal property or rendering taxable services at retail to the  
61 extent and in the manner provided in sections 144.010 to 144.525 and the rules

62 and regulations of the director of revenue issued pursuant thereto; except that  
63 the rate of the tax shall be the rate imposed by the resolution as the sales tax and  
64 the tax shall be reported and returned to and collected by the district.

65 9. (1) On and after the effective date of any sales tax imposed pursuant  
66 to this section, the district shall perform all functions incident to the  
67 administration, collection, enforcement, and operation of the tax. The sales tax  
68 imposed pursuant to this section shall be collected and reported upon such forms  
69 and under such administrative rules and regulations as may be prescribed by the  
70 district.

71 (2)]

72 **6. After the effective date of any tax imposed under the**  
73 **provisions of this section, the director of revenue shall perform all**  
74 **functions incident to the administration, collection, enforcement, and**  
75 **operation of the tax and collect, in addition to the sales tax for the**  
76 **state of Missouri, the additional tax authorized under the authority of**  
77 **this section. The tax imposed under this section and the tax imposed**  
78 **under the sales tax law of the state of Missouri shall be collected**  
79 **together and reported upon such forms and under such administrative**  
80 **rules and regulations as may be prescribed by the director of revenue.**

81 7. All [such] sales taxes [collected by the district] shall be deposited by  
82 the district in a special fund to be expended for the purposes authorized in this  
83 section. The district shall keep accurate records of the amount of money which  
84 was collected pursuant to this section, and the records shall be open to the  
85 inspection of officers of each district and the general public.

86 [(3) The district may contract with the municipality that the district is  
87 within for the municipality to collect any revenue received by the district and,  
88 after deducting the cost of such collection, but not to exceed one percent of the  
89 total amount collected, deposit such revenue in a special trust account. Such  
90 revenue and interest may be applied by the municipality to expenses, costs, or  
91 debt service of the district at the direction of the district as set forth in a contract  
92 between the municipality and the district.

93 10. (1) All applicable provisions contained in sections 144.010 to 144.525  
94 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the  
95 uniform confidentiality provision, shall apply to the collection of the tax imposed  
96 by this section, except as modified in this section.

97 (2) All exemptions granted to agencies of government, organizations,

98 persons, and to the sale of certain articles and items of tangible personal property  
99 and taxable services pursuant to the provisions of sections 144.010 to 144.525 are  
100 hereby made applicable to the imposition and collection of the tax imposed by this  
101 section.

102 (3) The same sales tax permit, exemption certificate, and retail certificate  
103 required by sections 144.010 to 144.525 for the administration and collection of  
104 the state sales tax shall satisfy the requirements of this section, and no  
105 additional permit or exemption certificate or retail certificate shall be required;  
106 except that the district may prescribe a form of exemption certificate for an  
107 exemption from the tax imposed by this section.

108 (4) All discounts allowed the retailer pursuant to the provisions of the  
109 state sales tax laws for the collection of and for payment of taxes pursuant to  
110 such laws are hereby allowed and made applicable to any taxes collected pursuant  
111 to the provisions of this section.

112 (5) The penalties provided in section 32.057 and sections 144.010 to  
113 144.525 for violation of those sections are hereby made applicable to violations  
114 of this section.

115 (6) For the purpose of a sales tax imposed by a resolution pursuant to this  
116 section, all retail sales shall be deemed to be consummated at the place of  
117 business of the retailer unless the tangible personal property sold is delivered by  
118 the retailer or the retailer's agent to an out-of-state destination or to a common  
119 carrier for delivery to an out-of-state destination. In the event a retailer has  
120 more than one place of business in this state which participates in the sale, the  
121 sale shall be deemed to be consummated at the place of business of the retailer  
122 where the initial order for the tangible personal property is taken, even though  
123 the order must be forwarded elsewhere for acceptance, approval of credit,  
124 shipment, or billing. A sale by a retailer's employee shall be deemed to be  
125 consummated at the place of business from which the employee works.

126 (7)] 8. Subsequent to the initial approval by the voters and  
127 implementation of a sales tax in the district, the rate of the sales tax may be  
128 increased, but not to exceed a rate of one-half of one percent on retail sales **made**  
129 **in the district which are subject to sales tax under chapter 144** as  
130 provided in this subsection. The election shall be conducted in accordance with  
131 section 67.2520; provided, however, that the district board of directors may place  
132 the question of the increase of the sales tax before the voters of the district by  
133 resolution, and the municipal clerk of the city, town, or village which originally



134 conducted the incorporation of the district, or the circuit clerk of the court which  
135 originally conducted the incorporation of the district, shall conduct the  
136 subsequent election. In subsequent elections, the election judges shall certify the  
137 election results to the district board of directors. The ballot of submission shall  
138 be in substantially the following form:

139        Shall \_\_\_\_\_ (name of district) increase the \_\_\_\_\_ (insert amount) percent  
140 district sales tax now in effect to \_\_\_\_\_ (insert amount) in the \_\_\_\_\_ (name of  
141 district)?

142                                ☐ YES                                ☐ NO

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

145 If a majority of the votes cast on the proposal by the qualified voters of the  
146 district voting thereon are in favor of the increase, the increase shall become  
147 effective [December thirty-first of the calendar year in which such increase was  
148 approved] **as provided by subsection 19 of section 32.087.**

149        [11.] **9.** (1) There shall not be any election as provided for in this section  
150 while the district has any financing or other obligations outstanding.

151        (2) The board, when presented with a petition signed by at least one-third  
152 of the registered voters in a district that voted in the last gubernatorial election,  
153 or signed by at least two-thirds of property owners of the district, calling for an  
154 election to dissolve and repeal the tax shall submit the question to the voters  
155 using the same procedure by which the imposing tax was voted. The ballot of  
156 submission shall be in substantially the following form:

157        Shall \_\_\_\_\_ (name of district) dissolve and repeal the \_\_\_\_\_ (insert  
158 amount) percent district sales tax now in effect in the \_\_\_\_\_ (name of district)?

159                                ☐ YES                                ☐ NO

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

162 Such subsequent elections for the repeal of the sales tax shall be conducted in  
163 accordance with section 67.2520; provided, however, that the district board of  
164 directors may place the question of the repeal of the sales tax before the voters  
165 of the district, and the municipal clerk of the city, town, or village which  
166 originally conducted the incorporation of the district, or the circuit clerk of the  
167 court which originally conducted the incorporation of the district, shall conduct  
168 the subsequent election. In subsequent elections the election judges shall certify  
169 the election results to the district board of directors.

170 (3) If a majority of the votes cast on the proposal by the qualified voters  
171 of the district voting thereon are in favor of repeal, that repeal shall become  
172 effective [December thirty-first of the calendar year in which such repeal was  
173 approved or after the repayment of the district's indebtedness, whichever occurs  
174 later] **as provided by subsection 19 of section 32.087. If the district**  
175 **abolishes the tax, the district shall notify the director of revenue of the**  
176 **action prior to the effective date of the repeal.**

177 [12.] 10. (1) At such time as the board of directors of the district  
178 determines that further operation of the district is not in the best interests of the  
179 inhabitants of the district, and that the district should dissolve, the board shall  
180 submit for a vote in an election held throughout the district the question of  
181 whether the district should be abolished. The question shall be submitted in  
182 substantially the following form:

183 Shall the \_\_\_\_\_ theater, cultural arts, and entertainment district be  
184 abolished?

185 ☐ YES ☐ NO

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

188 (2) The district board shall not propose the question to abolish the district  
189 while there are outstanding claims or causes of action pending against the  
190 district, while the district liabilities exceed its assets, while indebtedness of the  
191 district is outstanding, or while the district is insolvent, in receivership or under  
192 the jurisdiction of the bankruptcy court. Prior to submitting the question to  
193 abolish the district to a vote of the entire district, the state auditor shall audit  
194 the district to determine the financial status of the district, and whether the  
195 district may be abolished pursuant to law. The vote on the abolition of the  
196 district shall be conducted by the municipal clerk of the city, town, or village in  
197 which the district is located. The procedure shall be the same as in section  
198 67.2520, except that the question shall be determined by the qualified voters of  
199 the entire district. No individual subdistrict may be abolished, except at such  
200 time as the district is abolished.

201 (3) While the district still exists, it shall continue to accrue all revenues  
202 to which it is entitled at law.

203 (4) Upon receipt by the board of directors of the district of the certification  
204 by the city, town, or village in which the district is located that the majority of  
205 those voting within the entire district have voted to abolish the district, and if the

206 state auditor has determined that the district's financial condition is such that  
207 it may be abolished pursuant to law, then the board of directors of the district  
208 shall:

209 (a) Sell any remaining district real or personal property it wishes, and  
210 then transfer the proceeds and any other real or personal property owned by the  
211 district to the city, town, or village in which the district is located, including  
212 revenues due and owing the district, for its further use and disposition;

213 (b) Terminate the employment of any remaining district employees, and  
214 otherwise conclude its affairs;

215 (c) At a public meeting of the district, declare by a resolution of the board  
216 of directors passed by a majority vote that the district has been abolished  
217 effective that date;

218 (d) Cause copies of that resolution under seal to be filed with the  
219 secretary of state and the city, town, or village in which the district is located.  
220 Upon the completion of the final act specified in this subsection, the legal  
221 existence of the district shall cease.

222 (5) The legal existence of the district shall not cease for a period of two  
223 years after voter approval of the abolition.

224 **11. Except as provided in this section, all provisions of sections**  
225 **32.085 to 32.087 shall apply to the tax imposed under this section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the  
2 governing body of any home rule city with more than one hundred fifty-one  
3 thousand five hundred but less than one hundred fifty-one thousand six hundred  
4 inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on  
5 all retail sales made within the city which are subject to sales tax under chapter  
6 144. The tax authorized in this section may be imposed at a rate of one-eighth,  
7 one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half  
8 of one percent, shall not be imposed for longer than three years, and shall be  
9 imposed solely for the purpose of funding the construction, operation, and  
10 maintenance of capital improvements in the city's center city. The governing  
11 body may issue bonds for the funding of such capital improvements, which will  
12 be retired by the revenues received from the sales tax authorized by this  
13 section. The order or ordinance shall not become effective unless the governing  
14 body of the city submits to the voters residing within the city at a state or  
15 municipal general, primary, or special election a proposal to authorize the  
16 governing body of the city to impose a tax under this section. The tax authorized

17 in this section shall be in addition to all other sales taxes imposed by law, and  
18 shall be stated separately from all other charges and taxes.

19 2. The ballot submission for the tax authorized in this section shall be in  
20 substantially the following form:

21 Shall \_\_\_\_\_ (insert the name of the city) impose a sales tax at a rate of  
22 \_\_\_\_\_ (insert rate of percent) percent for [a] capital improvements purposes in  
23 the city's center city for a period of \_\_\_\_\_ (insert number of years, not to exceed  
24 three) years?

25 ☐ YES ☐ NO

26 If a majority of the votes cast on the question by the qualified voters voting  
27 thereon are in favor of the question, then the tax shall become effective [on the  
28 first day of the second calendar quarter after the director of revenue receives  
29 notice of the adoption of the sales tax] **as provided by subsection 19 of**  
30 **section 32.087.** If a majority of the votes cast on the question by the qualified  
31 voters voting thereon are opposed to the question, then the tax shall not become  
32 effective unless and until the question is resubmitted under this section to the  
33 qualified voters and such question is approved by a majority of the qualified  
34 voters voting on the question. In no case shall a tax be resubmitted to the  
35 qualified voters of the city sooner than twelve months from the date of the  
36 proposal under this section.

37 3. Any sales tax imposed under this section shall be administered,  
38 collected, enforced, and operated as required in [section] **sections 32.085 to**  
39 **32.087.** All revenue generated by the tax shall be deposited in a special trust  
40 fund and shall be used solely for the designated purposes. If the tax is repealed,  
41 all funds remaining in the special trust fund shall continue to be used solely for  
42 the designated purposes. Any funds in the special trust fund which are not  
43 needed for current expenditures shall be invested in the same manner as other  
44 funds are invested. Any interest and moneys earned on such investments shall  
45 be credited to the fund.

46 4. The director of revenue may authorize the state treasurer to make  
47 refunds from the amounts in the trust fund and credited to any city for erroneous  
48 payments and overpayments made, and may redeem dishonored checks and drafts  
49 deposited to the credit of such cities. If any city abolishes the tax, the city shall  
50 notify the director of revenue of the action [at least ninety days before] **prior to**  
51 the effective date of the repeal, and the director of revenue may order retention  
52 in the trust fund, for a period of one year, of two percent of the amount collected

53 after receipt of such notice to cover possible refunds or overpayment of the tax  
54 and to redeem dishonored checks and drafts deposited to the credit of such  
55 accounts. After one year has elapsed after the effective date of abolition of the  
56 tax in such city, the director of revenue shall remit the balance in the account to  
57 the city and close the account of that city. The director of revenue shall notify  
58 each city of each instance of any amount refunded.

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

63 Shall \_\_\_\_\_ (insert the name of the city) repeal the sales tax imposed at  
64 a rate of \_\_\_\_\_ (insert rate of percent) percent for capital improvements purposes  
65 in the city's center city?

66 ☐ YES ☐ NO

67 If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
68 shall become effective [on December thirty-first of the calendar year in which  
69 such repeal was approved] **as provided by subsection 19 of section 32.087.**

70 If a majority of the votes cast on the question by the qualified voters voting  
71 thereon are opposed to the repeal, then the sales tax authorized in this section  
72 shall remain effective until the question is resubmitted under this section to the  
73 qualified voters, and the repeal is approved by a majority of the qualified voters  
74 voting on the question. **If the city or county abolishes the tax, the city or**  
75 **county shall notify the director of revenue of the action prior to the**  
76 **effective date of the repeal.**

77 6. Whenever the governing body of any city that has adopted the sales tax  
78 authorized in this section receives a petition, signed by ten percent of the  
79 registered voters of the city voting in the last gubernatorial election, calling for  
80 an election to repeal the sales tax imposed under this section, the governing body  
81 shall submit to the voters of the city a proposal to repeal the tax. If a majority  
82 of the votes cast on the question by the qualified voters voting thereon are in  
83 favor of the repeal, that repeal shall become effective [on December thirty-first  
84 of the calendar year in which such repeal was approved] **as provided by**  
85 **subsection 19 of section 32.087.** If a majority of the votes cast on the question  
86 by the qualified voters voting thereon are opposed to the repeal, then the tax  
87 shall remain effective until the question is resubmitted under this section to the  
88 qualified voters and the repeal is approved by a majority of the qualified voters

89 voting on the question.

90 **7. Except as provided in this section, all provisions of sections**  
91 **32.085 to 32.087 apply to the sales tax imposed under this section.**

94.605. 1. Any city as defined in section 94.600 may by a majority vote  
2 of its governing body impose a sales tax for transportation purposes enumerated  
3 in sections 94.600 to 94.655.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one  
5 percent on [the receipts from the sale at] **all** retail [of all tangible personal  
6 property or taxable services at retail] **sales** within any city adopting such tax, if  
7 such property and services are subject to taxation by the state of Missouri under  
8 [the provisions of sections 144.010 to 144.525] **chapter 144.**

9 3. With respect to any tax increment financing plan originally approved  
10 by ordinance of the city council after March 31, 2009, in any home rule city with  
11 more than four hundred thousand inhabitants and located in more than one  
12 county, any three-eighths of one cent sales tax imposed under sections 94.600 to  
13 94.655 shall not be considered economic activity taxes as such term is defined  
14 under sections 99.805 and 99.918, and tax revenues derived from such taxes shall  
15 not be subject to allocation under the provisions of subsection 3 of section 99.845  
16 or subsection 4 of section 99.957. Any one-eighth of one cent sales tax imposed  
17 in such city under sections 94.600 to 94.655 for constructing and operating a  
18 light-rail transit system shall not be considered economic activity taxes as such  
19 term is defined under sections 99.805 and 99.918, and tax revenues derived from  
20 such tax shall not be subject to allocation under the provisions of subsection 3 of  
21 section 99.845 or subsection 4 of section 99.957.

22 4. [If the boundaries of a city in which such sales tax has been imposed  
23 shall thereafter be changed or altered, the city or county clerk shall forward to  
24 the director of revenue by United States registered mail or certified mail a  
25 certified copy of the ordinance adding or detaching territory from the city. The  
26 ordinance shall reflect the effective date thereof, and shall be accompanied by a  
27 map of the city clearly showing the territory added thereto or detached  
28 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections  
29 94.600 to 94.655 shall be effective in the added territory or abolished in the  
30 detached territory on the effective date of the change of the city boundary]  
31 **Except as modified by this section, all provisions of sections 32.085 to**  
32 **32.087 shall apply to the tax imposed under this section.**

94.660. 1. The governing body of any city not within a county and any

2 county of the first classification having a charter form of government with a  
3 population of over nine hundred thousand inhabitants may propose, by ordinance  
4 or order, a transportation sales tax of up to one percent for submission to the  
5 voters of that city or county at an authorized election date selected by the  
6 governing body.

7 2. Any sales tax approved under this section shall be imposed on [the  
8 receipts from the sale at] **all** retail [of all tangible personal property or taxable  
9 services] **sales** within the city or county adopting the tax, if such property and  
10 services are subject to taxation by the state of Missouri under [sections 144.010  
11 to 144.525] **chapter 144**.

12 3. The ballot of submission shall contain, but need not be limited to, the  
13 following language:

14 Shall the county/city of \_\_\_\_\_ (county's or city's name) impose a  
15 county/city-wide sales tax of \_\_\_\_\_ percent for the purpose of providing a source  
16 of funds for public transportation purposes?

17 ☐ YES ☐ NO

18 Except as provided in subsection 4 of this section, if a majority of the votes cast  
19 in that county or city not within a county on the proposal by the qualified voters  
20 voting thereon are in favor of the proposal, then the tax shall go into effect [on  
21 the first day of the next calendar quarter beginning after its adoption and notice  
22 to the director of revenue, but no sooner than thirty days after such adoption and  
23 notice] **as provided by subsection 19 of section 32.087**. If a majority of the  
24 votes cast in that county or city not within a county by the qualified voters voting  
25 are opposed to the proposal, then the additional sales tax shall not be imposed in  
26 that county or city not within a county unless and until the governing body of  
27 that county or city not within a county shall have submitted another proposal to  
28 authorize the local option transportation sales tax authorized in this section, and  
29 such proposal is approved by a majority of the qualified voters voting on it. In  
30 no event shall a proposal pursuant to this section be submitted to the voters  
31 sooner than twelve months from the date of the last proposal.

32 4. No tax shall go into effect under this section in any city not within a  
33 county or any county of the first classification having a charter form of  
34 government with a population over nine hundred thousand inhabitants unless  
35 and until both such city and such county approve the tax.

36 5. The provisions of subsection 4 of this section requiring both the city  
37 and county to approve a transportation sales tax before a transportation sales tax

38 may go into effect in either jurisdiction shall not apply to any transportation sales  
39 tax submitted to and approved by the voters in such city or such county on or  
40 after August 28, 2007.

41         6. All sales taxes collected by the director of revenue under this section  
42 on behalf of any city or county[, less one percent for cost of collection which shall  
43 be deposited in the state's general revenue fund after payment of premiums for  
44 surety bonds,] shall be deposited with the state treasurer in a special trust fund,  
45 which is hereby created, to be known as the "County Public Transit Sales Tax  
46 Trust Fund". [The sales taxes shall be collected as provided in section  
47 32.087. The moneys in the trust fund shall not be deemed to be state funds and  
48 shall not be commingled with any funds of the state.] The director of revenue  
49 shall keep accurate records of the amount of money in the trust fund which was  
50 collected in each city or county approving a sales tax under this section, and the  
51 records shall be open to inspection by officers of the city or county and the  
52 public. Not later than the tenth day of each month the director of revenue shall  
53 distribute all moneys deposited in the trust fund during the preceding month to  
54 the city or county which levied the tax, and such funds shall be deposited with  
55 the treasurer of each such city or county and all expenditures of funds arising  
56 from the county public transit sales tax trust fund shall be by an appropriation  
57 act to be enacted by the governing body of each such county or city not within a  
58 county.

59         7. The revenues derived from any transportation sales tax under this  
60 section shall be used only for the planning, development, acquisition,  
61 construction, maintenance and operation of public transit facilities and systems  
62 other than highways.

63         8. The director of revenue may authorize the state treasurer to make  
64 refunds from the amount in the trust fund and credited to any city or county for  
65 erroneous payments and overpayments made, and may redeem dishonored checks  
66 and drafts deposited to the credit of such cities or counties. If any city or county  
67 abolishes the tax, the city or county shall notify the director of revenue of the  
68 action [at least ninety days prior to the effective date of the repeal] and the  
69 director of revenue may order retention in the trust fund, for a period of one year,  
70 of two percent of the amount collected after receipt of such notice to cover possible  
71 refunds or overpayment of the tax and to redeem dishonored checks and drafts  
72 deposited to the credit of such accounts. After one year has elapsed after the  
73 effective date of abolition of the tax in such city or county, the director of revenue



74 shall authorize the state treasurer to remit the balance in the account to the city  
75 or county and close the account of that city or county. The director of revenue  
76 shall notify each city or county of each instance of any amount refunded or any  
77 check redeemed from receipts due the city or county.

78 **9. Except as modified by this section, all provisions of sections**  
79 **32.085 to 32.087 shall apply to the tax imposed under this section.**

94.705. 1. Any city may by a majority vote of its governing body impose  
2 a sales tax **on all retail sales made in the city which are subject to sales**  
3 **tax under chapter 144** for transportation purposes enumerated in sections  
4 94.700 to 94.755, and issue bonds for transportation purposes which shall be  
5 retired by the revenues received from the sales tax authorized by this  
6 section. The tax authorized by this section shall be in addition to any and all  
7 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to  
8 the provisions of this section shall become effective unless the council or other  
9 governing body submits to the voters of the city, at a city or state general,  
10 primary, or special election, a proposal to authorize the council or other governing  
11 body of the city to impose such a sales tax and, if such tax is to be used to retire  
12 bonds authorized pursuant to this section, to authorize such bonds and their  
13 retirement by such tax; except that no vote shall be required in any city that  
14 imposed and collected such tax under sections 94.600 to 94.655, before January  
15 5, 1984. The ballot of the submission shall contain, but is not limited to, the  
16 following language:

17 (1) If the proposal submitted involves only authorization to impose the tax  
18 authorized by this section, the following language:

19 Shall the city of \_\_\_\_\_ (city's name) impose a sales tax of \_\_\_\_\_ (insert  
20 amount) for transportation purposes?

21 ☐ YES ☐ NO

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

24 (2) If the proposal submitted involves authorization to issue bonds and  
25 repay such bonds with revenues from the tax authorized by this section, the  
26 following language:

27 Shall the city of \_\_\_\_\_ (city's name) issue bonds in the amount of \_\_\_\_\_  
28 (insert amount) for transportation purposes and impose a sales tax of \_\_\_\_\_  
29 (insert amount) to repay such bonds?

30 ☐ YES ☐ NO

31           If you are in favor of the question, place an "X" in the box opposite "YES".  
32   If you are opposed to the question, place an "X" in the box opposite "NO".  
33   If a majority of the votes cast on the proposal, provided in subdivision (1) of this  
34   subsection, by the qualified voters voting thereon are in favor of the proposal,  
35   then the ordinance and any amendments thereto shall be in effect **as provided**  
36   **by subsection 19 of section 32.087.** If the four-sevenths majority of the votes,  
37   as required by the Missouri Constitution, Article VI, Section 26, cast on the  
38   proposal, provided in subdivision (2) of this subsection to issue bonds and impose  
39   a sales tax to retire such bonds, by the qualified voters voting thereon are in  
40   favor of the proposal, then the ordinance and any amendments thereto shall be  
41   in effect **as provided by subsection 19 of section 32.087.** If a majority of the  
42   votes cast on the proposal, as provided in subdivision (1) of this subsection, by the  
43   qualified voters voting thereon are opposed to the proposal, then the council or  
44   other governing body of the city shall have no power to impose the tax authorized  
45   in subdivision (1) of this subsection unless and until the council or other  
46   governing body of the city submits another proposal to authorize the council or  
47   other governing body of the city to impose the tax and such proposal is approved  
48   by a majority of the qualified voters voting thereon. If more than three-sevenths  
49   of the votes cast by the qualified voters voting thereon are opposed to the  
50   proposal, as provided in subdivision (2) of this subsection to issue bonds and  
51   impose a sales tax to retire such bonds, then the council or other governing body  
52   of the city shall have no power to issue any bonds or to impose the tax authorized  
53   in subdivision (2) of this subsection unless and until the council or other  
54   governing body of the city submits another proposal to authorize the council or  
55   other governing body of the city to issue such bonds or impose the tax to retire  
56   such bonds and such proposal is approved by four-sevenths of the qualified voters  
57   voting thereon.

58           2. No incorporated municipality located wholly or partially within any  
59   first class county operating under a charter form of government and having a  
60   population of over nine hundred thousand inhabitants shall impose such a sales  
61   tax for that part of the city, town or village that is located within such first class  
62   county, in the event such a first class county imposes a sales tax under the  
63   provisions of sections 94.600 to 94.655.

64           3. The sales tax may be imposed at a rate not to exceed one-half of one  
65   percent on the receipts from the sale at retail of all tangible personal property or  
66   taxable services at retail within any city adopting such tax, if such property and

67 services are subject to taxation by the state of Missouri under the provisions of  
68 [sections 144.010 to 144.525] **chapter 144.**

69 4. [If the boundaries of a city in which such sales tax has been imposed  
70 shall thereafter be changed or altered, the city clerk shall forward to the director  
71 of revenue by United States registered mail or certified mail a certified copy of  
72 the ordinance adding or detaching territory from the city. The ordinance shall  
73 reflect the effective date thereof, and shall be accompanied by a map of the city  
74 clearly showing the territory added thereto or detached therefrom. Upon receipt  
75 of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be  
76 effective in the added territory or abolished in the detached territory on the  
77 effective date of the change of the city boundary.

78 5.] No tax imposed pursuant to this section for the purpose of retiring  
79 bonds issued pursuant to this section may be terminated until all of such bonds  
80 have been retired.

81 **5. Except as modified by this section, all provisions of sections**  
82 **32.085 to 32.087 shall apply to the tax imposed under this section.**

100.730. 1. The department, in conjunction with the board, shall  
2 establish the procedures and standards for the determination and approval of  
3 eligible industries and their economic development projects by the promulgation  
4 of rules or regulations in accordance with sections 100.700 to 100.850, chapter  
5 536, and section 620.1066. These rules or regulations shall mandate the  
6 evaluation of the credit worthiness of eligible industries, the number of new jobs  
7 to be provided by an economic development project to residents of the state, and  
8 the likelihood of the economic success of the economic development project. No  
9 economic development project which will result in **a net fiscal benefit to the**  
10 **state of less than two and one-half dollars for each dollar of state**  
11 **benefits provided, or in** the replacement of facilities existing in the state shall  
12 be approved by the board.

13 2. With respect to each eligible industry making an application to the  
14 board for incentives, and with respect to the economic development project  
15 described in the application, the board shall request relevant information,  
16 documentation and other materials and make inquiries of the applicant as  
17 necessary or appropriate. After a diligent review of relevant materials and  
18 completion of its inquiries, the board may by resolution designate an economic  
19 development project.

135.110. 1. Any taxpayer who shall establish a new business facility shall

2 be allowed a credit, each year for ten years, in an amount determined pursuant  
3 to subsection 2 or 3 of this section, whichever is applicable, against the tax  
4 imposed by chapter 143, excluding withholding tax imposed by sections 143.191  
5 to 143.265, or an insurance company which shall establish a new business facility  
6 by satisfying the requirements in subdivision (7) of section 135.100 shall be  
7 allowed a credit against the tax otherwise imposed by chapter 148, and in the  
8 case of an insurance company exempt from the thirty percent employee  
9 requirement of section 135.230, against any obligation imposed pursuant to  
10 section 375.916, except that no taxpayer shall be entitled to multiple ten-year  
11 periods for subsequent expansions at the same facility, except as otherwise  
12 provided in this section. For the purpose of this section, the term "facility" shall  
13 mean, and be limited to, the facility or facilities which are located on the same  
14 site in which the new business facility is located, and in which the business  
15 conducted at such facility or facilities is directly related to the business conducted  
16 at the new business facility. Notwithstanding the provisions of this subsection,  
17 a taxpayer may be entitled to an additional ten-year period if a new business  
18 facility is expanded in the eighth, ninth or tenth year of the current ten-year  
19 period or in subsequent years following the expiration of the ten-year period, if  
20 the number of new business facility employees attributed to such expansion is at  
21 least twenty-five and the amount of new business facility investment attributed  
22 to such expansion is at least one million dollars. Credits may not be carried  
23 forward but shall be claimed for the taxable year during which commencement  
24 of commercial operations occurs at such new business facility, and for each of the  
25 nine succeeding taxable years. A letter of intent, as provided for in section  
26 135.258, must be filed with the department of economic development no later  
27 than fifteen days prior to the commencement of commercial operations at the new  
28 business facility. The initial application for claiming tax credits must be made  
29 in the taxpayer's tax period immediately following the tax period in which  
30 commencement of commercial operations began at the new business facility. This  
31 provision shall have effect on all initial applications filed on or after August 28,  
32 1992. No credit shall be allowed pursuant to this section unless the number of  
33 new business facility employees engaged or maintained in employment at the new  
34 business facility for the taxable year for which the credit is claimed equals or  
35 exceeds two; except that the number of new business facility employees engaged  
36 or maintained in employment by a revenue-producing enterprise other than a  
37 revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to (l) of

38 subdivision (11) of section 135.100 which establishes an office as defined in  
39 subdivision (8) of section 135.100 shall equal or exceed twenty-five. **No credit**  
40 **shall be allowed under this section unless the department of economic**  
41 **development determines that awarding a tax credit to the new or**  
42 **expanded business facility shall result in a net fiscal benefit to the**  
43 **state of at least two and one-half dollars for each dollar of tax credit**  
44 **awarded.**

45 2. For tax periods beginning after August 28, 1991, in the case of a  
46 taxpayer operating an existing business facility, the credit allowed by subsection  
47 1 of this section shall offset the greater of:

48 (1) Some portion of the income tax otherwise imposed by chapter 143,  
49 excluding withholding tax imposed by sections 143.191 to 143.265, or in the case  
50 of an insurance company, the tax on the direct premiums, as defined in chapter  
51 148, and in the case of an insurance company exempt from the thirty percent  
52 employee requirement of section 135.230, against any obligation imposed  
53 pursuant to section 375.916 with respect to such taxpayer's new business facility  
54 income for the taxable year for which such credit is allowed; or

55 (2) Up to fifty percent or, in the case of an economic development project  
56 located within a distressed community as defined in section 135.530, seventy-five  
57 percent of the business income tax otherwise imposed by chapter 143, excluding  
58 withholding tax imposed by sections 143.191 to 143.265, or in the case of an  
59 insurance company, the tax on the direct premiums, as defined in chapter 148,  
60 and in the case of an insurance company exempt from the thirty percent employee  
61 requirement of section 135.230, against any obligation imposed pursuant to  
62 section 375.916 if the business operates no other facilities in Missouri. In the  
63 case of an existing business facility operating more than one facility in Missouri,  
64 the credit allowed in subsection 1 of this section shall offset up to the greater of  
65 the portion prescribed in subdivision (1) of this subsection or twenty-five percent  
66 or, in the case of an economic development project located within a distressed  
67 community as defined in section 135.530, thirty-five percent of the business' tax,  
68 except that no taxpayer operating more than one facility in Missouri shall be  
69 allowed to offset more than twenty-five percent or, in the case of an economic  
70 development project located within a distressed community as defined in section  
71 135.530, thirty-five percent of the taxpayer's business income tax in any tax  
72 period under the method prescribed in this subdivision. Such credit shall be an  
73 amount equal to the sum of one hundred dollars or, in the case of an economic

74 development project located within a distressed community as defined in section  
75 135.530, one hundred fifty dollars for each new business facility employee plus  
76 one hundred dollars or, in the case of an economic development project located  
77 within a distressed community as defined in section 135.530, one hundred fifty  
78 dollars for each one hundred thousand dollars, or major fraction thereof (which  
79 shall be deemed to be fifty-one percent or more) in new business facility  
80 investment. For the purpose of this section, tax credits earned by a taxpayer,  
81 who establishes a new business facility because it satisfies the requirements of  
82 paragraph (c) of subdivision (4) of section 135.100, shall offset the greater of the  
83 portion prescribed in subdivision (1) of this subsection or up to fifty percent or,  
84 in the case of an economic development project located within a distressed  
85 community as defined in section 135.530, seventy-five percent of the business' tax  
86 provided the business operates no other facilities in Missouri. In the case of a  
87 business operating more than one facility in Missouri, the credit allowed in  
88 subsection 1 of this section shall offset up to the greater of the portion prescribed  
89 in subdivision (1) of this subsection or twenty-five percent or, in the case of an  
90 economic development project located within a distressed community as defined  
91 in section 135.530, thirty-five percent of the business' tax, except that no taxpayer  
92 operating more than one facility in Missouri shall be allowed to offset more than  
93 twenty-five percent or, in the case of an economic development project located  
94 within a distressed community as defined in section 135.530, thirty-five percent  
95 of the taxpayer's business income tax in any tax period under the method  
96 prescribed in this subdivision.

97       3. For tax periods beginning after August 28, 1991, in the case of a  
98 taxpayer not operating an existing business facility, the credit allowed by  
99 subsection 1 of this section shall offset the greater of:

100       (1) Some portion of the income tax otherwise imposed by chapter 143,  
101 excluding withholding tax imposed by sections 143.191 to 143.265, or in the case  
102 of an insurance company, the tax on the direct premiums, as defined in chapter  
103 148, and in the case of an insurance company exempt from the thirty percent  
104 employee requirement of section 135.230, against any obligation imposed  
105 pursuant to section 375.916 with respect to such taxpayer's new business facility  
106 income for the taxable year for which such credit is allowed; or

107       (2) Up to one hundred percent of the business income tax otherwise  
108 imposed by chapter 143, excluding withholding tax imposed by sections 143.191  
109 to 143.265, or in the case of an insurance company, the tax on the direct

110 premiums, as defined in chapter 148, and in the case of an insurance company  
111 exempt from the thirty percent employee requirement of section 135.230, against  
112 any obligation imposed pursuant to section 375.916 if the business has no other  
113 facilities operating in Missouri. In the case of a taxpayer not operating an  
114 existing business and operating more than one facility in Missouri, the credit  
115 allowed by subsection 1 of this section shall offset up to the greater of the portion  
116 prescribed in subdivision (1) of this subsection or twenty-five percent or, in the  
117 case of an economic development project located within a distressed community  
118 as defined in section 135.530, thirty-five percent of the business' tax, except that  
119 no taxpayer operating more than one facility in Missouri shall be allowed to offset  
120 more than twenty-five percent or, in the case of an economic development project  
121 located within a distressed community as defined in section 135.530, thirty-five  
122 percent of the taxpayer's business income tax in any tax period under the method  
123 prescribed in this subdivision. Such credit shall be an amount equal to the sum  
124 of seventy-five dollars or, in the case of an economic development project located  
125 within a distressed community as defined in section 135.530, one hundred  
126 twenty-five dollars for each new business facility employee plus seventy-five  
127 dollars or, in the case of an economic development project located within a  
128 distressed community as defined in section 135.530, one hundred twenty-five  
129 dollars for each one hundred thousand dollars, or major fraction thereof (which  
130 shall be deemed to be fifty-one percent or more) in new business facility  
131 investment.

132         4. The number of new business facility employees during any taxable year  
133 shall be determined by dividing by twelve the sum of the number of individuals  
134 employed on the last business day of each month of such taxable year. If the new  
135 business facility is in operation for less than the entire taxable year, the number  
136 of new business facility employees shall be determined by dividing the sum of the  
137 number of individuals employed on the last business day of each full calendar  
138 month during the portion of such taxable year during which the new business  
139 facility was in operation by the number of full calendar months during such  
140 period. For the purpose of computing the credit allowed by this section in the  
141 case of a facility which qualifies as a new business facility because it qualifies as  
142 a separate facility pursuant to subsection 6 of this section, and, in the case of a  
143 new business facility which satisfies the requirements of paragraph (c) of  
144 subdivision (4) of section 135.100, or subdivision (10) of section 135.100, the  
145 number of new business facility employees at such facility shall be reduced by the

146 average number of individuals employed, computed as provided in this subsection,  
147 at the facility during the taxable year immediately preceding the taxable year in  
148 which such expansion, acquisition, or replacement occurred and shall further be  
149 reduced by the number of individuals employed by the taxpayer or related  
150 taxpayer that was subsequently transferred to the new business facility from  
151 another Missouri facility and for which credits authorized in this section are not  
152 being earned, whether such credits are earned because of an expansion,  
153 acquisition, relocation or the establishment of a new facility.

154         5. For the purpose of computing the credit allowed by this section in the  
155 case of a facility which qualifies as a new business facility because it qualifies as  
156 a separate facility pursuant to subsection 6 of this section, and, in the case of a  
157 new business facility which satisfies the requirements of paragraph (c) of  
158 subdivision (4) of section 135.100 or subdivision (10) of section 135.100, the  
159 amount of the taxpayer's new business facility investment in such facility shall  
160 be reduced by the average amount, computed as provided in subdivision (7) of  
161 section 135.100 for new business facility investment, of the investment of the  
162 taxpayer, or related taxpayer immediately preceding such expansion or  
163 replacement or at the time of acquisition. Furthermore, the amount of the  
164 taxpayer's new business facility investment shall also be reduced by the amount  
165 of investment employed by the taxpayer or related taxpayer which was  
166 subsequently transferred to the new business facility from another Missouri  
167 facility and for which credits authorized in this section are not being earned,  
168 whether such credits are earned because of an expansion, acquisition, relocation  
169 or the establishment of a new facility.

170         6. If a facility, which does not constitute a new business facility, is  
171 expanded by the taxpayer, the expansion shall be considered a separate facility  
172 eligible for the credit allowed by this section if:

173         (1) The taxpayer's new business facility investment in the expansion  
174 during the tax period in which the credits allowed in this section are claimed  
175 exceeds one hundred thousand dollars, or, if less, one hundred percent of the  
176 investment in the original facility prior to expansion and if the number of new  
177 business facility employees engaged or maintained in employment at the  
178 expansion facility for the taxable year for which credit is claimed equals or  
179 exceeds two, except that the number of new business facility employees engaged  
180 or maintained in employment at the expansion facility for the taxable year for  
181 which the credit is claimed equals or exceeds twenty-five if an office as defined



182 in subdivision (8) of section 135.100 is established by a revenue-producing  
183 enterprise other than a revenue-producing enterprise defined in paragraphs (a)  
184 to (g) and (i) to (l) of subdivision (11) of section 135.100 and the total number of  
185 employees at the facility after the expansion is at least two greater than the total  
186 number of employees before the expansion, except that the total number of  
187 employees at the facility after the expansion is at least greater than the number  
188 of employees before the expansion by twenty-five, if an office as defined in  
189 subdivision (8) of section 135.100 is established by a revenue-producing enterprise  
190 other than a revenue-producing enterprise defined in paragraphs (a) to (g) and  
191 (i) to (l) of subdivision (11) of section 135.100; and

192 (2) The expansion otherwise constitutes a new business facility. The  
193 taxpayer's investment in the expansion and in the original facility prior to  
194 expansion shall be determined in the manner provided in subdivision (7) of  
195 section 135.100.

196 7. No credit shall be allowed pursuant to this section to a public utility,  
197 as such term is defined in section 386.020. Notwithstanding any provision of this  
198 subsection to the contrary, motor carriers, barge lines or railroads engaged in  
199 transporting property for hire, or any interexchange telecommunications company  
200 or local exchange telecommunications company that establishes a new business  
201 facility shall be eligible to qualify for credits allowed in this section.

202 8. For the purposes of the credit described in this section, in the case of  
203 a corporation described in section 143.471 or partnership, in computing Missouri's  
204 tax liability, this credit shall be allowed to the following:

205 (1) The shareholders of the corporation described in section 143.471;

206 (2) The partners of the partnership. This credit shall be apportioned to  
207 the entities described in subdivisions (1) and (2) of this subsection in proportion  
208 to their share of ownership on the last day of the taxpayer's tax period.

209 9. Notwithstanding any provision of law to the contrary, any  
210 employee-owned engineering firm classified as SIC 8711, architectural firm as  
211 classified SIC 8712, or accounting firm classified SIC 8721 establishing a new  
212 business facility because it qualifies as a headquarters as defined in subsection  
213 10 of this section, shall be allowed the credits described in subsection 11 of this  
214 section under the same terms and conditions prescribed in sections 135.100 to  
215 135.150; provided:

216 (1) Such facility maintains an average of at least five hundred new  
217 business facility employees as defined in subdivision (5) of section 135.100 during

218 the taxpayer's tax period in which such credits are being claimed; and

219 (2) Such facility maintains an average of at least twenty million dollars  
220 in new business facility investment as defined in subdivision (7) of section  
221 135.100 during the taxpayer's tax period in which such credits are being claimed.

222 10. For the purpose of the credits allowed in subsection 9 of this section:

223 (1) "Employee-owned" means the business employees own directly or  
224 indirectly, including through an employee stock ownership plan or trust at least:

225 (a) Seventy-five percent of the total business stock, if the taxpayer is a  
226 corporation described in section 143.441; or

227 (b) One hundred percent of the interest in the business if the taxpayer is  
228 a corporation described in section 143.471, a partnership, or a limited liability  
229 company; and

230 (2) "Headquarters" means:

231 (a) The administrative management of at least three integrated facilities  
232 operated by the taxpayer or related taxpayer; and

233 (b) The taxpayer's business has been headquartered in this state for more  
234 than fifty years.

235 11. The tax credits allowed in subsection 9 of this section shall be the  
236 greater of:

237 (1) Four hundred dollars for each new business facility employee as  
238 computed in subsection 4 of this section and four percent of new business facility  
239 investment as computed in subsection 5 of this section; or

240 (2) Five hundred dollars for each new business facility employee as  
241 computed in subsection 4 of this section, and five hundred dollars of each one  
242 hundred thousand dollars of new business facility investment as computed in  
243 subsection 5 of this section.

244 12. For the purpose of the credit described in subsection 9 of this section,  
245 in the case of a small corporation described in section 143.471, or a partnership,  
246 or a limited liability company, the credits allowed in subsection 9 of this section  
247 shall be apportioned in proportion to the share of ownership of each shareholder,  
248 partner or stockholder on the last day of the taxpayer's tax period for which such  
249 credits are being claimed.

250 13. For the purpose of the credit described in subsection 9 of this section,  
251 tax credits earned, to the extent such credits exceed the taxpayer's Missouri tax  
252 on taxable business income, shall constitute an overpayment of taxes and in such  
253 case, be refunded to the taxpayer provided such refunds are used by the taxpayer

254 to purchase specified facility items. For the purpose of the refund as authorized  
255 in this subsection, "specified facility items" means equipment, computers,  
256 computer software, copiers, tenant finishing, furniture and fixtures installed and  
257 in use at the new business facility during the taxpayer's taxable year. The  
258 taxpayer shall perfect such refund by attesting in writing to the director, subject  
259 to the penalties of perjury, the requirements prescribed in this subsection have  
260 been met and submitting any other information the director may require.

261 14. Notwithstanding any provision of law to the contrary, any taxpayer  
262 may sell, assign, exchange, convey or otherwise transfer tax credits allowed in  
263 subsection 9 of this section under the terms and conditions prescribed in  
264 subdivisions (1) and (2) of this subsection. Such taxpayer, referred to as the  
265 assignor for the purpose of this subsection, may sell, assign, exchange or  
266 otherwise transfer earned tax credits:

267 (1) For no less than seventy-five percent of the par value of such credits;  
268 and

269 (2) In an amount not to exceed one hundred percent of such earned  
270 credits. The taxpayer acquiring the earned credits referred to as the assignee for  
271 the purpose of this subsection may use the acquired credits to offset up to one  
272 hundred percent of the tax liabilities otherwise imposed by chapter 143, excluding  
273 withholding tax imposed by sections 143.191 to 143.261, or chapter 148, or in the  
274 case of an insurance company exempt from the thirty percent employee  
275 requirement of section 135.230, against any obligation imposed pursuant to  
276 section 375.916. Unused credits in the hands of the assignee may be carried  
277 forward for up to five tax periods, provided all such credits shall be claimed  
278 within ten tax periods following the tax period in which commencement of  
279 commercial operations occurred at the new business facility. The assignor shall  
280 enter into a written agreement with the assignee establishing the terms and  
281 conditions of the agreement and shall perfect such transfer by notifying the  
282 director in writing within thirty calendar days following the effective date of the  
283 transfer and shall provide any information as may be required by the director to  
284 administer and carry out the provisions of this subsection. Notwithstanding any  
285 other provision of law to the contrary, the amount received by the assignor of  
286 such tax credit shall be taxable as income of the assignor, and the difference  
287 between the amount paid by the assignee and the par value of the credits shall  
288 be taxable as income of the assignee.

135.352. 1. A taxpayer owning an interest in a qualified Missouri project

2 shall, subject to the limitations provided under the provisions of [subsection]  
3 **subsections 3 and 4** of this section, be allowed a state tax credit, whether or not  
4 allowed a federal tax credit, to be termed the Missouri low-income housing tax  
5 credit, if the commission issues an eligibility statement for that project.

6       2. For qualified Missouri projects placed in service after January 1, 1997,  
7 the Missouri low-income housing tax credit available to a project shall be such  
8 amount as the commission shall determine is necessary to ensure the feasibility  
9 of the project, up to an amount equal to the federal low-income housing tax credit  
10 for a qualified Missouri project, for a federal tax period, **but shall not exceed**  
11 **two million dollars**, and such amount shall be subtracted from the amount of  
12 state tax otherwise due for the same tax period.

13       3. **The commission shall not issue any tax credits under sections**  
14 **135.350 to 135.363 for any project that the commission determines will**  
15 **provide a net fiscal benefit to the state of less than two and one-half**  
16 **dollars for each dollar of tax credit awarded, or for any project which**  
17 **the commission determines the applicant is not likely to be able to**  
18 **complete as proposed.**

19       4. No more than six million dollars in tax credits shall be authorized each  
20 fiscal year for projects financed through tax-exempt bond issuance.

21       [4.] 5. The Missouri low-income housing tax credit shall be taken against  
22 the taxes and in the order specified pursuant to section 32.115. The credit  
23 authorized by this section shall not be refundable. Any amount of credit that  
24 exceeds the tax due for a taxpayer's taxable year may be carried back to any of  
25 the taxpayer's three prior taxable years or carried forward to any of the  
26 taxpayer's five subsequent taxable years.

27       [5.] 6. All or any portion of Missouri tax credits issued in accordance with  
28 the provisions of sections 135.350 to 135.362 may be allocated to parties who are  
29 eligible pursuant to the provisions of subsection 1 of this section. Beginning  
30 January 1, 1995, for qualified projects which began on or after January 1, 1994,  
31 an owner of a qualified Missouri project shall certify to the director the amount  
32 of credit allocated to each taxpayer. The owner of the project shall provide to the  
33 director appropriate information so that the low-income housing tax credit can be  
34 properly allocated.

35       [6.] 7. In the event that recapture of Missouri low-income housing tax  
36 credits is required pursuant to subsection 2 of section 135.355, any statement  
37 submitted to the director as provided in this section shall include the proportion

38 of the state credit required to be recaptured, the identity of each taxpayer subject  
39 to the recapture and the amount of credit previously allocated to such taxpayer.

40 **8. For each fiscal year beginning on or after July 1, 2018, no tax**  
41 **credits shall be authorized under the provisions of sections 135.350 to**  
42 **135.363 which, in the aggregate, exceed sixty million dollars, increased**  
43 **by any amount of tax credits that are recaptured under the provisions**  
44 **of section 135.355.**

45 [7.] **9.** The director of the department may promulgate rules and  
46 regulations necessary to administer the provisions of this section. No rule or  
47 portion of a rule promulgated pursuant to the authority of this section shall  
48 become effective unless it has been promulgated pursuant to the provisions of  
49 section 536.024.

**135.760. 1. This section shall be known and may be cited as the**  
2 **"Missouri Earned Income Tax Credit Act".**

3 **2. For purposes of this section, the following terms mean:**

4 **(1) "Department", the department of revenue;**

5 **(2) "Eligible taxpayer", a resident individual with a filing status**  
6 **of single, head of household, widowed, or married filing combined, who**  
7 **is subject to the tax imposed under chapter 143, excluding withholding**  
8 **tax imposed under sections 143.191 to 143.265, and who is allowed a**  
9 **federal earned income tax credit under Section 32 of the Internal**  
10 **Revenue Code of 1986, as amended;**

11 **(3) "Tax credit", a credit against the tax otherwise due under**  
12 **chapter 143, excluding withholding tax imposed under sections 143.191**  
13 **to 143.265.**

14 **3. For all tax years beginning on or after January 1, 2019, an**  
15 **eligible taxpayer shall be allowed a tax credit in the amount equal to**  
16 **twenty percent of the amount such taxpayer would receive under the**  
17 **federal earned income tax credit. The tax credit allowed by this section**  
18 **shall be claimed by such taxpayer at the time such taxpayer files a**  
19 **return and shall be applied against the income tax liability imposed by**  
20 **chapter 143 after reduction for all other credits allowed thereon. If the**  
21 **amount of the credit exceeds the tax liability, the difference shall not**  
22 **be refunded to the taxpayer and shall not be carried forward to any**  
23 **subsequent tax year.**

24 **4. Notwithstanding the provision of subsection 4 of section 32.057**  
25 **to the contrary, the department shall determine whether any taxpayer**

26 filing a report or return with the department who did not apply for the  
27 credit authorized under this section may qualify for the credit and, if  
28 so determines a taxpayer may qualify for the credit, shall notify such  
29 taxpayer of his or her potential eligibility. In making a determination  
30 of eligibility under this section, the department shall use any  
31 appropriate and available data including, but not limited to, data  
32 available from the Internal Revenue Service, the U.S. Department of  
33 Treasury, and state income tax returns from previous tax years.

34 5. The department shall prepare an annual report containing  
35 statistical information regarding the tax credits issued under this  
36 section for the previous tax year, including the total amount of revenue  
37 expended on the earned income tax credit, the number of credits  
38 claimed, and the average value of the credits issued to taxpayers whose  
39 earned income falls within various income ranges determined by the  
40 department.

41 6. The director of the department shall promulgate rules and  
42 regulations to administer the provisions of this section. Any rule or  
43 portion of a rule, as that term is defined in section 536.010, that is  
44 created under the authority delegated in this section shall become  
45 effective only if it complies with and is subject to all of the provisions  
46 of chapter 536 and, if applicable, section 536.028. This section and  
47 chapter 536 are nonseverable, and if any of the powers vested with the  
48 general assembly pursuant to chapter 536 to review, to delay the  
49 effective date, or to disapprove and annul a rule are subsequently held  
50 unconstitutional, then the grant of rulemaking authority and any rule  
51 proposed or adopted after August 28, 2018, shall be invalid and void.

135.805. 1. A recipient of any tax credit program, except domestic and  
2 social tax credits, environmental tax credits, or financial and insurance tax  
3 credits, shall annually, for a period of three years following the issuance of the  
4 tax credits, provide to the administering agency the actual number of jobs created  
5 as a result of the tax credits, at the location on the last day of the annual  
6 reporting period, separated by part-time permanent and full-time permanent for  
7 each month of the preceding twelve-month period.

8 2. A recipient of a community development tax credit shall annually, for  
9 a period of three years following issuance of tax credits, provide to the  
10 administering agency information confirming the title and location of the  
11 corresponding project, the estimated or actual time period for completion of the

12 project, and all geographic areas impacted by the project.

13         3. A recipient of a redevelopment tax credit shall annually, for a period  
14 of three years following issuance of tax credits, provide to the administering  
15 agency information confirming whether the property is used for residential,  
16 commercial, or governmental purposes, and the projected or actual project cost,  
17 labor cost, and date of completion.

18         4. A recipient of a business recruitment tax credit shall annually, for a  
19 period of three years following issuance of tax credits, provide to the  
20 administering agency information confirming the category of business by size, the  
21 address of the business headquarters and all offices located within this state, the  
22 number of employees at the time of the annual update, an updated estimate of  
23 the number of employees projected to increase as a result of the completion of the  
24 project, and the estimated or actual project cost.

25         5. A recipient of a training and educational tax credit shall annually, for  
26 a period of three years following issuance of tax credits, provide to the  
27 administering agency information confirming the name and address of the  
28 educational institution used, the average salary of workers served as of such  
29 annual update, the estimated or actual project cost, and the number of employees  
30 and number of students served as of such annual update.

31         6. A recipient of a housing tax credit shall annually, for a period of three  
32 years following issuance of tax credits, provide to the administering agency  
33 information confirming the address of the property, the fair market value of the  
34 property, as defined in subsection 6 of section 135.802, and the projected or actual  
35 labor cost and completion date of the project.

36         7. A recipient of an entrepreneurial tax credit shall annually, for a period  
37 of three years following issuance of tax credits, provide to the administering  
38 agency information confirming the amount of investment and the names of the  
39 project, fund, and research project.

40         8. A recipient of an agricultural tax credit shall annually, for a period of  
41 three years following issuance of tax credits, provide to the administering agency  
42 information confirming the type of agricultural commodity, the amount of  
43 contribution, the type of equipment purchased, and the name and description of  
44 the facility, except that if the agricultural credit is issued as a result of a  
45 producer member investing in a new generation processing entity or new  
46 generation cooperative then the new generation processing entity or new  
47 generation cooperative, and not the recipient, shall annually, for a period of three

48 years following issuance of tax credits, provide to the administering agency  
49 information confirming the type of agricultural commodity, the amount of  
50 contribution, the type of equipment purchased, and the name and description of  
51 the facility.

52 9. A recipient of an environmental tax credit shall annually, for a period  
53 of three years following issuance of tax credits, provide to the administering  
54 agency information detailing any change to the type of equipment purchased, if  
55 applicable, and any change to any environmental impact statement, if such  
56 statement is required by state or federal law.

57 10. The reporting requirements established in this section shall be due  
58 annually on June thirtieth of each year. No person or entity shall be required to  
59 make an annual report until at least one year after the credit issuance date.

60 11. Where the sole requirement for receiving a tax credit in the enabling  
61 legislation of any tax credit is an obligatory assessment upon a taxpayer or a  
62 monetary contribution to a particular group or entity, the reporting requirements  
63 provided in this section shall apply to the recipient of such assessment or  
64 contribution and shall not apply to the assessed nor the contributor.

65 12. Where the enacting statutes of a particular tax credit program or the  
66 rules of a particular administering agency require reporting of information that  
67 includes the information required in sections 135.802 to 135.810, upon reporting  
68 of the required information, the applicant shall be deemed to be in compliance  
69 with the requirements of sections 135.802 to 135.810. The administering agency  
70 shall notify in writing the department of economic development of the  
71 administering agency's status as custodian of any particular tax credit program  
72 and that all records pertaining to the program are available at the administering  
73 agency's office for review by the department of economic development.

74 13. The provisions of subsections 1 to 10 of this section shall apply  
75 beginning on June 30, 2005.

76 14. Notwithstanding provisions of law to the contrary, every agency of this  
77 state charged with administering a tax credit program authorized under the laws  
78 of this state shall make available for public inspection the name of each tax credit  
79 recipient and the amount of tax credits issued to each such recipient.

80 15. The department of economic development shall make all information  
81 provided under the provisions of this section available for public inspection on the  
82 department's website and the Missouri accountability portal.

83 16. **(1) Notwithstanding any other provision of law to the**



84 **contrary, prior to the sale, assignment, or any other transfer of**  
85 **ownership of any tax credit allowable under law, the owner of such tax**  
86 **credit shall remit to the department of revenue a fee equal to five**  
87 **percent of the current value of the tax credit.**

88 **(2) The fee authorized under this subsection shall be a liability**  
89 **of the seller of a tax credit, and shall not constitute a liability of the**  
90 **purchaser. The department of revenue shall provide confirmation of**  
91 **the receipt of such fee to the purchaser of the tax credit, who shall**  
92 **present such confirmation upon the redemption of such tax credit.**

93 **(3) Fees collected under this subsection shall be credited to the**  
94 **general revenue fund.**

95 **17.** The administering agency of any tax credit program for which  
96 reporting requirements are required under the provisions of subsection 1 of this  
97 section shall publish guidelines and may promulgate rules to implement the  
98 provisions of such subsection. Any rule or portion of a rule, as that term is  
99 defined in section 536.010, that is created under the authority delegated in this  
100 section shall become effective only if it complies with and is subject to all of the  
101 provisions of chapter 536 and, if applicable, section 536.028. This section and  
102 chapter 536 are nonseverable and if any of the powers vested with the general  
103 assembly pursuant to chapter 536 to review, to delay the effective date, or to  
104 disapprove and annul a rule are subsequently held unconstitutional, then the  
105 grant of rulemaking authority and any rule proposed or adopted after August 28,  
106 2009, shall be invalid and void.

135.825. 1. The administering agencies for all tax credit programs shall,  
2 in cooperation with the department of revenue, implement a system for tracking  
3 the amount of tax credits authorized, issued, and redeemed. Any such agency  
4 may promulgate rules for the implementation of this section.

5 **2. (1) The department of revenue shall prepare and submit an**  
6 **annual report to the general assembly that shall include information on**  
7 **each tax credit program, including the administering agency and the**  
8 **number and amount of tax credits authorized, issued, and redeemed for**  
9 **each program. Such report shall be submitted by December 31 of each**  
10 **calendar year.**

11 **(2) The annual report prepared under subdivision (1) of this**  
12 **subsection shall also include a list of taxpayers or other entities that**  
13 **in the previous calendar year received business recruitment tax credits**

14 or that received the affordable housing tax credit or neighborhood  
15 assistance tax credit created pursuant to sections 32.100 to 32.125, the  
16 infrastructure tax credit created pursuant to subsection 6 of section  
17 100.286, the business use incentives for large-scale development  
18 programs created pursuant to sections 100.700 to 100.850, the  
19 low-income housing tax credit created pursuant to sections 135.350 to  
20 135.363, the neighborhood preservation tax credit created pursuant to  
21 sections 135.475 to 135.487, or the historic preservation tax credit  
22 created pursuant to sections 253.545 to 253.559.

23 3. The provisions of this section shall not apply to any credit that is  
24 issued and redeemed simultaneously.

25 [3.] 4. Any rule or portion of a rule, as that term is defined in section  
26 536.010, that is created under the authority delegated in this section shall  
27 become effective only if it complies with and is subject to all of the provisions of  
28 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
29 nonseverable and if any of the powers vested with the general assembly pursuant  
30 to chapter 536 to review, to delay the effective date, or to disapprove and annul  
31 a rule are subsequently held unconstitutional, then the grant of rulemaking  
32 authority and any rule proposed or adopted after August 28, 2004, shall be  
33 invalid and void.

142.803. 1. A tax is levied and imposed on all motor fuel used or  
2 consumed in this state as follows:

3 (1) Motor fuel, seventeen cents per gallon **until December 31,**  
4 **2018. For the year beginning January 1, 2019, and ending December 31,**  
5 **2019, such tax shall be eighteen cents per gallon. Beginning January**  
6 **1, 2020, such tax shall be twenty-one cents per gallon;**

7 (2) Alternative fuels, not subject to the decal fees as provided in section  
8 142.869, with a power potential equivalent of motor fuel. In the event alternative  
9 fuel, which is not commonly sold or measured by the gallon, is used in motor  
10 vehicles on the highways of this state, the director is authorized to assess and  
11 collect a tax upon such alternative fuel measured by the nearest power potential  
12 equivalent to that of one gallon of regular grade gasoline. The determination by  
13 the director of the power potential equivalent of such alternative fuel shall be  
14 prima facie correct;

15 (3) Aviation fuel used in propelling aircraft with reciprocating engines,  
16 nine cents per gallon as levied and imposed by section 155.080 to be collected as

17 required under this chapter;

18       (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent  
19 until December 31, 2019, eleven cents per gasoline gallon equivalent from  
20 January 1, 2020, until December 31, 2024, and then seventeen cents per gasoline  
21 gallon equivalent thereafter. The gasoline gallon equivalent and method of sale  
22 for compressed natural gas shall be as published by the National Institute of  
23 Standards and Technology in Handbooks 44 and 130, and supplements thereto  
24 or revisions thereof. In the absence of such standard or agreement, the gasoline  
25 gallon equivalent and method of sale for compressed natural gas shall be equal  
26 to five and sixty-six-hundredths pounds of compressed natural gas. All applicable  
27 provisions contained in this chapter governing administration, collections, and  
28 enforcement of the state motor fuel tax shall apply to the tax imposed on  
29 compressed natural gas, including but not limited to licensing, reporting,  
30 penalties, and interest;

31       (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until  
32 December 31, 2019, eleven cents per diesel gallon equivalent from January 1,  
33 2020, until December 31, 2024, and then seventeen cents per diesel gallon  
34 equivalent thereafter. The diesel gallon equivalent and method of sale for  
35 liquefied natural gas shall be as published by the National Institute of Standards  
36 and Technology in Handbooks 44 and 130, and supplements thereto or revisions  
37 thereof. In the absence of such standard or agreement, the diesel gallon  
38 equivalent and method of sale for liquefied natural gas shall be equal to six and  
39 six-hundredths pounds of liquefied natural gas. All applicable provisions  
40 contained in this chapter governing administration, collections, and enforcement  
41 of the state motor fuel tax shall apply to the tax imposed on liquefied natural gas,  
42 including but not limited to licensing, reporting, penalties, and interest;

43       (6) Propane gas fuel, five cents per gallon until December 31, 2019, eleven  
44 cents per gallon from January 1, 2020, until December 31, 2024, and then  
45 seventeen cents per gallon thereafter. All applicable provisions contained in this  
46 chapter governing administration, collection, and enforcement of the state motor  
47 fuel tax shall apply to the tax imposed on propane gas including, but not limited  
48 to, licensing, reporting, penalties, and interest;

49       (7) If a natural gas, compressed natural gas, liquefied natural gas,  
50 electric, or propane connection is used for fueling motor vehicles and for another  
51 use, such as heating, the tax imposed by this section shall apply to the entire  
52 amount of natural gas, compressed natural gas, liquefied natural gas, electricity,

53 or propane used unless an approved separate metering and accounting system is  
54 in place.

55 2. All taxes, surcharges and fees are imposed upon the ultimate consumer,  
56 but are to be precollected as described in this chapter, for the facility and  
57 convenience of the consumer. The levy and assessment on other persons as  
58 specified in this chapter shall be as agents of this state for the precollection of the  
59 tax.

143.011. 1. A tax is hereby imposed for every taxable year on the  
2 Missouri taxable income of every resident. The tax shall be determined by  
3 applying the tax table or the rate provided in section 143.021, which is based  
4 upon the following rates:

5 If the Missouri taxable income is:	The tax is:
6 Not over \$1,000.00	1 1/2% of the Missouri taxable income
7 Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
8 Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
9 Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
10 Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
11 Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
12 Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
13 Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
14 Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
15 Over \$9,000	\$315 plus 6% of excess over \$9,000

16 2. (1) Beginning with the 2017 calendar year, the top rate of tax under  
17 subsection 1 of this section may be reduced over a period of years. Each  
18 reduction in the top rate of tax shall be by one-tenth of a percent and no more  
19 than one reduction shall occur in a calendar year. The [top rate of tax shall not  
20 be reduced below five and one-half] **cumulative amount of rate reductions**  
21 **under this subsection shall not exceed one-half of one percent.** Reductions  
22 in the rate of tax shall take effect on January first of a calendar year and such  
23 reduced rates shall continue in effect until the next reduction occurs.

24 (2) A reduction in the rate of tax shall only occur if the amount of net  
25 general revenue collected in the previous fiscal year exceeds the highest amount  
26 of net general revenue collected in any of the three fiscal years prior to such fiscal  
27 year by at least one hundred fifty million dollars.

28 (3) Any modification of tax rates under this subsection shall only apply  
29 to tax years that begin on or after a modification takes effect.

30           (4) The director of the department of revenue shall, by rule, adjust the tax  
31 tables under subsection 1 of this section to effectuate the provisions of this  
32 subsection. The bracket for income subject to the top rate of tax shall be  
33 eliminated once the top rate of tax has been reduced to five and one-half of a  
34 percent **and the top remaining rate shall apply to all income in excess**  
35 **of the income in the second highest remaining income bracket.**

36           3. (1) In addition to the rate reductions under subsection 2 of  
37 this section, beginning January 1, 2019, the top rate of tax under  
38 subsection 1 of this section shall be reduced over a period of two  
39 years. On January 1, 2019, the top rate of tax shall be reduced by one  
40 percent. On January 1, 2020, the top rate of tax shall be reduced by two  
41 tenths of one percent. The rate reductions under this subsection and  
42 subsection 2 of this section shall not result in a top rate of tax below  
43 four and three-tenths percent.

44           (2) The director of the department of revenue shall, by rule,  
45 adjust the tax tables under subsection 1 of this subsection to effectuate  
46 the provisions of this subsection. The top remaining rate of tax shall  
47 apply to all income in excess of the income in the second highest  
48 remaining income bracket.

49           4. (1) In addition to the rate reductions under subsections 2 and  
50 3 of this section, beginning with the 2019 calendar year, the top rate of  
51 tax under subsection 1 of this section may be reduced by two-tenths of  
52 one percent. Such reduction in the rate of tax shall take effect on  
53 January first of a calendar year. The rate reductions under this section  
54 and subsections 2 and 3 of this section shall not result in a top rate of  
55 tax below four and one-tenth percent.

56           (2) The reduction in the top rate of tax under this subsection  
57 shall only occur if the Supreme Court of the United States renders a  
58 decision, a law is passed by the federal government, or the constitution  
59 of the United States is amended which enables the state of Missouri to  
60 require out-of-state sellers with no physical presence in the state to  
61 collect and remit state and local sales taxes.

62           (3) The modification of tax rates under this subsection shall only  
63 apply to tax years that begin on or after the date the modification takes  
64 effect.

65           (4) The director of the department of revenue shall, by rule,  
66 adjust the tax tables under subsection 1 of this subsection to effectuate

67 the provisions of this subsection. An income bracket shall be  
68 eliminated once the top rate of tax is reduced below the rate that is  
69 applicable to such income bracket. The top remaining rate of tax shall  
70 apply to all income in excess of the income in the second highest  
71 remaining income bracket.

72 5. Beginning with the 2017 calendar year, the brackets of Missouri  
73 taxable income identified in subsection 1 of this section shall be adjusted  
74 annually by the percent increase in inflation. The director shall publish such  
75 brackets annually beginning on or after October 1, 2016. Modifications to the  
76 brackets shall take effect on January first of each calendar year and shall apply  
77 to tax years beginning on or after the effective date of the new brackets.

78 [4.] 6. As used in this section, the following terms mean:

79 (1) "CPI", the Consumer Price Index for All Urban Consumers for the  
80 United States as reported by the Bureau of Labor Statistics, or its successor  
81 index;

82 (2) "CPI for the preceding calendar year", the average of the CPI as of the  
83 close of the twelve month period ending on August thirty-first of such calendar  
84 year;

85 (3) "Net general revenue collected", all revenue deposited into the  
86 general revenue fund, less refunds and revenues originally deposited  
87 into the general revenue fund but designated by law for a specific  
88 distribution or transfer to another state fund;

89 (4) "Percent increase in inflation", the percentage, if any, by which the  
90 CPI for the preceding calendar year exceeds the CPI for the year beginning  
91 September 1, 2014, and ending August 31, 2015.

143.071. 1. For all tax years beginning before September 1, 1993, a tax  
2 is hereby imposed upon the Missouri taxable income of corporations in an amount  
3 equal to five percent of Missouri taxable income.

4 2. For all tax years beginning on or after September 1, 1993, **and ending**  
5 **on or before December 31, 2018**, a tax is hereby imposed upon the Missouri  
6 taxable income of corporations in an amount equal to six and one-fourth percent  
7 of Missouri taxable income.

8 3. **For all tax years beginning on or after January 1, 2019, a tax**  
9 **is hereby imposed upon the Missouri taxable income of corporations in**  
10 **an amount equal to four and one-fourth percent of Missouri taxable**  
11 **income.**

12           4. The provisions of this section shall not apply to out-of-state businesses  
13 operating under sections 190.270 to 190.285.

          143.111. The Missouri taxable income of a resident shall be such  
2 resident's Missouri adjusted gross income less:

3           (1) Either the Missouri standard deduction or the Missouri itemized  
4 deduction;

5           (2) The Missouri deduction for personal exemptions;

6           (3) The Missouri deduction for dependency exemptions; **and**

7           (4) [The deduction for federal income taxes provided in section 143.171;  
8 and

9           (5)] The deduction for a self-employed individual's health insurance costs  
10 provided in section 143.113.

          143.171. 1. For all tax years beginning on or after January 1, 1994, **and**  
2 **ending on or before December 31, 2018**, an individual taxpayer shall be  
3 allowed a deduction for his federal income tax liability under Chapter 1 of the  
4 Internal Revenue Code for the same taxable year for which the Missouri return  
5 is being filed, not to exceed five thousand dollars on a single taxpayer's return or  
6 ten thousand dollars on a combined return, after reduction for all credits thereon,  
7 except the credit for payments of federal estimated tax, the credit for the  
8 overpayment of any federal tax, and the credits allowed by the Internal Revenue  
9 Code by Section 31 (tax withheld on wages), Section 27 (tax of foreign country and  
10 United States possessions), and Section 34 (tax on certain uses of gasoline, special  
11 fuels, and lubricating oils).

12           2. For all tax years beginning on or after September 1, 1993, **and ending**  
13 **on or before December 31, 2018**, a corporate taxpayer shall be allowed a  
14 deduction for fifty percent of its federal income tax liability under Chapter 1 of  
15 the Internal Revenue Code for the same taxable year for which the Missouri  
16 return is being filed after reduction for all credits thereon, except the credit for  
17 payments of federal estimated tax, the credit for the overpayment of any federal  
18 tax, and the credits allowed by the Internal Revenue Code by Section 31 (tax  
19 withheld on wages), Section 27 (tax of foreign country and United States  
20 possessions), and Section 34 (tax on certain uses of gasoline, special fuels and  
21 lubricating oils).

22           3. If a federal income tax liability for a tax year prior to the applicability  
23 of sections 143.011 to 143.996 for which he was not previously entitled to a  
24 Missouri deduction is later paid or accrued, he may deduct the federal tax in the

25 later year to the extent it would have been deductible if paid or accrued in the  
26 prior year.

144.010. 1. The following words, terms, and phrases when used in  
2 [sections 144.010 to 144.525] **this chapter shall** have the meanings ascribed to  
3 them in this section, except when the context indicates a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and  
5 other similar accommodations and charges made therefor and amount paid for  
6 admission, exclusive of any admission tax imposed by the federal government or  
7 by sections 144.010 to 144.525;

8 (2) "Advertising and promotional direct mail", **printed material**  
9 **that meets the definition of direct mail, the primary purpose of which**  
10 **is to attract public attention to a product, person, business, or**  
11 **organization, or to attempt to sell, popularize, or secure financial**  
12 **support for a product, person, business, or organization. As used in**  
13 **this subdivision, the word "product" means tangible personal property,**  
14 **a product transferred electronically or a service;**

15 (3) "Agreement", the streamlined sales and use tax agreement, as  
16 amended from time to time;

17 (4) "Air-to-ground radiotelephone service", a radio service, as  
18 that term is defined in 47 CFR 22.99, in which common carriers are  
19 authorized to offer and provide radio telecommunications service for  
20 hire to subscribers in aircraft;

21 (5) "Alcoholic beverages", beverages that are suitable for human  
22 consumption and contain one-half of one percent or more of alcohol by  
23 volume;

24 (6) "Ancillary services", services that are associated with or  
25 incidental to the provisions of telecommunications services, including  
26 but not limited to, detailed telecommunications billing, directory  
27 assistance, vertical service, and voice mail services. Ancillary services  
28 shall not include specified digital products, digital audio-visual works,  
29 digital audio works, or digital books;

30 (7) "Appliance", clothes washers and dryers, water heaters, trash  
31 compactors, dishwashers, conventional ovens, ranges, stoves, air  
32 conditioners, furnaces, refrigerators, and freezers;

33 (8) "Bottled water", water that is placed in a safety sealed  
34 container or package for human consumption. Bottled water is calorie  
35 free and does not contain sweeteners or other additives except that it



36 may contain:

- 37 (a) Antimicrobial agents;
- 38 (b) Fluoride;
- 39 (c) Carbonation;
- 40 (d) Vitamins, minerals, and electrolytes;
- 41 (e) Oxygen;
- 42 (f) Preservatives; and
- 43 (g) Only those flavors, extracts, or essences derived from a spice
- 44 or fruit.

45 Bottled water includes water that is delivered to the buyer in a  
46 reusable container that is not sold with the water;

47 (9) "Bundled transaction":

48 (a) The retail sale of two or more products, except real property  
49 and services to real property, where the products are otherwise distinct  
50 and identifiable, and the products are sold for one nonitemized price.  
51 A bundled transaction shall not include the sale of any products in  
52 which the sales price varies, or is negotiable, based on the selection by  
53 the purchaser of the products included in the transaction;

54 (b) As used in this subdivision, the term "distinct and identifiable  
55 products" shall not include:

56 a. Packaging, such as containers, boxes, sacks, bags, and bottles,  
57 or other materials, such as wrapping, labels, tags, and instruction  
58 guides, that accompany the retail sale of the products and are  
59 incidental or immaterial to the retail sale thereof;

60 b. A product provided free of charge with the required purchase  
61 of another product. A product is provided free of charge if the sales  
62 price of the product purchased does not vary depending on the  
63 inclusion of the product provided free of charge;

64 c. Items included in the definition of the term sales price;

65 (c) As used in this subdivision, the term "one nonitemized price"  
66 shall not include a price that is separately identified by product on  
67 binding sales or other supporting sales-related documentation made  
68 available to the customer in paper or electronic form, including but not  
69 limited to an invoice, bill of sale, receipt, contract, service agreement,  
70 lease agreement, periodic notice of rates and services, rate card, or  
71 price list;

72 (d) a. A transaction that otherwise meets the definition of a

73 **bundled transaction as defined in this subdivision shall not constitute**  
74 **a bundled transaction if it is:**

75 **(i) A retail sale of tangible personal property and a service**  
76 **where the tangible personal property is essential to the use of the**  
77 **service, and is provided exclusively in connection with the service, and**  
78 **the true object of the transaction is the service; or**

79 **(ii) A retail sale of services where one service is provided that**  
80 **is essential to the use of receipt of a second service and the first**  
81 **service is provided exclusively in connection with the second service**  
82 **and the true object of the transaction is the second service; or**

83 **(iii) A transaction that includes taxable products and nontaxable**  
84 **products and the sales price of the taxable products is de minimis.**

85 **b. "De minimis" means the sales price of the taxable product is**  
86 **ten percent or less of the total sales price of the bundled products.**

87 **c. Sellers shall use the sales price of the products to determine**  
88 **if the taxable products are de minimis.**

89 **d. (i) Sellers shall use the full term of a service contract to**  
90 **determine if the taxable products are de minimis; or**

91 **(ii) A retail sale of exempt tangible personal property and**  
92 **taxable tangible personal property where:**

93 **i. The transaction included food and food ingredients, drugs,**  
94 **durable medical equipment, mobility enhancing equipment,**  
95 **over-the-counter drugs, prosthetic devices, or medical supplies; and**

96 **ii. The seller's purchase price or sales price of the taxable**  
97 **tangible personal property is fifty percent or less of the total sales**  
98 **price of the bundled tangible personal property. Sellers shall not use**  
99 **a combination of the purchase price and sales price of the tangible**  
100 **personal property when making the fifty percent determination for a**  
101 **transaction;**

102 **(10) "Business" includes any activity engaged in by any person, or caused**  
103 **to be engaged in by him, with the object of gain, benefit or advantage, either**  
104 **direct or indirect, and the classification of which business is of such character as**  
105 **to be subject to the terms of sections 144.010 to 144.525. A person is "engaging**  
106 **in business" in this state for purposes of sections 144.010 to 144.525 if such**  
107 **person engages in business in this state or maintains a place of business in this**  
108 **state under section [144.605] 144.612. The isolated or occasional sale of tangible**  
109 **personal property, service, substance, or thing, by a person not engaged in such**

110 business, does not constitute engaging in business within the meaning of sections  
111 144.010 to 144.525 unless the total amount of the gross receipts from such sales,  
112 exclusive of receipts from the sale of tangible personal property by persons which  
113 property is sold in the course of the partial or complete liquidation of a  
114 household, farm or nonbusiness enterprise, exceeds three thousand dollars in any  
115 calendar year. The provisions of this subdivision shall not be construed to make  
116 any sale of property which is exempt from sales tax or use tax on June 1, 1977,  
117 subject to that tax thereafter;

118 **(11) "Calendar quarter", the period of three consecutive calendar**  
119 **months ending on March thirty-first, June thirtieth, September**  
120 **thirtieth or December thirty-first;**

121 **(12) "Call-by-call basis", any method of charging for**  
122 **telecommunications services where the price is measured by individual**  
123 **calls;**

124 **(13) "Candy", a preparation of sugar, honey, or other natural or**  
125 **artificial sweeteners in combination with chocolate, fruits, nuts, or**  
126 **other ingredients or flavorings in the form of bars, drops, or**  
127 **pieces. Candy shall not include any preparation containing flour and**  
128 **shall require no refrigeration;**

129 **[(3)] (14) "Captive wildlife", includes but is not limited to exotic**  
130 **partridges, gray partridge, northern bobwhite quail, ring-necked pheasant,**  
131 **captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers**  
132 **held under permit issued by the Missouri department of conservation for hunting**  
133 **purposes. The provisions of this subdivision shall not apply to sales tax on a**  
134 **harvested animal;**

135 **(15) "Certified automated system" or "CAS", software certified**  
136 **under the streamlined sales and use tax agreement to calculate the tax**  
137 **imposed by each jurisdiction on a transaction, determine the amount**  
138 **of tax to remit to the appropriate state, and maintain a record of the**  
139 **transaction;**

140 **(16) "Certified service provider" or "CSP", an agent certified**  
141 **under the streamlined sales and use tax agreement to perform all the**  
142 **seller's sales and use tax functions, other than the seller's obligation to**  
143 **remit tax on its own purchases;**

144 **(17) "Clothing":**

145 **(a) All human wearing apparel suitable for general use;**

- 146           **(b) Clothing shall include:**
- 147           **a. Aprons, household and shop;**
- 148           **b. Athletic supporters;**
- 149           **c. Baby receiving blankets;**
- 150           **d. Bathing suits and caps;**
- 151           **e. Beach capes and coats;**
- 152           **f. Belts and suspenders;**
- 153           **g. Boots;**
- 154           **h. Coats and jackets;**
- 155           **i. Costumes;**
- 156           **j. Diapers, children and adult, including disposable diapers;**
- 157           **k. Ear muffs;**
- 158           **l. Footlets;**
- 159           **m. Formal wear;**
- 160           **n. Garters and garter belts;**
- 161           **o. Girdles;**
- 162           **p. Gloves and mittens for general use;**
- 163           **q. Hats and caps;**
- 164           **r. Hosiery;**
- 165           **s. Insoles for shoes;**
- 166           **t. Lab coats;**
- 167           **u. Neckties;**
- 168           **v. Overshoes;**
- 169           **w. Pantyhose;**
- 170           **x. Rainwear;**
- 171           **y. Rubber pants;**
- 172           **z. Sandals;**
- 173           **aa. Scarves;**
- 174           **bb. Shoes and shoe laces;**
- 175           **cc. Slippers;**
- 176           **dd. Sneakers;**
- 177           **ee. Socks and stockings;**
- 178           **ff. Steel toed shoes;**
- 179           **gg. Underwear;**
- 180           **hh. Uniforms, athletic and nonathletic; and**
- 181           **ii. Wedding apparel;**
- 182           **(c) Clothing shall not include:**

- 183           a. Belt buckles sold separately;  
184           b. Costume masks sold separately;  
185           c. Patches and emblems sold separately;  
186           d. Sewing equipment and supplies, including but not limited to,  
187 knitting needles, patterns, pins, scissors, sewing machines, sewing  
188 needles, tape measures, and thimbles; and  
189           e. Sewing materials that become part of clothing, including but  
190 not limited to buttons, fabric, lace, thread, yarn, and zippers;

191           (18) "Clothing accessories and equipment", incidental items worn  
192 on the person or in conjunction with clothing. Clothing accessories or  
193 equipment are mutually exclusive of clothing, sport or recreational  
194 equipment, and protective equipment;

195           (19) "Coin-operated telephone service", a telecommunications  
196 service paid for by inserting money into a telephone accepting direct  
197 deposits of money to operate;

198           (20) "Communications channel", a physical or virtual path of  
199 communications over which signals are transmitted between or among  
200 customer channel termination points;

201           (21) "Computer", an electronic device that accepts information in  
202 digital or similar form and manipulates it for a result based on a  
203 sequence of instructions;

204           (22) "Computer software", a set of coded instructions designed to  
205 cause a computer or automatic data processing equipment to perform  
206 a task. Computer software shall not include specified digital products,  
207 digital audio-visual works, digital audio works, or digital books;

208           (23) "Conference bridging service", an ancillary service that links  
209 two or more participants of an audio or video conference call and may  
210 include the provision of a telephone number. Conference bridging  
211 service does not include the telecommunications services used to reach  
212 the conference bridge;

213           (24) "Customer", the person or entity that contracts with the  
214 seller of telecommunications services. If the end user of  
215 telecommunications services is not the contracting party, the end user  
216 of the telecommunications service is the customer of the  
217 telecommunication service, but this definition only applies to the  
218 purpose of sourcing sales of telecommunications services under section  
219 144.114. Customer shall not include a reseller of telecommunications

220 service or for mobile telecommunications service of a serving carrier  
221 under an agreement to serve the customer outside the home service  
222 provider's licensed service area;

223 (25) "Customer channel termination point", the location where  
224 the customer either inputs or receives the communication;

225 (26) "Delivered electronically", delivered to the purchaser by  
226 means other than tangible storage media;

227 (27) "Delivery charges", charges by the seller of personal  
228 property or services for preparation and delivery to a location  
229 designated by the purchaser of personal property or services, including  
230 but not limited to transportation, shipping, postage, handling, crating,  
231 and packing;

232 (28) "Detailed telecommunications billing service", an ancillary  
233 service of separately stating information pertaining to individual calls  
234 on a customer's billing statement;

235 (29) "Dietary supplement", any product, other than tobacco,  
236 intended to supplement the diet that contains one or more of the  
237 following dietary ingredients: a vitamin; a mineral; an herb or other  
238 botanical; an amino acid; a dietary substance for use by humans to  
239 supplement the diet by increasing the total dietary intake; or a  
240 concentrate, metabolite, constituent, extract, or combination of any  
241 ingredient described above; and that is intended for ingestion in tablet,  
242 capsule, powder, softgel, gelcap, or liquid form, or if not intended for  
243 ingestion in such a form, is not represented as a conventional food and  
244 is not represented for use as a sole item of a meal or of the diet; and  
245 that is required to be labeled as a dietary supplement, identifiable by  
246 the supplemental facts box found on the label and as required under 21  
247 CFR Section 101.36;

248 (30) "Digital audio works", works that result from the fixation of  
249 a series of musical, spoken, or other sounds, including ringtones;

250 (31) "Digital audio-visual works", a series of related images  
251 which, when shown in succession, impart an impression of motion,  
252 together with accompanying sounds, if any;

253 (32) "Digital books", works that are generally recognized in the  
254 ordinary and usual sense as books;

255 (33) "Direct mail", printed material delivered or distributed by  
256 United States mail or other delivery service to a mass audience or to

257 addressees on a mailing list provided by the purchaser or at the  
258 direction of the purchaser when the cost of the items are not billed  
259 directly to the recipients. Direct mail shall include tangible personal  
260 property supplied directly or indirectly by the purchaser to the direct  
261 mail seller for inclusion in the package containing the printed  
262 material. Direct mail shall not include multiple items of printed  
263 material delivered to a single address;

264 (34) "Directory assistance", an ancillary service of providing  
265 telephone number information, and/or address information;

266 (35) "Drug":

267 (a) A compound, substance, or preparation, and any component  
268 of a compound, substance, or preparation, other than food and food  
269 ingredients, dietary supplements, alcoholic beverages, or grooming and  
270 hygiene products:

271 a. Recognized in the official United States Pharmacopoeia,  
272 official Homeopathic Pharmacopoeia of the United States, or official  
273 National Formulary, and supplement to any of them;

274 b. Intended for use in the diagnosis, cure, mitigation, treatment,  
275 or prevention of disease; or

276 c. Intended to affect the structure or any function of the body;

277 (b) Drug shall include insulin and medical oxygen;

278 (36) "Durable medical equipment", equipment including repair  
279 and replacement parts for same, excluding mobility enhancing  
280 equipment. Durable medical equipment:

281 (a) Can withstand repeated use;

282 (b) Is primarily and customarily used to serve a medical purpose;

283 (c) Generally is not useful to a person in the absence of illness  
284 or injury;

285 (d) Is not worn in or on the body;

286 (e) Is for home use;

287 (f) Is within the classification of devices eligible for MO  
288 HealthNet and Medicare reimbursement;

289 (g) Shall not include:

290 a. Kidney dialysis equipment not worn in or on the body,  
291 including repair and replacement parts; and

292 b. Enteral feeding systems not worn in or on the body, including  
293 repair and replacement parts.

294 As used in this subdivision, repair and replacement parts shall include  
295 all components or attachments used in conjunction with the durable  
296 medical equipment;

297 (37) "Electronic", relating to technology having electrical, digital,  
298 magnetic, wireless, optical, electromagnetic, or similar capabilities;

299 (38) "End user", the person who utilizes the telecommunication  
300 service. In case of an entity, "end user" means the individual who  
301 utilizes the service on behalf of the entity;

302 (39) "Energy star qualified product", a product that meets the  
303 energy efficient guidelines set by the United States Environmental  
304 Protection Agency and the United States Department of Energy that are  
305 authorized to carry the Energy Star label. Covered products are those  
306 listed at [www.energystar.gov](http://www.energystar.gov) or successor address;

307 (40) "Engages in business activities within this state" includes:

308 (a) Maintaining or having a franchisee or licensee operating  
309 under the seller's trade name in this state if the franchisee or licensee  
310 is required to collect sales tax pursuant to sections 144.010 to 144.525;

311 (b) Soliciting sales or taking orders by sales agents or traveling  
312 representatives;

313 (c) A vendor is presumed to engage in business activities within  
314 this state if any person, other than a common carrier acting in its  
315 capacity as such, that has substantial nexus with this state:

316 a. Sells a similar line of products as the vendor and does so  
317 under the same or a similar business name;

318 b. Maintains an office, distribution facility, warehouse, or  
319 storage place, or similar place of business in the state to facilitate the  
320 delivery of property or services sold by the vendor to the vendor's  
321 customers;

322 c. Delivers, installs, assembles, or performs maintenance services  
323 for the vendor's customers within the state;

324 d. Facilitates the vendor's delivery of property to customers in  
325 the state by allowing the vendor's customers to pick up property sold  
326 by the vendor at an office, distribution facility, warehouse, storage  
327 place, or similar place of business maintained by the person in the  
328 state; or

329 e. Conducts any other activities in the state that are significantly  
330 associated with the vendor's ability to establish and maintain a market



331 in the state for the sales;

332 (d) The presumption in paragraph (c) may be rebutted by  
333 demonstrating that the person's activities in the state are not  
334 significantly associated with the vendor's ability to establish or  
335 maintain a market in this state for the vendor's sales;

336 (e) Notwithstanding paragraph (c), a vendor shall be presumed  
337 to engage in business activities within this state if the vendor enters  
338 into an agreement with one or more residents of this state under which  
339 the resident, for a commission or other consideration, directly or  
340 indirectly refers potential customers, whether by a link on an internet  
341 website, an in-person oral presentation, telemarketing, or otherwise, to  
342 the vendor, if the cumulative gross receipts from sales by the vendor  
343 to customers in the state who are referred to the vendor by all  
344 residents with this type of an agreement with the vendor is in excess  
345 of ten thousand dollars during the preceding twelve months;

346 (f) The presumption in paragraph (e) may be rebutted by  
347 submitting proof that the residents with whom the vendor has an  
348 agreement did not engage in any activity within the state that was  
349 significantly associated with the vendor's ability to establish or  
350 maintain the vendor's market in the state during the preceding twelve  
351 months. Such proof may consist of sworn written statements from all  
352 of the residents with whom the vendor has an agreement stating that  
353 they did not engage in any solicitation in the state on behalf of the  
354 vendor during the preceding year provided that such statements were  
355 provided and obtained in good faith;

356 (41) "Food and food ingredients", substances, whether in liquid,  
357 concentrated, solid, frozen, dried, or dehydrated form, that are sold for  
358 ingestion or chewing by humans and are consumed for their taste or  
359 nutritional value. Food and food ingredients shall not include alcoholic  
360 beverages, tobacco, or dietary supplements;

361 (42) "Food sold through vending machines", food, food  
362 ingredients, prepared food, bottled water, candy, and soft drinks  
363 dispensed from a machine or other mechanical device that accepts  
364 payment;

365 (43) "Grooming and hygiene products", soaps and cleaning  
366 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and  
367 suntan lotions and screens, regardless of whether the items meet the

368 **definition of over-the-counter-drugs;**

369 **[(4)] (44) "Gross receipts"[,] or "sales price":**

370 **(a)** Except as provided in section 144.012, [means the total amount of the  
371 sale price of the sales at retail including any services other than charges incident  
372 to the extension of credit that are a part of such sales made by the businesses  
373 herein referred to, capable of being valued in money, whether received in money  
374 or otherwise; except that, the term gross receipts shall not include the sale price  
375 of property returned by customers when the full sale price thereof is refunded  
376 either in cash or by credit. In determining any tax due under sections 144.010  
377 to 144.525 on the gross receipts, charges incident to the extension of credit shall  
378 be specifically exempted. For the purposes of sections 144.010 to 144.525 the  
379 total amount of the sale price above mentioned shall be deemed to be the amount  
380 received. It shall also include the lease or rental consideration where the right  
381 to continuous possession or use of any article of tangible personal property is  
382 granted under a lease or contract and such transfer of possession would be  
383 taxable if outright sale were made and, in such cases, the same shall be taxable  
384 as if outright sale were made and considered as a sale of such article, and the tax  
385 shall be computed and paid by the lessee upon the rentals paid. The term "gross  
386 receipts" shall not include usual and customary delivery charges that are stated  
387 separately from the sale price] **applies to the measure subject to sales tax**  
388 **and means the total amount of consideration, including cash, credit,**  
389 **property, and services, for which personal property or services are**  
390 **sold, leased, or rented, valued in money, whether received in money or**  
391 **otherwise, without any deduction for the following:**

392 **a. The seller's cost of the property sold;**

393 **b. The cost of materials used, labor or service cost, interest,**  
394 **losses, all costs of transportation to the seller, all taxes imposed on the**  
395 **seller, and any other expense of the seller;**

396 **c. Charges by the seller for any services necessary to complete**  
397 **the sale, other than delivery and installation charges;**

398 **d. Delivery charges; and**

399 **e. Credit for any trade-in;**

400 **(b) Shall not include:**

401 **a. Discounts, including cash, term, or coupons that are not**  
402 **reimbursed by a third party that are allowed by a seller and taken by**  
403 **a purchaser on a sale;**

404           **b. Interest, financing, and carrying charges from credit extended**  
405 **on the sale of personal property or services, if the amount is separately**  
406 **stated on the invoice, bill of sale or similar document given to the**  
407 **purchaser; and**

408           **c. Any taxes legally imposed directly on the consumer that are**  
409 **separately stated on the invoice, bill of sale or similar document given**  
410 **to the purchaser;**

411           **(c) Shall include consideration received by the seller from third**  
412 **parties if:**

413           **a. The seller actually receives consideration from a party other**  
414 **than the purchaser and the consideration is directly related to a price**  
415 **reduction or discount on the sale;**

416           **b. The seller has an obligation to pass the price reduction or**  
417 **discount through to the purchaser;**

418           **c. The amount of the consideration attributable to the sale is**  
419 **fixed and determinable by the seller at the time of the sale of the item**  
420 **to the purchaser; and**

421           **d. One of the following criteria is met:**

422           **(i) The purchaser presents a coupon, certificate or other**  
423 **documentation to the seller to claim a price reduction or discount**  
424 **where the coupon, certificate or documentation is authorized,**  
425 **distributed, or granted by a third party with the understanding that**  
426 **the third party will reimburse any seller to whom the coupon,**  
427 **certificate or documentation is presented;**

428           **(ii) The purchaser identifies himself or herself to the seller as a**  
429 **member of a group or organization entitled to a price reduction or**  
430 **discount (a preferred customer card that is available to any patron**  
431 **does not constitute membership in such a group); or**

432           **(iii) The price reduction or discount is identified as a third-party**  
433 **price reduction or discount on the invoice received by the purchaser**  
434 **or on a coupon, certificate or other documentation presented by the**  
435 **purchaser;**

436           **(45) "Home service provider", the same as such term is defined**  
437 **in Section 124(5) of Public Law 106-252, Mobile Telecommunications**  
438 **Sourcing Act;**

439           **(46) "Lease or rental":**

440           **(a) Any transfer of possession or control of tangible personal**

441 property for a fixed or indeterminate term for consideration. A lease  
442 or rental may include future options to purchase or extend;

443 (b) Lease or rental shall not include:

444 a. A transfer of possession or control of property under a  
445 security agreement or deferred payment plan that requires the transfer  
446 of title upon completion of the required payments;

447 b. A transfer of possession or control of property under an  
448 agreement that requires the transfer of title upon completion of  
449 required payments and where any payment of an option price does not  
450 exceed the greater of one hundred dollars or one percent of the total  
451 required payments;

452 c. Providing tangible personal property along with an operator  
453 for a fixed or indeterminate period of time provided that the operator  
454 is necessary for the equipment to perform as designed and the operator  
455 does more than maintain, inspect, or set up the tangible personal  
456 property;

457 (c) Lease or rental includes agreements covering motor vehicles  
458 and trailers where the amount of consideration may be increased or  
459 decreased by reference to the amount realized upon sale or disposition  
460 of the property as defined in 26 U.S.C. Section 7701(h)(1), as amended;

461 (47) "Light aircraft", a light airplane that seats no more than four  
462 persons, with a gross weight of three thousand pounds or less, which  
463 is primarily used for recreational flying or flight training;

464 (48) "Light aircraft kit", factory manufactured light aircraft parts  
465 and components, including engine, propeller, instruments, wheels,  
466 brakes, and air frame parts which make up a complete aircraft kit or  
467 partial kit designed to be assembled into a light aircraft and then  
468 operated by a qualified light aircraft purchaser for recreational and  
469 educational purposes;

470 (49) "Light aircraft parts and components", manufactured light  
471 aircraft parts, including air frame and engine parts, that are required  
472 by the qualified light aircraft purchaser to complete a light aircraft kit,  
473 or spare or replacement parts for an already completed light aircraft;

474 [(5)] (50) "Instructional class", includes any class, lesson, or instruction  
475 intended or used for teaching;

476 [(6)] (51) "Livestock", cattle, calves, sheep, swine, ratite birds, including  
477 but not limited to, ostrich and emu, aquatic products as defined in section

478 277.024, llamas, alpaca, buffalo, elk documented as obtained from a legal source  
479 and not from the wild, goats, horses, other equine, or rabbits raised in  
480 confinement for human consumption;

481 **(52) "Load and leave", delivery to the purchaser by use of a**  
482 **tangible storage media where the tangible storage media is not**  
483 **physically transferred to the purchaser;**

484 **(53) "Maintains a place of business in this state", includes**  
485 **maintaining, occupying, or using, permanently or temporarily, directly**  
486 **or indirectly, or through a subsidiary, or agent, by whatever name**  
487 **called, an office, place of distribution, sales or sample room or place,**  
488 **warehouse or storage place, or other place of business;**

489 **(54) "Mobile telecommunications service", the same as such term**  
490 **is defined in Section 124(7) of Public Law 106-252, Mobile**  
491 **Telecommunications Sourcing Act;**

492 **(55) "Mobility enhancing equipment", equipment, including repair**  
493 **and replacement parts to same, which:**

494 **(a) Is primarily and customarily used to provide or increase the**  
495 **ability to move from one place to another and which is appropriate for**  
496 **use either in a home or a motor vehicle; and**

497 **(b) Is not generally used by persons with normal mobility; and**

498 **(c) Is within the classification of devices eligible for MO**  
499 **HealthNet and Medicare reimbursement.**

500 **Mobility enhancement equipment shall not include durable medical**  
501 **equipment or any motor vehicle or equipment on a motor vehicle**  
502 **normally provided by a motor vehicle manufacturer;**

503 **(56) "Model 1 seller", a seller registered under the agreement that**  
504 **has selected a certified service provider as its agent to perform all the**  
505 **seller's sales and use tax functions, other than the seller's obligation to**  
506 **remit tax on its own purchases;**

507 **(57) "Model 2 seller", a seller that has selected a certified**  
508 **automated system (CAS) to perform part of its sales and use tax**  
509 **functions, but retains responsibility for remitting the tax;**

510 **(58) "Model 3 seller", a seller registered under the agreement that**  
511 **has sales in at least five member states, has total annual sales revenue**  
512 **of at least five hundred million dollars, has a proprietary system that**  
513 **calculates the amount of tax due each jurisdiction, and has entered into**  
514 **a performance agreement with the member states that establishes a tax**

515 performance standard for the seller. As used in this subdivision, a  
516 seller shall include an affiliated group of sellers using the same  
517 proprietary system;

518 (59) "Model 4 seller", a seller that is registered under the  
519 agreement and is not a Model 1 Seller, a Model 2 Seller, or a Model 3  
520 Seller;

521 [(7)] (60) "Motor vehicle leasing company" [shall be], a company  
522 obtaining a permit from the director of revenue to operate as a motor vehicle  
523 leasing company. Not all persons renting or leasing trailers or motor vehicles  
524 need to obtain such a permit; however, no person failing to obtain such a permit  
525 may avail itself of the optional tax provisions of subsection 5 of section 144.070,  
526 as hereinafter provided;

527 (61) "Optional computer software maintenance contract", a  
528 computer software maintenance contract that a customer is not  
529 obligated to purchase as a condition to the retail sale of computer  
530 software;

531 (62) "Other direct mail", any direct mail that is not advertising  
532 and promotional direct mail regardless of whether advertising and  
533 promotional direct mail is included in the same mailing. Other direct  
534 mail includes, but is not limited to:

535 (a) Transactional direct mail that contains personal information  
536 specific to the one addressee including, but not limited to, invoices,  
537 bills, statements of account, and payroll advices;

538 (b) Any legally required mailings including, but not limited to,  
539 privacy notices, tax reports, and stockholder reports; and

540 (c) Other nonpromotional direct mail delivered to existing or  
541 former shareholders, customers, employees, or agents including, but not  
542 limited to, newsletters and informational pieces.

543 Other direct mail shall not include the development of billing  
544 information or the provision or any data processing service that is  
545 more than incidental;

546 (63) "Over-the-counter-drug", a drug, excluding grooming and  
547 hygiene products, that contains a label that identifies the product as a  
548 drug as required by 21 CFR Section 201.66 and includes:

549 (a) A drug facts panel; or

550 (b) A statement of the active ingredients with a list of those  
551 ingredients contained in the compound, substance, or preparation;

552           **[(8)] (64) "Person"** includes any individual, firm, copartnership, joint  
553 adventure, association, corporation, municipal or private, and whether organized  
554 for profit or not, state, county, political subdivision, state department,  
555 commission, board, bureau or agency, [except the state transportation  
556 department,] estate, trust, business trust, receiver or trustee appointed by the  
557 state or federal court, syndicate, or any other group or combination acting as a  
558 unit, and the plural as well as the singular number, **or any other legal entity;**

559           **(65) "Place of primary use",** the street address representative of  
560 where the customer's use of the telecommunications service primarily  
561 occurs, which must be the residential street address or the primary  
562 business street address of the customer. In the case of mobile  
563 telecommunications services, place of primary use must be within the  
564 licensed service area of the home service provider;

565           **(66) "Post-paid calling service",** the telecommunications service  
566 obtained by making a payment on a call-by-call basis either through the  
567 use of a credit card or payment mechanism such as a bank card, travel  
568 card, credit card, or debit card, or by charge made to a telephone  
569 number which is not associated with the origination or termination of  
570 the telecommunications service. A post-paid calling service includes a  
571 telecommunications service, except a prepaid wireless calling service,  
572 that would be a prepaid calling service except it is not exclusively a  
573 telecommunications service;

574           **(67) "Prepaid calling service",** the right to access exclusively  
575 telecommunications services, which must be paid for in advance and  
576 which enables the origination of calls using an access number or  
577 authorization code, whether manually or electronically dialed, and that  
578 is sold in predetermined units or dollars of which the number declines  
579 with use in a known amount;

580           **(68) "Prepaid wireless calling service",** a telecommunications  
581 service that provides the right to utilize mobile wireless services as  
582 well as other nontelecommunications services, including the download  
583 of digital products delivered electronically, content and ancillary  
584 services, which must be paid for in advance and that is sold in  
585 predetermined units or dollars of which the number declines with use  
586 in a known amount;

587           **(69) "Prepared food",** food sold in a heated state or heated by the  
588 seller; two or more food ingredients mixed or combined by the seller for

589 sale as a single item; or food sold with eating utensils provided by the  
590 seller, including plates, knives, forks, spoons, glasses, cups, napkins, or  
591 straws. A plate shall not include a container or packaging used to  
592 transport the food. Prepared food shall not include food that is only  
593 cut, repackaged, or pasteurized by the seller and eggs, fish, meat,  
594 poultry, and foods containing these raw animal foods requiring cooking  
595 by the consumer as recommended by the Food and Drug Administration  
596 in Chapter 3, Part 401.11 of the Food Code so as to prevent food borne  
597 illnesses;

598       (70) "Prescription", an order, formula, or recipe issued in any  
599 form of oral, written, electronic, or other means of transmission by a  
600 duly licensed practitioner authorized by the laws of the state;

601       (71) "Prewritten computer software", computer software,  
602 including prewritten upgrades, which is not designed and developed by  
603 the author or other creator to the specifications of a specific  
604 purchaser. The combining of two or more prewritten computer  
605 software programs or prewritten portions thereof shall not cause the  
606 combination to be other than prewritten computer  
607 software. Prewritten computer software shall include software  
608 designed and developed by the author or other creator to the  
609 specifications of a specific purchaser when it is sold to a person other  
610 than the specific purchaser. Where a person modifies or enhances  
611 computer software of which the person is not the author or creator, the  
612 person shall be deemed to be the author or creator only of such  
613 person's modifications or enhancements. Prewritten computer software  
614 or a prewritten portion thereof that is modified or enhanced to any  
615 degree, where such modification or enhancement is designed and  
616 developed to the specifications of a specific purchaser, remains  
617 prewritten computer software; provided, however, that where there is  
618 a reasonable, separately stated charge or an invoice or other statement  
619 of the price given to the purchaser for such modification or  
620 enhancement, such modification or enhancement shall not constitute  
621 prewritten computer software;

622       (72) "Private communication service", a telecommunications  
623 service that entitles the customer to exclusive or priority use of a  
624 communications channel or group of channels between or among  
625 termination points, regardless of the manner in which such channel or



626 channels are connected, and includes switching capacity, extension  
627 lines, stations, and any other associated services that are provided in  
628 connection with the use of such channel or channels;

629       **(73) "Product-based exemption", an exemption based on the**  
630 **description of the product and not based on who purchases the product**  
631 **or how the purchaser intends to use the product;**

632       **[(9)] (74) "Product which is intended to be sold ultimately for final use**  
633 **or consumption" [means], tangible personal property, or any service that is**  
634 **subject to state or local sales or use taxes, or any tax that is substantially**  
635 **equivalent thereto, in this state or any other state;**

636       **(75) "Prosthetic device", a replacement, corrective, or supportive**  
637 **device including repair and replacement parts for same worn on or in**  
638 **the body to artificially replace a missing portion of the body, prevent**  
639 **or correct physical deformity or malfunction, or support a weak or**  
640 **deformed portion of the body. The term "prosthetic device" shall not**  
641 **include corrective eyeglasses or contact lenses and shall be limited to**  
642 **the classification of devices eligible for MO HealthNet and Medicare**  
643 **reimbursement;**

644       **(76) "Protective equipment", items for human wear and designed**  
645 **as protection of the wearer against injury or disease or as protections**  
646 **against damage or injury of other persons or property but not suitable**  
647 **for general use. Protective equipment are mutually exclusive of**  
648 **clothing, clothing accessories or equipment, and sport or recreational**  
649 **equipment;**

650       **(77) "Purchase", the acquisition of the ownership of, or title to,**  
651 **tangible personal property, through a sale, as defined herein, for the**  
652 **purpose of storage, use or consumption in this state;**

653       **(78) "Purchase price", applies to the measure subject to use tax**  
654 **and has the same meaning as sales price;**

655       **[(10)] (79) "Purchaser" [means], a person who purchases tangible**  
656 **personal property or to whom are rendered services, receipts from which are**  
657 **taxable under sections 144.010 to 144.525;**

658       **(80) "Qualified light aircraft purchaser", a purchaser of a light**  
659 **aircraft, light aircraft kit, light aircraft parts or components who is a**  
660 **nonresident of this state, who will transport the light aircraft, light**  
661 **aircraft kit, light aircraft parts or components outside this state within**  
662 **ten days after the date of purchase, and who will register any light**

663 aircraft so purchased in another state or country. Such purchaser shall  
664 not base such aircraft in this state and such purchaser shall not be a  
665 resident of the state unless such purchaser has paid sales or use tax on  
666 such aircraft in another state;

667 (81) "Receive" or "receipt", taking possession of tangible personal  
668 property; making first use of services; or taking possession or making  
669 first use of digital goods, whichever comes first. Receive and receipt  
670 shall not include possession by a shipping company on behalf of the  
671 purchaser;

672 (82) "Registered under the agreement", registration by a seller  
673 with the member states under the central registration system provided  
674 in Article IV of the agreement;

675 [(11)] (83) "Research or experimentation activities" [are], the  
676 development of an experimental or pilot model, plant process, formula, invention  
677 or similar property, and the improvement of existing property of such  
678 type. Research or experimentation activities do not include activities such as  
679 ordinary testing or inspection of materials or products for quality control,  
680 efficiency surveys, advertising promotions or research in connection with literary,  
681 historical or similar projects;

682 [(12)] "Sale" or "sales" includes installment and credit sales, and the  
683 exchange of properties as well as the sale thereof for money, every closed  
684 transaction constituting a sale, and means any transfer, exchange or barter,  
685 conditional or otherwise, in any manner or by any means whatsoever, of tangible  
686 personal property for valuable consideration and the rendering, furnishing or  
687 selling for a valuable consideration any of the substances, things and services  
688 herein designated and defined as taxable under the terms of sections 144.010 to  
689 144.525;

690 (13)] (84) "Sale at retail" [means any transfer made by any person  
691 engaged in business as defined herein of the ownership of, or title to, tangible  
692 personal property to the purchaser, for use or consumption and not for resale in  
693 any form as tangible personal property, for a valuable consideration; except that,  
694 for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i)  
695 purchases of tangible personal property made by duly licensed physicians,  
696 dentists, optometrists and veterinarians and used in the practice of their  
697 professions shall be deemed to be purchases for use or consumption and not for  
698 resale; and (ii) the selling of computer printouts, computer output or microfilm

699 or microfiche and computer-assisted photo compositions to a purchaser to enable  
700 the purchaser to obtain for his or her own use the desired information contained  
701 in such computer printouts, computer output on microfilm or microfiche and  
702 computer-assisted photo compositions shall be considered as the sale of a service  
703 and not as the sale of tangible personal property] **or "retail sale", any sale,**  
704 **lease, or rental for any purpose other than for resale, sublease, or**  
705 **subrent. Purchases of tangible personal property made by duly**  
706 **licensed physicians, dentists, optometrists, and veterinarians and used**  
707 **in the practice of their professions shall be deemed to be purchases for**  
708 **use or consumption and not for resale.** Where necessary to conform to the  
709 context of sections 144.010 to 144.525 and the tax imposed thereby, the term sale  
710 at retail shall be construed to embrace:

711 (a) Sales of admission tickets, cash admissions, charges and fees to or in  
712 places of amusement, entertainment and recreation, games and athletic events,  
713 except amounts paid for any instructional class;

714 (b) Sales of electricity, electrical current, water and gas, natural or  
715 artificial, to domestic, commercial or industrial consumers;

716 (c) Sales of [local and long distance] telecommunications [service to  
717 telecommunications subscribers] **services** and [to others through equipment of  
718 telecommunications subscribers for the transmission of messages and  
719 conversations,] **ancillary services** and the sale, rental or leasing of all  
720 equipment or services pertaining or incidental thereto;

721 (d) Sales of service for transmission of messages by telegraph companies;

722 (e) Sales or charges for all rooms, meals and drinks furnished at any  
723 hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist  
724 camp, tourist cabin, or other place in which rooms, meals or drinks are regularly  
725 served to the public;

726 (f) Sales of tickets by every person operating a railroad, sleeping car,  
727 dining car, express car, boat, airplane, and such buses and trucks as are licensed  
728 by the division of motor carrier and railroad safety of the department of economic  
729 development of Missouri, engaged in the transportation of persons for hire;

730 **(85) "School art supply":**

731 **(a) An item commonly used by a student in a course of study for**  
732 **artwork. The term is mutually exclusive of the terms school supply,**  
733 **school instructional material, and school computer supply;**

734 **(b) The following is an all-inclusive list:**

- 735           a. Clay and glazes;  
736           b. Paints, acrylic, tempora, and oil;  
737           c. Paintbrushes for artwork;  
738           d. Sketch and drawing pads; and  
739           e. Watercolors;
- 740           (86) "School computer supply":  
741           (a) An item commonly used by a student in a course of study in  
742 which a computer is used. The term is mutually exclusive of the terms  
743 school supply, school art supply, and school instructional material;  
744           (b) The following is an all-inclusive list:  
745           a. Computer storage media, diskettes, compact disks;  
746           b. Handheld electronic schedulers, except devices that are  
747 cellular phones;  
748           c. Personal digital assistants, except devices that are cellular  
749 phones; and  
750           d. Computer printers and printer supplies for computers, printer  
751 paper, and printer ink;
- 752           (87) "School instructional material":  
753           (a) Written material commonly used by a student in a course of  
754 study as a reference and to learn the subject being taught. The term is  
755 mutually exclusive of the terms school supply, school art supply, and  
756 school computer supply;  
757           (b) The following is an all-inclusive list:  
758           a. Reference books;  
759           b. Reference maps and globes;  
760           c. Textbooks; and  
761           d. Workbooks;
- 762           (88) "School supply":  
763           (a) An item commonly used by a student in a course of  
764 study. The term is mutually exclusive of the terms school art supply,  
765 school instructional material, and school computer supply;  
766           (b) The following is an all-inclusive list:  
767           a. Binders;  
768           b. Book bags;  
769           c. Calculators;  
770           d. Cellophane tape;  
771           e. Blackboard chalk;

- 772 f. Compasses;
- 773 g. Composition books;
- 774 h. Crayons;
- 775 i. Erasers;
- 776 j. Folders, expandable, pocket, plastic, and manila;
- 777 k. Glue, paste, and paste sticks;
- 778 l. Highlighters;
- 779 m. Index cards;
- 780 n. Index card boxes;
- 781 o. Legal pads;
- 782 p. Lunch boxes;
- 783 q. Markers;
- 784 r. Notebooks;
- 785 s. Paper, loose leaf notebook paper, copy paper, graph paper,
- 786 tracing paper, manila paper, colored paper, poster board, and
- 787 construction paper;
- 788 t. Pencil boxes and other school supply boxes;
- 789 u. Pencil sharpeners;
- 790 v. Pencils;
- 791 w. Pens;
- 792 x. Protractors;
- 793 y. Rulers;
- 794 z. Scissors; and
- 795 aa. Writing tablets;

796 [(14)] (89) "Seller" [means], a person [selling or furnishing tangible]  
797 making sales, leases, or rentals of personal property or [rendering services,  
798 on the receipts from which a tax is imposed pursuant to section 144.020] service;

799 (90) "Selling agent", every person acting as a representative of a  
800 principal, when such principal is not registered with the director of  
801 revenue of the state of Missouri for the collection of the taxes imposed  
802 under this chapter and who receives compensation by reason of the  
803 sale of tangible personal property of the principal, if such property is  
804 to be stored, used, or consumed in this state;

805 (91) "Service address":

806 (a) The location of the telecommunications equipment to which  
807 a customer's call is charged and from which the call originates or  
808 terminates, regardless of where the call is billed or paid;

809           (b) If the location in paragraph (a) of this subdivision is not  
810 known, "service address" means the origination point of the signal of  
811 the telecommunications services first identified by either the seller's  
812 telecommunications system or in information received by the seller  
813 from its service provider, where the system used to transport such  
814 signals is not that of the seller;

815           (c) If the location in paragraphs (a) and (b) of this subdivision  
816 are not known, the service address shall be the location of the  
817 customer's place of primary use;

818           (92) "Specified digital products", electronically transferred  
819 digital audio-visual works, digital audio works, and digital books;

820           (93) "Sport or recreational equipment", items designed for human  
821 use and worn in conjunction with an athletic or recreational activity  
822 that are not suitable for general use. Sport or recreational equipment  
823 are mutually exclusive of clothing, clothing accessories or equipment,  
824 and protective equipment;

825           (94) "State", any state of the United States, the District of  
826 Columbia, and the Commonwealth of Puerto Rico;

827           (95) "Storage", any keeping or retention in this state of tangible  
828 personal property purchased from a vendor, except property for sale  
829 or property that is temporarily kept or retained in this state for  
830 subsequent use outside the state;

831           (96) "Tangible personal property", personal property that can be  
832 seen, weighed, measured, felt, or touched, or that is in any other  
833 manner perceptible to the senses. Tangible personal property shall  
834 include electricity, water, gas, steam, and prewritten computer  
835 software. Tangible personal property shall not include specified digital  
836 products, digital audio-visual works, digital audio works, or digital  
837 books;

838           [(15) The noun "tax" means]

839           (97) "Tax", either the tax payable by the purchaser of a commodity or  
840 service subject to tax, or the aggregate amount of taxes due from the vendor of  
841 such commodities or services during the period for which he or she is required to  
842 report his or her collections, as the context may require; [and]

843           (98) "Taxpayer", any person remitting the tax or who should  
844 remit the tax levied by this chapter;

845           (99) "Telecommunications nonrecurring charges", an amount

846 **billed for the installation, connection, change or initiation of**  
847 **telecommunications service received by the customer;**

848       [(16)] **(100)** "Telecommunications service"[, for the purpose of this  
849 chapter, the transmission of information by wire, radio, optical cable, coaxial  
850 cable, electronic impulses, or other similar means. As used in this definition,  
851 "information" means knowledge or intelligence represented by any form of  
852 writing, signs, signals, pictures, sounds, or any other  
853 symbols. Telecommunications service does not include the following if such  
854 services are separately stated on the customer's bill or on records of the seller  
855 maintained in the ordinary course of business:

856       (a) Access to the internet, access to interactive computer services or  
857 electronic publishing services, except the amount paid for the telecommunications  
858 service used to provide such access;

859       (b) Answering services and one-way paging services;

860       (c) Private mobile radio services which are not two-way commercial mobile  
861 radio services such as wireless telephone, personal communications services or  
862 enhanced specialized mobile radio services as defined pursuant to federal law; or

863       (d) Cable or satellite television or music services];

864       **(a) The electronic transmission, conveyance, or routing of voice,**  
865 **data, audio, video, or any other information or signals to a point, or**  
866 **between or among points;**

867       **(b) Telecommunications service shall include such transmission,**  
868 **conveyance, or routing in which computer processing applications are**  
869 **used to act on the form, code, or protocol of the content for purposes**  
870 **of transmission, conveyance, or routing without regard to whether such**  
871 **service is referred to as voice over internet protocol services or is**  
872 **classified by the Federal Communications Commission as enhanced or**  
873 **value added;**

874       **(c) Telecommunications service shall include air-to-ground**  
875 **radiotelephone service, mobile telecommunications service, post-paid**  
876 **calling service, prepaid calling service, prepaid wireless calling service,**  
877 **and private communication service;**

878       **(d) Telecommunications service shall not include:**

879       **a. Data processing and information services that allow data to**  
880 **be generated, acquired, stored, processed, or retrieved and delivered**  
881 **by an electronic transmission to a purchaser where such purchaser's**

882 primary purpose for the underlying transaction is the processed data  
883 or information;

884 b. Installation or maintenance of wiring or equipment on a  
885 customer's premises;

886 c. Tangible personal property;

887 d. Advertising, including but not limited to directory advertising;

888 e. Billing and collection services provided to third parties;

889 f. Internet access service;

890 g. Radio and television audio and video programming services,  
891 regardless of the medium, including the furnishing of transmission,  
892 conveyance, and routing of such services by the programming service  
893 provider. Radio and television audio and video programming services  
894 shall include, but not be limited to, cable service, as defined in 47  
895 U.S.C. Section 522(6), and audio and video programming services  
896 delivered by commercial mobile radio service providers, as defined in  
897 47 CFR 20.3;

898 h. Ancillary services; or

899 i. Digital products delivered electronically, including, but not  
900 limited to, software, music, video, reading materials, or ring tones;

901 (101) "Transportation equipment", any of the following:

902 (a) Locomotives and railcars that are utilized for the carriage of  
903 persons or property in interstate commerce;

904 (b) Trucks and truck-tractors with a gross vehicle weight rating  
905 (GVWR) of ten thousand one pounds or greater, trailers, semi-trailers,  
906 or passenger buses that are:

907 a. Registered through the International Registration Plan; and

908 b. Operated under authority of a carrier authorized and  
909 certificated by the United States Department of Transportation or  
910 another federal authority to engage in the carriage of persons or  
911 property in interstate commerce;

912 (c) Aircraft that are operated by air carriers authorized and  
913 certificated by the United States Department of Transportation or  
914 another federal or a foreign authority to engage in the carriage of  
915 persons or property in interstate or foreign commerce;

916 (d) Containers designed for use on and component parts attached  
917 or secured on the items set forth in paragraphs (a) to (c) of this  
918 subdivision;



919           (102) "Tobacco", cigarettes, cigars, chewing or pipe tobacco, or  
920 any other item that contains tobacco;

921           (103) "Use", the exercise of any right or power over tangible  
922 personal property incident to the ownership or control of that  
923 property, except that it does not include the temporary storage of  
924 property in this state for subsequent use outside the state, or the sale  
925 of the property in the regular course of business;

926           (104) "Use-based exemption", an exemption based on a specified  
927 use of the product by the purchaser;

928           (105) "Vendor", every person engaged in making sales of tangible  
929 personal property by mail order, by advertising, by agent or peddling  
930 tangible personal property, soliciting or taking orders for sales of  
931 tangible personal property, for storage, use or consumption in this  
932 state, all salesmen, solicitors, hawkers, representatives, consignees,  
933 peddlers or canvassers, as agents of the dealers, distributors,  
934 consignors, supervisors, principals or employers under whom they  
935 operate or from whom they obtain the tangible personal property sold  
936 by them, and every person who maintains a place of business in this  
937 state, maintains a stock of goods in this state, or engages in business  
938 activities within this state and every person who engages in this state  
939 in the business of acting as a selling agent for persons not otherwise  
940 vendors as defined in this subdivision. Irrespective of whether they are  
941 making sales on their own behalf or on behalf of the dealers,  
942 distributors, consignors, supervisors, principals or employers, they  
943 must be regarded as vendors and the dealers, distributors, consignors,  
944 supervisors, principals or employers must be regarded as vendors for  
945 the purposes of sections 144.600 to 144.745.

946           2. For purposes of the taxes imposed under sections 144.010 to 144.525,  
947 and any other provisions of law pertaining to sales or use taxes which incorporate  
948 the provisions of sections 144.010 to 144.525 by reference, the term manufactured  
949 homes shall have the same meaning given it in section 700.010.

950           [3. Sections 144.010 to 144.525 may be known and quoted as the "Sales  
951 Tax Law".]

144.014. 1. Notwithstanding other provisions of law to the contrary,  
2 beginning October 1, 1997, the tax levied and imposed pursuant to sections  
3 144.010 to 144.525 and sections 144.600 to 144.746 on all retail sales of food,  
4 food sold through vending machines, and food ingredients shall be at the

5 rate of one percent. The revenue derived from the one percent rate pursuant to  
6 this section shall be deposited by the state treasurer in the school district trust  
7 fund and shall be distributed as provided in section 144.701.

8         2. [For the purposes of this section, the term "food" shall include only  
9 those products and types of food for which food stamps may be redeemed  
10 pursuant to the provisions of the Federal Food Stamp Program as contained in  
11 7 U.S.C. Section 2012, as that section now reads or as it may be amended  
12 hereafter, and shall include food dispensed by or through vending machines. For  
13 the purpose of this section,] Except for **food sold through** vending [machine  
14 sales, the term "food"] **machines, subsection 1 of this section** shall not  
15 [include] **apply to** food or drink sold by any establishment where the gross  
16 receipts derived from the sale of food prepared by such establishment for  
17 immediate consumption on or off the premises of the establishment constitutes  
18 more than eighty percent of the total gross receipts of that establishment,  
19 regardless of whether such prepared food is consumed on the premises of that  
20 establishment, including, but not limited to, sales of food by any restaurant, fast  
21 food restaurant, delicatessen, eating house, or cafe.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling  
2 new and used motor vehicles, trailers, boats, and outboard motors purchased or  
3 acquired for use on the highways or waters of this state which are required to be  
4 titled under the laws of the state of Missouri and, except as provided in  
5 subdivision (9) of this subsection, upon all sellers for the privilege of engaging in  
6 the business of selling tangible personal property or rendering taxable service at  
7 retail in this state. The rate of tax shall be as follows:

8         (1) Upon every retail sale in this state of tangible personal property,  
9 excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and  
10 outboard motors required to be titled under the laws of the state of Missouri and  
11 subject to tax under subdivision (9) of this subsection, a tax equivalent to four  
12 percent of the purchase price paid or charged, or in case such sale involves the  
13 exchange of property, a tax equivalent to four percent of the consideration paid  
14 or charged, including the fair market value of the property exchanged at the time  
15 and place of the exchange, except as otherwise provided in section 144.025;

16         (2) A tax equivalent to four percent of the amount paid for admission and  
17 seating accommodations, or fees paid to, or in any place of amusement,  
18 entertainment or recreation, games and athletic events, except amounts paid for  
19 any instructional class;

20           (3) A tax equivalent to four percent of the basic rate paid or charged on  
21 all sales of electricity or electrical current, water and gas, natural or artificial, to  
22 domestic, commercial or industrial consumers;

23           (4) A tax equivalent to four percent on the basic rate paid or charged on  
24 all sales of [local and long distance] telecommunications service to  
25 telecommunications subscribers and to others through equipment of  
26 telecommunications subscribers for the transmission of messages and  
27 conversations, **upon ancillary services** and upon the sale, rental or leasing of  
28 all equipment or services pertaining or incidental thereto; except that, the  
29 payment made by telecommunications subscribers or others, pursuant to section  
30 144.060, and any amounts paid for access to the internet or interactive computer  
31 services shall not be considered as amounts paid for telecommunications services;

32           (5) A tax equivalent to four percent of the basic rate paid or charged for  
33 all sales of services for transmission of messages of telegraph companies;

34           (6) A tax equivalent to four percent on the amount of sales or charges for  
35 all rooms, meals and drinks furnished at any hotel, motel, tavern, inn,  
36 restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or  
37 other place in which rooms, meals or drinks are regularly served to the  
38 public. The tax imposed under this subdivision shall not apply to any automatic  
39 mandatory gratuity for a large group imposed by a restaurant when such gratuity  
40 is reported as employee tip income and the restaurant withholds income tax  
41 under section 143.191 on such gratuity;

42           (7) A tax equivalent to four percent of the amount paid or charged for  
43 intrastate tickets by every person operating a railroad, sleeping car, dining car,  
44 express car, boat, airplane and such buses and trucks as are licensed by the  
45 division of motor carrier and railroad safety of the department of economic  
46 development of Missouri, engaged in the transportation of persons for hire;

47           (8) A tax equivalent to four percent of the amount paid or charged for  
48 rental or lease of tangible personal property, provided that if the lessor or renter  
49 of any tangible personal property had previously purchased the property under  
50 the conditions of sale at retail or leased or rented the property and the tax was  
51 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or  
52 subrenter shall not apply or collect the tax on the subsequent lease, sublease,  
53 rental or subrental receipts from that property. The purchase, rental or lease of  
54 motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard  
55 motors shall be taxed and the tax paid as provided in this section and section

56 144.070. In no event shall the rental or lease of boats and outboard motors be  
57 considered a sale, charge, or fee to, for or in places of amusement, entertainment  
58 or recreation nor shall any such rental or lease be subject to any tax imposed to,  
59 for, or in such places of amusement, entertainment or recreation. Rental and  
60 leased boats or outboard motors shall be taxed under the provisions of the sales  
61 tax laws as provided under such laws for motor vehicles and trailers. Tangible  
62 personal property which is exempt from the sales or use tax under section  
63 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the  
64 lease or rental thereof;

65 (9) A tax equivalent to four percent of the purchase price, as defined in  
66 section 144.070, of new and used motor vehicles, trailers, boats, and outboard  
67 motors purchased or acquired for use on the highways or waters of this state  
68 which are required to be registered under the laws of the state of Missouri. This  
69 tax is imposed on the person titling such property, and shall be paid according  
70 to the procedures in section 144.440.

71 2. All tickets sold which are sold under the provisions of sections 144.010  
72 to 144.525 which are subject to the sales tax shall have printed, stamped or  
73 otherwise endorsed thereon, the words "This ticket is subject to a sales tax."

**144.022. 1. In the case of a bundled transaction that includes any  
2 of the following: telecommunication service, ancillary service, internet  
3 access, or audio or video programming service:**

4 (1) If the price is attributable to products that are taxable and  
5 products that are nontaxable, the portion of the price attributable to  
6 the nontaxable products may be subject to tax unless the provider can  
7 identify by reasonable and verifiable standards such portion from its  
8 books and records that are kept in the regular course of business for  
9 other purposes, including, but not limited to, nontax purposes;

10 (2) If the price is attributable to products that are subject to tax  
11 at different tax rates, the total price shall be treated as attributable to  
12 the products subject to tax at the highest tax rate unless the provider  
13 can identify by reasonable and verifiable standards the portion of the  
14 price attributable to the products subject to tax at the lower rate from  
15 its books and records that are kept in the regular course of business for  
16 other purposes, including, but not limited to, nontax purposes;

17 (3) The provisions of this section shall apply unless otherwise  
18 provided by federal law.

19           **2. In the case of a transaction that includes an optional computer**  
20 **software maintenance contract for prewritten computer software, the**  
21 **following provisions apply:**

22           **(1) If an optional computer software maintenance contract only**  
23 **obligates the vendor to provide upgrades and updates, it shall be**  
24 **characterized as a sale of prewritten computer software;**

25           **(2) If an optional computer software maintenance contract only**  
26 **obligates the vendor to provide support services, it shall be**  
27 **characterized as a sale of services and not a sale of tangible personal**  
28 **property;**

29           **(3) If an optional computer software maintenance contract is a**  
30 **bundled transaction in which both taxable and nontaxable or exempt**  
31 **products that are not separately itemized on the invoice or similar**  
32 **billing document, the purchase price under the contract shall be**  
33 **taxable.**

144.030. 1. There is hereby specifically exempted from the provisions of  
2 sections 144.010 to 144.525 and from the computation of the tax levied, assessed  
3 or payable pursuant to sections 144.010 to 144.525 such retail sales as may be  
4 made in commerce between this state and any other state of the United States,  
5 or between this state and any foreign country, and any retail sale which the state  
6 of Missouri is prohibited from taxing pursuant to the Constitution or laws of the  
7 United States of America, and such retail sales of tangible personal property  
8 which the general assembly of the state of Missouri is prohibited from taxing or  
9 further taxing by the constitution of this state.

10           2. There are also specifically exempted from the provisions of the local  
11 sales tax law as defined in section 32.085, section 238.235, and sections 144.010  
12 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied,  
13 assessed or payable pursuant to the local sales tax law as defined in section  
14 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

15           **(1) Motor fuel or special fuel subject to an excise tax of this state, unless**  
16 **all or part of such excise tax is refunded pursuant to section 142.824; or upon the**  
17 **sale at retail of fuel to be consumed in manufacturing or creating gas, power,**  
18 **steam, electrical current or in furnishing water to be sold ultimately at retail; or**  
19 **feed for livestock or poultry; or grain to be converted into foodstuffs which are to**  
20 **be sold ultimately in processed form at retail; or seed, limestone or fertilizer**  
21 **which is to be used for seeding, liming or fertilizing crops which when harvested**

22 will be sold at retail or will be fed to livestock or poultry to be sold ultimately in  
23 processed form at retail; economic poisons registered pursuant to the provisions  
24 of the Missouri pesticide registration law (sections 281.220 to 281.310) which are  
25 to be used in connection with the growth or production of crops, fruit trees or  
26 orchards applied before, during, or after planting, the crop of which when  
27 harvested will be sold at retail or will be converted into foodstuffs which are to  
28 be sold ultimately in processed form at retail;

29 (2) Materials, manufactured goods, machinery and parts which when used  
30 in manufacturing, processing, compounding, mining, producing or fabricating  
31 become a component part or ingredient of the new personal property resulting  
32 from such manufacturing, processing, compounding, mining, producing or  
33 fabricating and which new personal property is intended to be sold ultimately for  
34 final use or consumption; and materials, including without limitation, gases and  
35 manufactured goods, including without limitation slagging materials and  
36 firebrick, which are ultimately consumed in the manufacturing process by  
37 blending, reacting or interacting with or by becoming, in whole or in part,  
38 component parts or ingredients of steel products intended to be sold ultimately  
39 for final use or consumption;

40 (3) Materials, replacement parts and equipment purchased for use directly  
41 upon, and for the repair and maintenance or manufacture of, motor vehicles,  
42 watercraft, railroad rolling stock or aircraft engaged as common carriers of  
43 persons or property;

44 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and  
45 the trailers pulled by such motor vehicles, that are actually used in the normal  
46 course of business to haul property on the public highways of the state, and that  
47 are capable of hauling loads commensurate with the motor vehicle's registered  
48 weight; and the materials, replacement parts, and equipment purchased for use  
49 directly upon, and for the repair and maintenance or manufacture of such  
50 vehicles. For purposes of this subdivision, motor vehicle and public highway shall  
51 have the meaning as ascribed in section 390.020;

52 (5) Replacement machinery, equipment, and parts and the materials and  
53 supplies solely required for the installation or construction of such replacement  
54 machinery, equipment, and parts, used directly in manufacturing, mining,  
55 fabricating or producing a product which is intended to be sold ultimately for  
56 final use or consumption; and machinery and equipment, and the materials and  
57 supplies required solely for the operation, installation or construction of such

58 machinery and equipment, purchased and used to establish new, or to replace or  
59 expand existing, material recovery processing plants in this state. For the  
60 purposes of this subdivision, a "material recovery processing plant" means a  
61 facility that has as its primary purpose the recovery of materials into a usable  
62 product or a different form which is used in producing a new product and shall  
63 include a facility or equipment which are used exclusively for the collection of  
64 recovered materials for delivery to a material recovery processing plant but shall  
65 not include motor vehicles used on highways. For purposes of this section, the  
66 terms motor vehicle and highway shall have the same meaning pursuant to  
67 section 301.010. Material recovery is not the reuse of materials within a  
68 manufacturing process or the use of a product previously recovered. The material  
69 recovery processing plant shall qualify under the provisions of this section  
70 regardless of ownership of the material being recovered;

71 (6) Machinery and equipment, and parts and the materials and supplies  
72 solely required for the installation or construction of such machinery and  
73 equipment, purchased and used to establish new or to expand existing  
74 manufacturing, mining or fabricating plants in the state if such machinery and  
75 equipment is used directly in manufacturing, mining or fabricating a product  
76 which is intended to be sold ultimately for final use or consumption;

77 (7) Tangible personal property which is used exclusively in the  
78 manufacturing, processing, modification or assembling of products sold to the  
79 United States government or to any agency of the United States government;

80 (8) Animals or poultry used for breeding or feeding purposes, or captive  
81 wildlife;

82 (9) Newsprint, ink, computers, photosensitive paper and film, toner,  
83 printing plates and other machinery, equipment, replacement parts and supplies  
84 used in producing newspapers published for dissemination of news to the general  
85 public;

86 (10) The rentals of films, records or any type of sound or picture  
87 transcriptions for public commercial display;

88 (11) Pumping machinery and equipment used to propel products delivered  
89 by pipelines engaged as common carriers;

90 (12) Railroad rolling stock for use in transporting persons or property in  
91 interstate commerce and motor vehicles licensed for a gross weight of twenty-four  
92 thousand pounds or more or trailers used by common carriers, as defined in  
93 section 390.020, in the transportation of persons or property;

94           (13) Electrical energy used in the actual primary manufacture, processing,  
95   compounding, mining or producing of a product, or electrical energy used in the  
96   actual secondary processing or fabricating of the product, or a material recovery  
97   processing plant as defined in subdivision (5) of this subsection, in facilities  
98   owned or leased by the taxpayer, if the total cost of electrical energy so used  
99   exceeds ten percent of the total cost of production, either primary or secondary,  
100   exclusive of the cost of electrical energy so used or if the raw materials used in  
101   such processing contain at least twenty-five percent recovered materials as  
102   defined in section 260.200. There shall be a rebuttable presumption that the raw  
103   materials used in the primary manufacture of automobiles contain at least  
104   twenty-five percent recovered materials. For purposes of this subdivision,  
105   "processing" means any mode of treatment, act or series of acts performed upon  
106   materials to transform and reduce them to a different state or thing, including  
107   treatment necessary to maintain or preserve such processing by the producer at  
108   the production facility;

109           (14) Anodes which are used or consumed in manufacturing, processing,  
110   compounding, mining, producing or fabricating and which have a useful life of  
111   less than one year;

112           (15) Machinery, equipment, appliances and devices purchased or leased  
113   and used solely for the purpose of preventing, abating or monitoring air pollution,  
114   and materials and supplies solely required for the installation, construction or  
115   reconstruction of such machinery, equipment, appliances and devices;

116           (16) Machinery, equipment, appliances and devices purchased or leased  
117   and used solely for the purpose of preventing, abating or monitoring water  
118   pollution, and materials and supplies solely required for the installation,  
119   construction or reconstruction of such machinery, equipment, appliances and  
120   devices;

121           (17) Tangible personal property purchased by a rural water district;

122           (18) All amounts paid or charged for admission or participation or other  
123   fees paid by or other charges to individuals in or for any place of amusement,  
124   entertainment or recreation, games or athletic events, including museums, fairs,  
125   zoos and planetariums, owned or operated by a municipality or other political  
126   subdivision where all the proceeds derived therefrom benefit the municipality or  
127   other political subdivision and do not inure to any private person, firm, or  
128   corporation, provided, however, that a municipality or other political subdivision  
129   may enter into revenue-sharing agreements with private persons, firms, or



130 corporations providing goods or services, including management services, in or for  
131 the place of amusement, entertainment or recreation, games or athletic events,  
132 and provided further that nothing in this subdivision shall exempt from tax any  
133 amounts retained by any private person, firm, or corporation under such  
134 revenue-sharing agreement;

135 (19) All sales of [insulin, and all sales, rentals, repairs, and parts of  
136 durable medical equipment, prosthetic devices, and orthopedic devices as defined  
137 on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of  
138 the Social Security Act of 1965, including the items specified in Section  
139 1862(a)(12) of that act, and also specifically including hearing aids and hearing  
140 aid supplies and all sales of drugs which may be legally dispensed by a licensed  
141 pharmacist only upon a lawful prescription of a practitioner licensed to  
142 administer those items, including samples and materials used to manufacture  
143 samples which may be dispensed by a practitioner authorized to dispense such  
144 samples and all sales or rental of medical oxygen, home respiratory equipment  
145 and accessories including parts, and hospital beds and accessories and  
146 ambulatory aids including parts, and all sales or rental of manual and powered  
147 wheelchairs including parts, and stairway lifts, Braille writers, electronic Braille  
148 equipment and, if purchased or rented by or on behalf of a person with one or  
149 more physical or mental disabilities to enable them to function more  
150 independently, all sales or rental of scooters including parts, and reading  
151 machines, electronic print enlargers and magnifiers, electronic alternative and  
152 augmentative communication devices, and items used solely to modify motor  
153 vehicles to permit the use of such motor vehicles by individuals with disabilities  
154 or sales of] over-the-counter [or nonprescription] drugs to individuals with  
155 disabilities, **and all sales of drugs, including prescriptions, durable**  
156 **medical equipment, prosthetic devices, mobility enhancing equipment,**  
157 **kidney dialysis equipment, and enteral feeding systems,** and drugs  
158 required by the Food and Drug Administration to meet the over-the-counter drug  
159 product labeling requirements in 21 CFR 201.66, or its successor, as prescribed  
160 by a health care practitioner licensed to prescribe;

161 (20) All sales made by or to religious and charitable organizations and  
162 institutions in their religious, charitable or educational functions and activities  
163 and all sales made by or to all elementary and secondary schools operated at  
164 public expense in their educational functions and activities;

165 (21) All sales of aircraft to common carriers for storage or for use in

166 interstate commerce and all sales made by or to not-for-profit civic, social, service  
167 or fraternal organizations, including fraternal organizations which have been  
168 declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the  
169 1986 Internal Revenue Code, as amended, in their civic or charitable functions  
170 and activities and all sales made to eleemosynary and penal institutions and  
171 industries of the state, and all sales made to any private not-for-profit institution  
172 of higher education not otherwise excluded pursuant to subdivision (20) of this  
173 subsection or any institution of higher education supported by public funds, and  
174 all sales made to a state relief agency in the exercise of relief functions and  
175 activities;

176 (22) All ticket sales made by benevolent, scientific and educational  
177 associations which are formed to foster, encourage, and promote progress and  
178 improvement in the science of agriculture and in the raising and breeding of  
179 animals, and by nonprofit summer theater organizations if such organizations are  
180 exempt from federal tax pursuant to the provisions of the Internal Revenue Code  
181 and all admission charges and entry fees to the Missouri state fair or any fair  
182 conducted by a county agricultural and mechanical society organized and  
183 operated pursuant to sections 262.290 to 262.530;

184 (23) All sales made to any private not-for-profit elementary or secondary  
185 school, all sales of feed additives, medications or vaccines administered to  
186 livestock or poultry in the production of food or fiber, all sales of pesticides used  
187 in the production of crops, livestock or poultry for food or fiber, all sales of  
188 bedding used in the production of livestock or poultry for food or fiber, all sales  
189 of propane or natural gas, electricity or diesel fuel used exclusively for drying  
190 agricultural crops, natural gas used in the primary manufacture or processing of  
191 fuel ethanol as defined in section 142.028, natural gas, propane, and electricity  
192 used by an eligible new generation cooperative or an eligible new generation  
193 processing entity as defined in section 348.432, and all sales of farm machinery  
194 and equipment, other than airplanes, motor vehicles and trailers, and any freight  
195 charges on any exempt item. As used in this subdivision, the term "feed  
196 additives" means tangible personal property which, when mixed with feed for  
197 livestock or poultry, is to be used in the feeding of livestock or poultry. As used  
198 in this subdivision, the term "pesticides" includes adjuvants such as crop oils,  
199 surfactants, wetting agents and other assorted pesticide carriers used to improve  
200 or enhance the effect of a pesticide and the foam used to mark the application of  
201 pesticides and herbicides for the production of crops, livestock or poultry. As

202 used in this subdivision, the term "farm machinery and equipment" means new  
203 or used farm tractors and such other new or used farm machinery and equipment  
204 and repair or replacement parts thereon and any accessories for and upgrades to  
205 such farm machinery and equipment, rotary mowers used exclusively for  
206 agricultural purposes, and supplies and lubricants used exclusively, solely, and  
207 directly for producing crops, raising and feeding livestock, fish, poultry,  
208 pheasants, chukar, quail, or for producing milk for ultimate sale at retail,  
209 including field drain tile, and one-half of each purchaser's purchase of diesel fuel  
210 therefor which is:

211 (a) Used exclusively for agricultural purposes;

212 (b) Used on land owned or leased for the purpose of producing farm  
213 products; and

214 (c) Used directly in producing farm products to be sold ultimately in  
215 processed form or otherwise at retail or in producing farm products to be fed to  
216 livestock or poultry to be sold ultimately in processed form at retail;

217 (24) Except as otherwise provided in section 144.032, all sales of metered  
218 water service, electricity, [electrical current, natural, artificial or propane gas,  
219 wood, coal or home heating oil] **pipd natural or artificial gas, or other**  
220 **fuels delivered by the seller** for domestic use and in any city not within a  
221 county, all sales of metered or unmetered water service for domestic use:

222 (a) "Domestic use" means that portion of metered water service,  
223 electricity, [electrical current, natural, artificial or propane gas, wood, coal or  
224 home heating oil,] **pipd natural or artificial gas, or other fuels delivered**  
225 **by the seller** and in any city not within a county, metered or unmetered water  
226 service, which an individual occupant of a residential premises uses for  
227 nonbusiness, noncommercial or nonindustrial purposes. Utility service through  
228 a single or master meter for residential apartments or condominiums, including  
229 service for common areas and facilities and vacant units, shall be deemed to be  
230 for domestic use. Each seller shall establish and maintain a system whereby  
231 individual purchases are determined as exempt or nonexempt;

232 (b) Regulated utility sellers shall determine whether individual purchases  
233 are exempt or nonexempt based upon the seller's utility service rate  
234 classifications as contained in tariffs on file with and approved by the Missouri  
235 public service commission. Sales and purchases made pursuant to the rate  
236 classification "residential" and sales to and purchases made by or on behalf of the  
237 occupants of residential apartments or condominiums through a single or master

meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of [services or property] **electricity, piped natural or artificial gas, or other fuels delivered by the seller** and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of [services or property] **electricity, piped natural or artificial gas, or other fuels delivered by the seller** and who uses any portion of the [services or property] **electricity, piped natural or artificial gas, or other fuels delivered by the seller** so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

(25) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;

(26) Excise taxes, collected on sales at retail, imposed by Sections 4041, [4061,] 4071, 4081, [4091,] 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such excise taxes;

(27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of

274 property or cargo, or the conveyance of persons for hire, on navigable rivers  
275 bordering on or located in part in this state, if such fuel is delivered by the seller  
276 to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such  
277 river;

278 (28) All sales made to an interstate compact agency created pursuant to  
279 sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the  
280 functions and activities of such agency as provided pursuant to the compact;

281 (29) Computers, computer software and computer security systems  
282 purchased for use by architectural or engineering firms headquartered in this  
283 state. For the purposes of this subdivision, "headquartered in this state" means  
284 the office for the administrative management of at least four integrated facilities  
285 operated by the taxpayer is located in the state of Missouri;

286 (30) All livestock sales when either the seller is engaged in the growing,  
287 producing or feeding of such livestock, or the seller is engaged in the business of  
288 buying and selling, bartering or leasing of such livestock;

289 (31) All sales of barges which are to be used primarily in the  
290 transportation of property or cargo on interstate waterways;

291 (32) Electrical energy or gas, whether natural, artificial or propane, water,  
292 or other utilities which are ultimately consumed in connection with the  
293 manufacturing of cellular glass products or in any material recovery processing  
294 plant as defined in subdivision (5) of this subsection;

295 (33) Notwithstanding other provisions of law to the contrary, all sales of  
296 pesticides or herbicides used in the production of crops, aquaculture, livestock or  
297 poultry;

298 (34) Tangible personal property and utilities purchased for use or  
299 consumption directly or exclusively in the research and development of  
300 agricultural/biotechnology and plant genomics products and prescription  
301 pharmaceuticals consumed by humans or animals;

302 (35) All sales of grain bins for storage of grain for resale;

303 (36) All sales of feed which are developed for and used in the feeding of  
304 pets owned by a commercial breeder when such sales are made to a commercial  
305 breeder, as defined in section 273.325, and licensed pursuant to sections 273.325  
306 to 273.357;

307 (37) All purchases by a contractor on behalf of an entity located in another  
308 state, provided that the entity is authorized to issue a certificate of exemption for  
309 purchases to a contractor under the provisions of that state's laws. For purposes

310 of this subdivision, the term "certificate of exemption" shall mean any document  
311 evidencing that the entity is exempt from sales and use taxes on purchases  
312 pursuant to the laws of the state in which the entity is located. Any contractor  
313 making purchases on behalf of such entity shall maintain a copy of the entity's  
314 exemption certificate as evidence of the exemption. If the exemption certificate  
315 issued by the exempt entity to the contractor is later determined by the director  
316 of revenue to be invalid for any reason [and the contractor has accepted the  
317 certificate in good faith], neither the contractor or the exempt entity shall be  
318 liable for the payment of any taxes, interest and penalty due as the result of use  
319 of the invalid exemption certificate **unless the contractor fraudulently**  
320 **accepted the certificate.** Materials shall be exempt from all state and local  
321 sales and use taxes when purchased by a contractor for the purpose of fabricating  
322 tangible personal property which is used in fulfilling a contract for the purpose  
323 of constructing, repairing or remodeling facilities for the following:

324 (a) An exempt entity located in this state, if the entity is one of those  
325 entities able to issue project exemption certificates in accordance with the  
326 provisions of section 144.062; or

327 (b) An exempt entity located outside the state if the exempt entity is  
328 authorized to issue an exemption certificate to contractors in accordance with the  
329 provisions of that state's law and the applicable provisions of this section;

330 (38) All sales or other transfers of tangible personal property to a lessor  
331 who leases the property under a lease of one year or longer executed or in effect  
332 at the time of the sale or other transfer to an interstate compact agency created  
333 pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

334 (39) Sales of tickets to any collegiate athletic championship event that is  
335 held in a facility owned or operated by a governmental authority or commission,  
336 a quasi-governmental agency, a state university or college or by the state or any  
337 political subdivision thereof, including a municipality, and that is played on a  
338 neutral site and may reasonably be played at a site located outside the state of  
339 Missouri. For purposes of this subdivision, "neutral site" means any site that is  
340 not located on the campus of a conference member institution participating in the  
341 event;

342 (40) All purchases by a sports complex authority created under section  
343 64.920, and all sales of utilities by such authority at the authority's cost that are  
344 consumed in connection with the operation of a sports complex leased to a  
345 professional sports team;

346 (41) All materials, replacement parts, and equipment purchased for use  
347 directly upon, and for the modification, replacement, repair, and maintenance of  
348 aircraft, aircraft power plants, and aircraft accessories;

349 (42) Sales of sporting clays, wobble, skeet, and trap targets to any  
350 shooting range or similar places of business for use in the normal course of  
351 business and money received by a shooting range or similar places of business  
352 from patrons and held by a shooting range or similar place of business for  
353 redistribution to patrons at the conclusion of a shooting event;

354 (43) All sales of motor fuel, as defined in section 142.800, used in any  
355 watercraft, as defined in section 306.010;

356 (44) Any new or used aircraft sold or delivered in this state to a person  
357 who is not a resident of this state or a corporation that is not incorporated in this  
358 state, and such aircraft is not to be based in this state and shall not remain in  
359 this state more than ten business days subsequent to the last to occur of:

360 (a) The transfer of title to the aircraft to a person who is not a resident  
361 of this state or a corporation that is not incorporated in this state; or

362 (b) The date of the return to service of the aircraft in accordance with 14  
363 CFR 91.407 for any maintenance, preventive maintenance, rebuilding, alterations,  
364 repairs, or installations that are completed contemporaneously with the transfer  
365 of title to the aircraft to a person who is not a resident of this state or a  
366 corporation that is not incorporated in this state;

367 (45) All internet access or the use of internet access regardless of whether  
368 the tax is imposed on a provider of internet access or a buyer of internet  
369 access. For purposes of this subdivision, the following terms shall mean:

370 (a) "Direct costs", costs incurred by a governmental authority solely  
371 because of an internet service provider's use of the public right-of-way. The term  
372 shall not include costs that the governmental authority would have incurred if the  
373 internet service provider did not make such use of the public right-of-way. Direct  
374 costs shall be determined in a manner consistent with generally accepted  
375 accounting principles;

376 (b) "Internet", computer and telecommunications facilities, including  
377 equipment and operating software, that comprises the interconnected worldwide  
378 network that employ the transmission control protocol or internet protocol, or any  
379 predecessor or successor protocols to that protocol, to communicate information  
380 of all kinds by wire or radio;

381 (c) "Internet access", a service that enables users to connect to the

internet to access content, information, or other services without regard to whether the service is referred to as telecommunications, communications, transmission, or similar services, and without regard to whether a provider of the service is subject to regulation by the Federal Communications Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this subdivision, internet access also includes: the purchase, use, or sale of communications services, including telecommunications services as defined in section 144.010, to the extent the communications services are purchased, used, or sold to provide the service described in this subdivision or to otherwise enable users to access content, information, or other services offered over the internet; services that are incidental to the provision of a service described in this subdivision, when furnished to users as part of such service, including a home page, electronic mail, and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity; a home page electronic mail and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity that are provided independently or that are not packed with internet access. As used in this subdivision, internet access does not include voice, audio, and video programming or other products and services, except services described in this paragraph or this subdivision, that use internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is separately stated or aggregated with the charge for services described in this paragraph or this subdivision;

(d) "Tax", any charge imposed by the state or a political subdivision of the state for the purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under section 67.1830 or 67.2689; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:



418           a. The fee is not imposed for the purpose of recovering direct costs  
419 incurred by the franchising or other governmental authority from providing the  
420 specific privilege, service, or benefit conferred to the payer of the fee; or

421           b. The fee is imposed for the use of a public right-of-way based on a  
422 percentage of the service revenue, and the fee exceeds the incremental direct  
423 costs incurred by the governmental authority associated with the provision of that  
424 right-of-way to the provider of internet access service.

425 Nothing in this subdivision shall be interpreted as an exemption from taxes due  
426 on goods or services that were subject to tax on January 1, 2016.

427           3. Any ruling, agreement, or contract, whether written or oral, express or  
428 implied, between a person and this state's executive branch, or any other state  
429 agency or department, stating, agreeing, or ruling that such person is not  
430 required to collect sales and use tax in this state despite the presence of a  
431 warehouse, distribution center, or fulfillment center in this state that is owned  
432 or operated by the person or an affiliated person shall be null and void unless it  
433 is specifically approved by a majority vote of each of the houses of the general  
434 assembly. For purposes of this subsection, an "affiliated person" means any  
435 person that is a member of the same controlled group of corporations as defined  
436 in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the  
437 vendor or any other entity that, notwithstanding its form of organization, bears  
438 the same ownership relationship to the vendor as a corporation that is a member  
439 of the same controlled group of corporations as defined in Section 1563(a) of the  
440 Internal Revenue Code, as amended.

144.032. The provisions of section 144.030 to the contrary  
2 notwithstanding, any city imposing a sales tax under the provisions of sections  
3 94.500 to 94.570, or any county imposing a sales tax under the provisions of  
4 sections 66.600 to 66.635, or any county imposing a sales tax under the provisions  
5 of sections 67.500 to 67.729, or any hospital district imposing a sales tax under  
6 the provisions of section 205.205 may by ordinance impose a sales tax upon all  
7 sales of [metered water services,] electricity, [electrical current and natural,  
8 artificial or propane gas, wood, coal, or home heating oil] **piped natural or**  
9 **artificial gas, or other fuels delivered by the seller** for domestic use  
10 only. Such tax shall be administered by the department of revenue and assessed  
11 by the retailer in the same manner as any other city, county, or hospital district  
12 sales tax. Domestic use shall be determined in the same manner as the  
13 determination of domestic use for exemption of such sales from the state sales tax

14 under the provisions of section 144.030.

144.049. 1. [For purposes of this section, the following terms mean:

2 (1) "Clothing", any article of wearing apparel, including footwear, intended  
3 to be worn on or about the human body. The term shall include but not be  
4 limited to cloth and other material used to make school uniforms or other school  
5 clothing. Items normally sold in pairs shall not be separated to qualify for the  
6 exemption. The term shall not include watches, watchbands, jewelry, handbags,  
7 handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles; and

8 (2) "Personal computers", a laptop, desktop, or tower computer system  
9 which consists of a central processing unit, random access memory, a storage  
10 drive, a display monitor, and a keyboard and devices designed for use in  
11 conjunction with a personal computer, such as a disk drive, memory module,  
12 compact disk drive, daughterboard, digitizer, microphone, modem, motherboard,  
13 mouse, multimedia speaker, printer, scanner, single-user hardware, single-user  
14 operating system, soundcard, or video card;

15 (3) "School supplies", any item normally used by students in a standard  
16 classroom for educational purposes, including but not limited to textbooks,  
17 notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags,  
18 backpacks, handheld calculators, chalk, maps, and globes. The term shall not  
19 include watches, radios, CD players, headphones, sporting equipment, portable  
20 or desktop telephones, copiers or other office equipment, furniture, or  
21 fixtures. School supplies shall also include computer software having a taxable  
22 value of three hundred fifty dollars or less and any graphing calculator having a  
23 taxable value of one hundred fifty dollars or less.

24 2.] In each year beginning on or after January 1, 2005, there is hereby  
25 specifically exempted from state **and local** sales tax law all retail sales of any  
26 article of clothing having a taxable value of one hundred dollars or less[,]; all  
27 retail sales of school supplies [not to exceed fifty dollars per purchase,]; **school**  
28 **art supplies, and school instructional materials;** all **prewritten** all  
29 computer software with a taxable value of three hundred fifty dollars or less[, all  
30 graphing calculators having a taxable value of one hundred fifty dollars or less,];  
31 and all retail sales of [personal] computers [or computer peripheral devices] **and**  
32 **school computer supplies** not to exceed one thousand five hundred dollars **per**  
33 **item**, during a three-day period beginning at 12:01 a.m. on the first Friday in  
34 August and ending at midnight on the Sunday following. **Where a purchaser**  
35 **and seller are located in two different time zones, the time zone of the**

36 **seller's location shall determine the authorized exemption period.**

37 [3. If the governing body of any political subdivision adopted an ordinance  
38 that applied to the 2004 sales tax holiday to prohibit the provisions of this section  
39 from allowing the sales tax holiday to apply to such political subdivision's local  
40 sales tax, then, notwithstanding any provision of a local ordinance to the  
41 contrary, the 2005 sales tax holiday shall not apply to such political subdivision's  
42 local sales tax. However, any such political subdivision may enact an ordinance  
43 to allow the 2005 sales tax holiday to apply to its local sales taxes. A political  
44 subdivision must notify the department of revenue not less than forty-five  
45 calendar days prior to the beginning date of the sales tax holiday occurring in  
46 that year of any ordinance or order rescinding an ordinance or order to opt out.

47 4.] 2. This section shall not apply to any sales which take place within the  
48 Missouri state fairgrounds.

49 [5.] 3. This section applies to sales of items bought for personal use only.

50 [6. After the 2005 sales tax holiday, any political subdivision may, by  
51 adopting an ordinance or order, choose to prohibit future annual sales tax  
52 holidays from applying to its local sales tax. After opting out, the political  
53 subdivision may rescind the ordinance or order. The political subdivision must  
54 notify the department of revenue not less than forty-five calendar days prior to  
55 the beginning date of the sales tax holiday occurring in that year of any ordinance  
56 or order rescinding an ordinance or order to opt out.

57 7.] 4. This section may not apply to any retailer when less than two  
58 percent of the retailer's merchandise offered for sale qualifies for the sales tax  
59 holiday. The retailer [shall] **may** offer a sales tax refund in lieu of the sales tax  
60 holiday.

61 **5. A sale of property which is eligible for an exemption under**  
62 **subsection 1 of this section but is purchased under a layaway sale shall**  
63 **only qualify for an exemption if:**

64 (1) **Final payment on a layaway order is made by, and the**  
65 **property is given to, the purchaser during the exemption period; or**

66 (2) **The purchaser selects the property and the seller accepts the**  
67 **order for the property during the exemption period, for immediate**  
68 **delivery upon full payment, even if delivery is made after the**  
69 **exemption period.**

70 **6. The exemption of a bundled transaction shall be calculated as**  
71 **provided by law for all other bundled transactions.**

72           7. (1) For any discount offered by a seller that is a reduction of  
73 the sales price of the product, the discounted sales price shall  
74 determine whether the sales price falls below the price threshold  
75 provided in subsection 1 of this section. A coupon that reduces the  
76 sales price shall be treated as a discount only if the seller is not  
77 reimbursed for the coupon amount by a third party.

78           (2) If a discount applies to the total amount paid by a purchaser  
79 rather than to the sales price of a particular product and the purchaser  
80 has purchased both exempt property and taxable property, the seller  
81 shall allocate the discount based on the total sales prices of the taxable  
82 property compared to the total sales prices of all property sold in the  
83 same transaction.

84           8. Items that are normally sold as a single unit shall continue to  
85 be sold in that manner and shall not be priced separately and sold as  
86 individual items.

87           9. Items that are purchased during an exemption period but that  
88 are not delivered to the purchaser until after the exemption period due  
89 to the item not being in stock shall qualify for an exemption. The  
90 provisions of this subsection shall not apply to an item that was  
91 delivered during an exemption period but was purchased prior to or  
92 after the exemption period.

93           10. (1) If a purchaser purchases an item of eligible property  
94 during an exemption period, but later exchanges the item for a similar  
95 eligible item after the exemption period, no additional tax shall be due  
96 on the new item.

97           (2) If a purchaser purchases an item of eligible property during  
98 an exemption period, but later returns the item after the exemption  
99 period and receives credit on the purchase of a different nonexempt  
100 item, the appropriate sales tax shall be due on the sale of the newly  
101 purchased item.

102           (3) If a purchaser purchases an item of eligible property before  
103 an exemption period, but during the exemption period returns the item  
104 and receives credit on the purchase of a different item of eligible  
105 property, no sales tax shall be due on the sale of the new item if the  
106 new item is purchased during the exemption period.

107           (4) For a sixty day period immediately following the end of the  
108 exemption period, if a purchaser returns an exempt item no credit for

109 or refund of sales tax shall be given unless the purchaser provides a  
110 receipt or invoice that shows tax was paid, or the seller has sufficient  
111 documentation to show that tax was paid on the item being returned.

112 11. For items that require delivery, an item shall be considered  
113 exempt if:

114 (1) The item is both delivered to and paid for by the purchaser  
115 during the exemption period; or

116 (2) The purchaser orders and pays for the item and the seller  
117 accepts the order during the exemption period for immediate shipment,  
118 even if delivery is made after the exemption period. For the purposes  
119 of this subdivision, a seller shall be considered to have accepted an  
120 order when the seller has taken action to fill the order for immediate  
121 shipment. Actions to fill an order shall include placement of an "in  
122 date" stamp on a mail order or the assignment of an "order number" to  
123 a telephone order. An order shall be considered for immediate  
124 shipment when the purchaser does not request delayed shipment. An  
125 order shall be considered for immediate shipment notwithstanding a  
126 shipment that may be delayed because of a backlog of orders or  
127 because an item is currently unavailable or on back order.

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

2 (1) "Processing", any mode of treatment, act, or series of acts performed  
3 upon materials to transform or reduce them to a different state or thing,  
4 including treatment necessary to maintain or preserve such processing by the  
5 producer at the production facility;

6 (2) "Recovered materials", those materials which have been diverted or  
7 removed from the solid waste stream for sale, use, reuse, or recycling, whether  
8 or not they require subsequent separation and processing.

9 2. In addition to all other exemptions granted under this chapter, there  
10 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525  
11 and 144.600 to 144.761, and from the computation of the tax levied, assessed, or  
12 payable under sections 144.010 to 144.525 and 144.600 to 144.761,] **this chapter**  
13 **and from the computation of the tax levied, assessed, or payable under**  
14 **this chapter** electrical energy and gas, whether natural, artificial, or propane,  
15 water, coal, and energy sources, chemicals, machinery, equipment, and materials  
16 used or consumed in the manufacturing, processing, compounding, mining, or  
17 producing of any product, or used or consumed in the processing of recovered

18 materials, or used in research and development related to manufacturing,  
19 processing, compounding, mining, or producing any product. [The exemptions  
20 granted in this subsection shall not apply to local sales taxes as defined in section  
21 32.085 and the provisions of this subsection shall be in addition to any state and  
22 local sales tax exemption provided in section 144.030.]

23         3. In addition to all other exemptions granted under this chapter, there  
24 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525  
25 and 144.600 to 144.761, and section 238.235, and the local sales tax law as  
26 defined in section 32.085, and from the computation of the tax levied, assessed,  
27 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section  
28 238.235, and the local sales tax law as defined in section 32.085] **this chapter**  
29 **and from the computation of the tax levied, assessed, and payable**  
30 **under this chapter**, all utilities, machinery, and equipment used or consumed  
31 directly in television or radio broadcasting and all sales and purchases of tangible  
32 personal property, utilities, services, or any other transaction that would  
33 otherwise be subject to the state or local sales or use tax when such sales are  
34 made to or purchases are made by a contractor for use in fulfillment of any  
35 obligation under a defense contract with the United States government, and all  
36 sales and leases of tangible personal property by any county, city, incorporated  
37 town, or village, provided such sale or lease is authorized under chapter 100, and  
38 such transaction is certified for sales tax exemption by the department of  
39 economic development, and tangible personal property used for railroad  
40 infrastructure brought into this state for processing, fabrication, or other  
41 modification for use outside the state in the regular course of business.

42         4. In addition to all other exemptions granted under this chapter, there  
43 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525  
44 and 144.600 to 144.761, and section 238.235, and the local sales tax law as  
45 defined in section 32.085, and from the computation of the tax levied, assessed,  
46 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section  
47 238.235, and the local sales tax law as defined in section 32.085] **this chapter**  
48 **and from the computation of the tax levied, assessed, and payable**  
49 **under this chapter**, all sales and purchases of tangible personal property,  
50 utilities, services, or any other transaction that would otherwise be subject to the  
51 state or local sales or use tax when such sales are made to or purchases are made  
52 by a private partner for use in completing a project under sections 227.600 to  
53 227.669.

54           5. In addition to all other exemptions granted under this chapter, there  
55 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525  
56 and 144.600 to 144.761, and section 238.235, and the local sales tax law as  
57 defined in section 32.085, and from the computation of the tax levied, assessed,  
58 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section  
59 238.235, and the local sales tax law as defined in section 32.085,] **this chapter**  
60 **and from the computation of the tax levied, assessed, and payable**  
61 **under this chapter** all materials, manufactured goods, machinery and parts,  
62 electrical energy and gas, whether natural, artificial or propane, water, coal and  
63 other energy sources, chemicals, soaps, detergents, cleaning and sanitizing  
64 agents, and other ingredients and materials inserted by commercial or industrial  
65 laundries to treat, clean, and sanitize textiles in facilities which process at least  
66 five hundred pounds of textiles per hour and at least sixty thousand pounds per  
67 week.

144.060. 1. It shall be the duty of every person making any purchase or  
2 receiving any service upon which a tax is imposed by sections 144.010 to 144.510  
3 to pay, to the extent possible under the provisions of section 144.285, the amount  
4 of such tax to the person making such sale or rendering such service. Any person  
5 who shall willfully and intentionally refuse to pay such tax shall be guilty of a  
6 misdemeanor. The provisions of this section shall not apply to any person  
7 making any purchase or sale of a motor vehicle subject to sales tax as provided  
8 by the Missouri sales tax law, unless such person making the sale is a motor  
9 vehicle dealer authorized to collect and remit sales tax pursuant to subsection 8  
10 of section 144.070.

11           **2. A purchaser shall be relieved from any additional tax, interest,**  
12 **additions, or penalties for failure to collect and remit the proper**  
13 **amount of tax owed on a purchase subject to sales tax under chapter**  
14 **144 if:**

15           **(1) A purchaser's seller or a certified service provider relied on**  
16 **erroneous data provided by the director on tax rates, boundaries,**  
17 **taxing jurisdiction assignments, or in the taxability matrix created**  
18 **pursuant to section 144.124;**

19           **(2) A purchaser holding a direct pay permit created pursuant to**  
20 **section 144.079 relied on erroneous data provided by the director on**  
21 **tax rates, boundaries, taxing jurisdiction assignments, or in the**  
22 **taxability matrix created pursuant to section 144.124;**

23           **(3) A purchaser using a database created pursuant to section**  
24 **144.123 received erroneous data provided by the director on tax rates,**  
25 **boundaries, or taxing jurisdiction assignments; or**

26           **(4) A purchaser relied on erroneous data provided by the**  
27 **director in the taxability matrix created pursuant to section 144.124.**

**144.079. 1. The provisions of section 144.080 notwithstanding, the**  
2 **director shall promulgate rules to allow for the issuance of direct pay**  
3 **permits to purchasers. Purchasers holding such a permit shall be**  
4 **permitted to purchase goods and services which are subject to sales tax**  
5 **under chapter 144 without remitting payment of the tax to the seller at**  
6 **the time of purchase. Such purchaser shall make a determination of**  
7 **the amount of tax owed and shall report and remit such amount**  
8 **directly to the taxing jurisdiction.**

9           **2. The director shall promulgate rules to implement the**  
10 **provisions of this section. Such rules shall include an application**  
11 **process for the issuance of a permit created under this section. Any**  
12 **rule or portion of a rule, as that term is defined in section 536.010,**  
13 **RSMo, that is created under the authority delegated in this section**  
14 **shall become effective only if it complies with and is subject to all of**  
15 **the provisions of chapter 536, RSMo, and, if applicable, section 536.028,**  
16 **RSMo. This section and chapter 536, RSMo, are nonseverable and if any**  
17 **of the powers vested with the general assembly pursuant to chapter**  
18 **536, RSMo, to review, to delay the effective date, or to disapprove and**  
19 **annul a rule are subsequently held unconstitutional, then the grant of**  
20 **rulemaking authority and any rule proposed or adopted after January**  
21 **1, 2019, shall be invalid and void.**

**144.080. 1. Every person receiving any payment or consideration upon**  
2 **the sale of property or rendering of service, subject to the tax imposed by the**  
3 **provisions of sections 144.010 to 144.525, is exercising the taxable privilege of**  
4 **selling the property or rendering the service at retail and is subject to the tax**  
5 **levied in section 144.020. The person shall be responsible not only for the**  
6 **collection of the amount of the tax imposed on the sale or service to the extent**  
7 **possible under the provisions of section 144.285, but shall, on or before the last**  
8 **day of the month following each calendar quarterly period of three months, file**  
9 **a return with the director of revenue showing the person's gross receipts and the**  
10 **amount of tax levied in section 144.020 for the preceding quarter, and shall remit**  
11 **to the director of revenue, with the return, the taxes levied in section 144.020,**



12 except as provided in [subsections 2 and 3] **subsection 2** of this section. The  
13 director of revenue may promulgate rules or regulations changing the filing and  
14 payment requirements of sellers, but shall not require any seller to file and pay  
15 more frequently than required in this section.

16 2. [Where the aggregate amount levied and imposed upon a seller by  
17 section 144.020 is in excess of two hundred fifty dollars for either the first or  
18 second month of a calendar quarter, the seller shall file a return and pay such  
19 aggregate amount for such months to the director of revenue by the twentieth day  
20 of the succeeding month.

21 3.] Where the aggregate amount levied and imposed upon a seller by  
22 section 144.020 is less than forty-five dollars in a calendar quarter, the director  
23 of revenue shall by regulation permit the seller to file a return for a calendar  
24 year. The return shall be filed and the taxes paid on or before January  
25 thirty-first of the succeeding year.

26 [4.] 3. The seller of any property or person rendering any service, subject  
27 to the tax imposed by sections 144.010 to 144.525, shall collect the tax from the  
28 purchaser of such property or the recipient of the service to the extent possible  
29 under the provisions of section 144.285, but the seller's inability to collect any  
30 part or all of the tax does not relieve the seller of the obligation to pay to the  
31 state the tax imposed by section 144.020; except that the collection of the tax  
32 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be  
33 made as provided in sections 144.070 and 144.440.

34 [5.] 4. Any person may advertise or hold out or state to the public or to  
35 any customer directly that the tax or any part thereof imposed by sections  
36 144.010 to 144.525, and required to be collected by the person, will be assumed  
37 or absorbed by the person, provided that the amount of tax assumed or absorbed  
38 shall be stated on any invoice or receipt for the property sold or service  
39 rendered. Any person violating any of the provisions of this section shall be  
40 guilty of a misdemeanor. This subsection shall not apply to any retailer  
41 prohibited from collecting and remitting sales tax under section 66.630.

144.082. 1. The director shall participate in an online  
2 registration system that will allow sellers to register in this state and  
3 other member states.

4 2. By registering, the seller agrees to collect and remit sales and  
5 use taxes for all taxable sales into this state as well as the other  
6 member states, including member states joining after the seller's

7 registration. Withdrawal or revocation of this state from the agreement  
8 shall not relieve a seller of its responsibility to remit taxes previously  
9 or subsequently collected on behalf of this state.

10 3. If the seller has a requirement to register prior to registering  
11 under the agreement, such seller shall obtain a retail sales license  
12 under section 144.083 and register under section 144.650.

13 4. Registration with the central registration system and the  
14 collection of sales and use taxes in this state shall not be used as a  
15 factor in determining whether the seller has nexus with this state for  
16 any tax at any time.

144.083. 1. The director of revenue shall require all persons who are  
2 responsible for the collection of taxes under the provisions of section 144.080 to  
3 procure a retail sales license at no cost to the licensee which shall be prominently  
4 displayed at the licensee's place of business, and the license is valid until revoked  
5 by the director or surrendered by the person to whom issued when sales are  
6 discontinued. The director shall issue the retail sales license within ten working  
7 days following the receipt of a properly completed application. Any person  
8 applying for a retail sales license or reinstatement of a revoked sales tax license  
9 who owes any tax under sections 144.010 to 144.510 or sections 143.191 to  
10 143.261 must pay the amount due plus interest and penalties before the  
11 department may issue the applicant a license or reinstate the revoked license. All  
12 persons beginning business subsequent to August 13, 1986, and who are required  
13 to collect the sales tax shall secure a retail sales license prior to making sales at  
14 retail. Such license may, after ten days' notice, be revoked by the director of  
15 revenue only in the event the licensee shall be in default for a period of sixty days  
16 in the payment of any taxes levied under section 144.020 or sections 143.191 to  
17 143.261. Notwithstanding the provisions of section 32.057 in the event of  
18 revocation, the director of revenue may publish the status of the business account  
19 including the date of revocation in a manner as determined by the director.

20 2. The possession of a retail sales license and a statement from the  
21 department of revenue that the licensee owes no tax due under sections 144.010  
22 to 144.510 or sections 143.191 to 143.261 shall be a prerequisite to the issuance  
23 or renewal of any city or county occupation license or any state license which is  
24 required for conducting any business where goods are sold at retail. The date of  
25 issuance on the statement that the licensee owes no tax due shall be no more  
26 than ninety days before the date of submission for application or renewal of the

27 local license. The revocation of a retailer's license by the director shall render the  
28 occupational license or the state license null and void.

29 3. No person responsible for the collection of taxes under section 144.080  
30 shall make sales at retail unless such person is the holder of a valid retail sales  
31 license. After all appeals have been exhausted, the director of revenue may notify  
32 the county or city law enforcement agency representing the area in which the  
33 former licensee's business is located that the retail sales license of such person  
34 has been revoked, and that any county or city occupation license of such person  
35 is also revoked. The county or city may enforce the provisions of this section, and  
36 may prohibit further sales at retail by such person.

37 4. In addition to the provisions of subsection 2 of this section, beginning  
38 January 1, 2009, the possession of a statement from the department of revenue  
39 stating no tax is due under sections 143.191 to 143.265 or sections 144.010 to  
40 144.510 shall also be a prerequisite to the issuance or renewal of any city or  
41 county occupation license or any state license required for conducting any  
42 business where goods are sold at retail. The statement of no tax due shall be  
43 dated no longer than ninety days before the date of submission for application or  
44 renewal of the city or county license.

45 [5. Notwithstanding any law or rule to the contrary, sales tax shall only  
46 apply to the sale price paid by the final purchaser and not to any off-invoice  
47 discounts or other pricing discounts or mechanisms negotiated between  
48 manufacturers, wholesalers, and retailers.]

**144.084. 1. The director shall promulgate rules and regulations  
2 for remittance of returns. Such rules shall:**

3 **(1) Allow for electronic payments by all remitters by both ACH  
4 credit and ACH debit;**

5 **(2) Provide an alternative method for making "same day"  
6 payments if an electronic funds transfer fails;**

7 **(3) Provide that if a due date falls on a Saturday, Sunday, or  
8 legal holiday in the member state or on a day the Federal Reserve Bank  
9 is closed that prohibits a person from being able to make a payment by  
10 ACH debit or credit, the taxes shall be due on the next succeeding  
11 business day; and**

12 **(4) Require that any data that accompanies a remittance be  
13 formatted using uniform tax type and payment type codes approved by  
14 the streamlined sales and use tax governing board.**

15           2. All model 1, model 2, and model 3 sellers shall file returns  
16 electronically. Any model 1, model 2, or model 3 seller shall submit its  
17 sales and use tax returns in a simplified format approved by the  
18 director at such times as may be prescribed by the director.

19           3. (1) The director shall make available to all sellers, whether or  
20 not the seller is registered under the streamlined sales and use tax  
21 agreement, a simplified electronic return that is in a form approved by  
22 the streamlined sales and use tax governing board and shall contain  
23 only those fields approved by the governing board. Such simplified  
24 electronic return shall contain two parts, with part one containing  
25 information relating to remittances and allocations and part two  
26 containing information relating to exempt sales.

27           (2) The director shall not require the submission of part two  
28 information from a model 4 seller which has no legal requirement to  
29 register in the state.

30           4. (1) Certified service providers shall file a simplified electronic  
31 return on behalf of its model 1 sellers and shall be required to file part  
32 one of the simplified electronic return at the times provided in sections  
33 144.080 and 144.090. The director shall allow model 1 sellers to file  
34 parts one and two of the simplified electronic return.

35           (2) Model 2 and model 3 sellers shall file a simplified electronic  
36 return at the times provided in sections 144.080 and 144.090 for each  
37 taxing period for which they anticipate making sales in the state. Such  
38 sellers shall file part two information:

39           (a) At the same time as the seller files part one information; or  
40           (b) At the time of the final due date of part one information in  
41 a given calendar year. A submission under this paragraph shall include  
42 data for all previous months of the same calendar year and shall be  
43 presented as yearly totals.

44           (3) The director shall allow model 4 sellers to file a simplified  
45 electronic return at the times provided in sections 144.080 and  
46 144.090. Such sellers shall file part two information:

47           (a) At the same time as the seller files part one information; or  
48           (b) At the time of the final due date of part one information in  
49 a given calendar year. A submission under this paragraph shall include  
50 data for all previous months of the same calendar year and shall be  
51 presented as yearly totals.

52           (4) Model 4 sellers that elect not to file a simplified electronic  
53 return shall file returns in the form and at the times afforded to sellers  
54 not registered under the streamlined sales and use tax agreement.

55           (5) The director shall allow sellers not registered under the  
56 streamlined sales and use tax agreement that are registered in the state  
57 to file a simplified electronic return at the times provided in sections  
58 144.080 and 144.090. Such sellers shall file part two information:

59           (a) At the same time as the seller files part one information; or

60           (b) At the time of the final due date of part one information in  
61 a given calendar year. A submission under this paragraph shall include  
62 data for all previous months of the same calendar year and shall be  
63 presented as yearly totals.

64           5. A seller that is registered under the streamlined sales and use  
65 tax agreement and that has indicated at the time of registration that it  
66 anticipates making no sales which would be sourced to the state under  
67 the streamlined sales and use tax agreement shall not be required to  
68 file a return. A seller shall be disqualified for such exemption for any  
69 quarter in which the seller makes any taxable sales in the state and  
70 shall file a return for such quarter as provided in sections 144.080 and  
71 144.090.

72           6. The director shall provide for a standardized transmission  
73 process that allows for receipt of uniform tax returns and other  
74 formatted information. Such process shall provide for the filing of  
75 separate returns for multiple legal entities in a single transmission and  
76 shall not include any requirement for manual entry or input by a  
77 seller. The process shall allow a certified service provider, a tax  
78 preparer, or any other authorized entity to do so, to file returns for  
79 more than one seller in a single transmission. However, sellers filing  
80 returns for multiple legal entities shall only do so for affiliated legal  
81 entities.

82           7. The director shall give notice to a seller registered under the  
83 streamlined sales and use tax agreement which has no legal  
84 requirement to register in the state of a failure to file a required return  
85 and shall provide such seller at least thirty days following such notice  
86 to file a return prior to holding the seller liable for any penalties based  
87 on a failure to file a timely return.

144.100. 1. Every person making any taxable sales of property or service,

2 except transactions provided for in sections 144.070 and 144.440, individually or  
3 by duly authorized officer or agent, shall make and file a written return with the  
4 director of revenue in such manner as he may prescribe.

5       2. The returns shall be on blanks designed and furnished by the director  
6 of the department of revenue and shall be filed at the times provided in sections  
7 144.080 and 144.090. The returns shall [show the amount of gross receipts from  
8 sales of taxable property and services by the person and the amount of tax due  
9 thereon by that person during and for the period covered by the return] **state:**

10       **(1) The name and address of the retailer;**

11       **(2) The total amount of gross sales of all tangible personal**  
12 **property and taxable services rendered by the retailer during the**  
13 **period for which the return is made;**

14       **(3) The total amount received during the period for which the**  
15 **return is made on charge and time sales of tangible personal property**  
16 **made and taxable services rendered prior to the period for which the**  
17 **return is made;**

18       **(4) Deductions allowed by law from such total amount of gross**  
19 **sales and from total amount received during the period for which the**  
20 **return is made on such charge and time sales;**

21       **(5) Receipts during the period for which the return is made from**  
22 **the total amount of sales of tangible personal property and taxable**  
23 **services rendered during such period in the course of such business,**  
24 **after deductions allowed by law have been made;**

25       **(6) Receipts during the period for which the return is made from**  
26 **charge and time sales of tangible personal property made and taxable**  
27 **services rendered prior to such period in the course of such business,**  
28 **after deductions allowed by law have been made;**

29       **(7) Gross receipts during the period for which the return is made**  
30 **from sales of tangible personal property and taxable services rendered**  
31 **in the course of such business upon the basis of which the tax is**  
32 **imposed; and**

33       **(8) Such other pertinent information as the director may require.**

34       3. In making such return, the retailer shall determine the market  
35 value of any consideration, other than money, received in connection  
36 with the sale of any tangible personal property in the course of the  
37 business and shall include such value in the return. Such value shall  
38 be subject to review and revision by the director as hereinafter

39 **provided. Refunds made by a retailer during the period for which the**  
40 **return is made on account of tangible personal property returned to**  
41 **the retailer shall be allowed as a deduction under subdivision (4) of**  
42 **subsection 2 of this section in case the retailer has included the**  
43 **receipts from such sale in a return made by such retailer and paid**  
44 **taxes on such sale. The retailer shall, at the time of making such**  
45 **return, pay to the director the amount of tax owed, except as otherwise**  
46 **provided in this section. The director may extend the time for making**  
47 **returns and paying the tax required by this section for any period not**  
48 **to exceed sixty days under such rules and regulations as the director**  
49 **of revenue may prescribe.**

50 **4. The director shall only require a single tax return for each**  
51 **taxing period and such return shall include only the taxing**  
52 **jurisdictions in which the seller makes sales within the state. With each**  
53 **return, the person shall remit to the director of revenue the full amount of the tax**  
54 **due.**

55 **[3.] 5. In case of charge and time sales the gross receipts thereof shall**  
56 **be included as sales in the returns as and when payments are received by the**  
57 **person, without any deduction therefrom whatsoever.**

58 **[4.] 6. If an error or omission is discovered in a return or a change be**  
59 **necessary to show the true facts, the error may be corrected, the omission**  
60 **supplied, or the change made in the return next filed with the director for the**  
61 **filing period immediately following the filing period in which the error was made**  
62 **or the omission occurred, as prescribed by law, except that no refund under this**  
63 **chapter shall be allowed for any amount of tax paid by a seller which is based**  
64 **upon charges incident to credit card discounts. Any other omission or error must**  
65 **be corrected by filing an amended return for the erroneously reported period if**  
66 **the amount of tax is less than that originally reported, or an additional return if**  
67 **the amount of tax is greater than that originally reported. An additional return**  
68 **shall be deemed filed on the date the envelope in which it is mailed is postmarked**  
69 **or the date it is received by the director, whichever is earlier. Any payment of**  
70 **tax, interest, penalty or additions to tax shall be deemed filed on the date the**  
71 **envelope containing the payment is postmarked or the date the payment is**  
72 **received by the director, whichever is earlier. If a refund or credit results from**  
73 **the filing of an amended return, no refund or credit shall be allowed unless an**  
74 **application for refund or credit is properly completed and submitted to the**

75 director pursuant to section 144.190.

76 [5.] 7. The amount of gross receipts from sales and the amount of tax due  
77 returned by the person, as well as all matters contained in the return, is subject  
78 to review and revision in the manner herein provided for the correction of the  
79 returns.

144.105. 1. A seller shall be allowed a deduction from taxable  
2 sales for bad debts attributable to taxable sales of such seller that have  
3 become uncollectable. Any deduction taken that is attributed to bad  
4 debts shall not include interest.

5 2. The amount of the bad debt deduction shall be calculated  
6 pursuant to 26 U.S.C. Section 166(b), except that such amount shall be  
7 adjusted to exclude financing charges or interest, sales, or use taxes  
8 charged on the purchase price, uncollectable amounts on property that  
9 remain in the possession of the seller until the full purchase price is  
10 paid, and expenses incurred in attempting to collect any debt or  
11 repossessed property.

12 3. Bad debts may be deducted on the return for the period  
13 during which the bad debt is written off as uncollectable in the seller's  
14 books and records and is eligible to be deducted for federal income tax  
15 purposes. For purposes of this subsection, a seller who is not required  
16 to file federal income tax returns may deduct a bad debt on a return  
17 filed for the period in which the bad debt is written off as uncollectable  
18 in the seller's books and records and would be eligible for a bad debt  
19 deduction for federal income tax purposes if the seller was required to  
20 file a federal income tax return.

21 4. If a deduction is taken for a bad debt and the debt is  
22 subsequently collected in whole or in part, the tax on the amount so  
23 collected shall be paid and reported on the return filed for the period  
24 in which the collection is made.

25 5. When the amount of bad debt exceeds the amount of taxable  
26 sales for the period during which the bad debt is written off, a refund  
27 claim may be filed by the seller within the applicable statute of  
28 limitations for refund claim; however, the statute of limitations shall  
29 be measured from the due date of the return on which the bad debt  
30 could first be claimed.

31 6. Where filing responsibilities have been assumed by a certified  
32 service provider, such service provider may claim, on behalf of the



33 seller, any bad debt allowance provided by this section. The certified  
34 service provider shall credit or refund the full amount of any bad debt  
35 allowance or refund received to the seller.

36 7. For the purposes of reporting a payment received on a  
37 previously claimed bad debt, any payments made on a debt or account  
38 shall first be applied proportionally to the taxable price of the property  
39 or service and the sales tax thereon, and secondly to interest, service  
40 charges, and any other charges.

41 8. In situations where the books and records of the seller, or  
42 certified service provider on behalf of the seller, claiming the bad debt  
43 allowance support an allocation of the bad debts among the member  
44 states, such an allocation shall be permitted.

144.109. 1. Certified service providers providing services to  
2 model 1 sellers shall not be certified unless:

3 (1) The provider's system has been designed and tested to ensure  
4 the anonymity of purchasers unless otherwise required by law;

5 (2) Personally identifiable information is only used and retained  
6 to the extent necessary for the administration of model 1 with respect  
7 to exempt purchasers, and for the identification of taxing jurisdictions;

8 (3) The provider provides consumers with clear and conspicuous  
9 notice of its information practices, including what information it  
10 collects, how it collects such information, how it uses such information,  
11 how long, if at all, it retains such information, and whether it discloses  
12 such information to the state. Such notice shall be satisfied by a  
13 written privacy policy statement accessible by the public on the  
14 certified service provider's website;

15 (4) The providers's collection, use, and retention of personally  
16 identifiable information will be limited to that required by the state to  
17 ensure the validity of exemptions from taxation that are claimed by  
18 reason of a purchaser's status or the intended use of the goods or  
19 services purchased, and for the documentation of correct assignment  
20 of taxing jurisdictions; and

21 (5) The provider provides adequate technical, physical, and  
22 administrative safeguards so as to protect personally identifiable  
23 information from unauthorized access and disclosure.

24 2. (1) When any personally identifiable information that has  
25 been collected and retained is no longer required for the purposes set

26 forth in subdivision (4) of subsection 1 of this section, such information  
27 shall no longer be retained by the state.

28 (2) When personally identifiable information regarding an  
29 individual is retained by or on behalf of the state, the state shall  
30 provide reasonable access by such individual to his or her own  
31 information in the state's possession, as well as a right to correct any  
32 inaccurately recorded information.

33 (3) If anyone other than the state, or a person authorized by the  
34 state, seeks to discover personally identifiable information of an  
35 individual, the state shall make a reasonable and timely effort to notify  
36 the individual of such request.

37 3. The attorney general for the state of Missouri shall have the  
38 power to enforce the provisions of this section.

144.110. 1. The state shall review software submitted to the  
2 streamlined sales and use tax governing board for certification as a  
3 certified automated system (CAS) under Section 501 of the streamlined  
4 sales and use tax agreement. Such review shall include a review to  
5 determine that the program adequately classifies the state's product-  
6 based exemptions. Upon completion of the review, the state shall  
7 certify to the governing board its acceptance of the classifications made  
8 by the system. The state shall relieve a certified service provider (CSP)  
9 or model 2 seller from liability to this state and its local jurisdictions  
10 for failure to collect sales or use taxes resulting from the CSP or model  
11 2 seller's reliance on the certification provided by the state.

12 2. The streamlined sales and use tax governing board and this  
13 state shall not be responsible for classification of an item or  
14 transaction with the product-based exemptions. The relief from  
15 liability provided in this section shall not be available for a CSP or  
16 model 2 seller that has incorrectly classified an item or transaction into  
17 a product-based exemption certified by this state. This subsection shall  
18 not apply to the individual listing of items or transactions within a  
19 product definition approved by the governing board or the state.

20 3. If the state determines that an item or transaction is  
21 incorrectly classified as to its taxability, it shall notify the CSP or  
22 model 2 seller of the incorrect classification. The CSP or model 2 seller  
23 shall have ten days to revise the classification after receipt of notice  
24 from the state of the determination. Upon expiration of the ten days,

25 such CSP or model 2 seller shall be liable for failure to collect the  
26 correct amount of sales or use taxes due and owing to the state.

144.111. 1. (1) All retail sales in Missouri, excluding leases and  
2 rentals, of tangible personal property or digital goods shall be sourced  
3 to the location where the order is received by the seller.

4 (2) This subsection shall apply only if:

5 (a) The location where the order is received by the seller and the  
6 location where the purchaser receives the product are both in Missouri;

7 (b) The location where receipt of the product by the purchaser  
8 occurs is determined in accordance with subsection 2 of this section;  
9 and

10 (c) At the time the order is received, the recordkeeping system  
11 of the seller used to calculate the proper amount of sales or use tax to  
12 be imposed captures the location where the order is received.

13 (3) When the sale is sourced under this section to the location  
14 where the order is received by the seller, only the sales tax for the  
15 location where the order is received by the seller may be levied. No  
16 additional sales or use tax based on the location where the product is  
17 delivered to the purchaser may be levied on that sale. The purchaser  
18 shall not be entitled to any refund if the combined state and local rate  
19 or rates at the location where the product is received by the purchaser  
20 is lower than the rate where the order is received by the seller.

21 (4) A purchaser shall have no additional liability to the state for  
22 tax, penalty, or interest on a sale for which the purchaser remits tax to  
23 the seller in the amount invoiced by the seller if such invoice amount  
24 is calculated at either the rate applicable to the location where receipt  
25 by the purchaser occurs or at the rate applicable to the location where  
26 the order is received by the seller. A purchaser may rely on a written  
27 representation by the seller as to the location where the order for such  
28 sale was received by the seller. When the purchaser does not have a  
29 written representation by the seller as to the location where the order  
30 for such sale was received by the seller, the purchaser may use a  
31 location indicated by a business address for the seller that is available  
32 from the business records of the purchaser that are maintained in the  
33 ordinary course of the purchaser's business to determine the rate  
34 applicable to the location where the order was received.

35 (5) The location where the order is received by or on behalf of

36 the seller means the physical location of a seller or third party such as  
37 an established outlet, office location, or automated order receipt system  
38 operated by or on behalf of the seller where an order is initially  
39 received by or on behalf of the seller and not where the order may be  
40 subsequently accepted, completed, or fulfilled. An order is received  
41 when all of the information from the purchaser necessary to the  
42 determination whether the order can be accepted has been received by  
43 or on behalf of the seller. The location from which a product is shipped  
44 shall not be used in determining the location where the order is  
45 received by the seller.

46 (6) When taxable services are sold with tangible personal  
47 property or digital products pursuant to a single contract or in the  
48 same transaction, are billed on the same billing statement or  
49 statements, and, because of the application of this section, would be  
50 sourced to different jurisdictions, this subsection shall apply to  
51 determine the source for tax.

52 2. Except as provided in section 144.112, when the location where  
53 the order is received by the seller and the location where the receipt  
54 of the product by the purchaser (or the purchaser's donee, designated  
55 as such by the purchaser) occurs are in different states, the retail sale,  
56 excluding lease or rental, of a product shall be sourced as follows:

57 (1) When the product is received by the purchaser at a business  
58 location of the seller, the sale shall be sourced to such business  
59 location;

60 (2) When the product is not received by the purchaser at a  
61 business location of the seller, the sale shall be sourced to the location  
62 where receipt by the purchaser (or the purchaser's donee, designated  
63 as such by the purchaser) occurs, including the location indicated by  
64 instructions for delivery to the purchaser or donee, known to the seller;

65 (3) When subdivisions (1) and (2) of this subsection do not apply,  
66 the sale shall be sourced to the location indicated by an address for the  
67 purchaser that is available from the business records of the seller that  
68 are maintained in the ordinary course of the seller's business when use  
69 of this address does not constitute bad faith;

70 (4) When subdivisions (1), (2), and (3) of this subsection do not  
71 apply, the sale shall be sourced to the location indicated by an address  
72 for the purchaser obtained during the consummation of the sale,

73 including the address of a purchaser's payment instrument, if no other  
74 address is available, when use of this address does not constitute bad  
75 faith;

76 (5) When none of the previous rules of subdivisions (1), (2), (3),  
77 and (4) of this subsection do not apply, including the circumstances in  
78 which the seller is without sufficient information to apply the previous  
79 rules, then the location will be determined by the address from which  
80 tangible personal property was shipped, from which the digital good or  
81 computer software delivered electronically was first available for  
82 transmission from the seller, or from which the service was provided  
83 (disregarding for these purposes any location that merely provided the  
84 digital transfer of the product sold).

85 3. Notwithstanding subsections 1 and 2 of this section, all sales  
86 of motor vehicles, trailers, semi-trailers, watercraft, outboard motors,  
87 and aircraft that do not qualify as transportation equipment shall be  
88 sourced to the address of the owner thereof.

89 4. The lease or rental of tangible personal property, other than  
90 property identified in subsection 2 or 3 of this section or transactions  
91 regulated under sections 407.660 to 407.665, shall be sourced as follows:

92 (1) For a lease or rental that requires recurring periodic  
93 payments, the first periodic payment is sourced the same as a retail  
94 sale in accordance with the provisions of subsection 2 of this  
95 section. Periodic payments made subsequent to the first payment are  
96 sourced to the primary property location for each period covered by  
97 the payment. The primary property location shall be as indicated by  
98 an address for the property provided by the lessee that is available to  
99 the lessor from its records maintained in the ordinary course of  
100 business, when use of this address does not constitute bad faith. The  
101 property location shall not be altered by intermittent use at different  
102 locations, such as use of business property that accompanies employees  
103 on business trips and service calls;

104 (2) For a lease or rental that does not require recurring periodic  
105 payments, the payment is sourced the same as a retail sale in  
106 accordance with the provisions of subsection 2 of this section;

107 (3) This subsection does not affect the imposition or computation  
108 of sales or use tax on leases or rentals based on a lump sum or  
109 accelerated basis, or on the acquisition of property for lease.

110           5. The lease or rental of motor vehicles, trailers, semi-trailers, or  
111 aircraft that do not qualify as transportation equipment, as defined in  
112 section 144.010, shall be sourced as follows:

113           (1) For a lease or rental that requires recurring periodic  
114 payments, each periodic payment is sourced to the primary property  
115 location. The primary property location shall be as indicated by an  
116 address for the property provided by the lessee that is available to the  
117 lessor from its records maintained in the ordinary course of business,  
118 when use of such address does not constitute bad faith. Such location  
119 shall not be altered by intermittent use at different locations;

120           (2) For a lease or rental that does not require recurring periodic  
121 payments, the payment is sourced the same as a retail sale in  
122 accordance with the provisions of subsection 2 of this section;

123           (3) This subsection does not affect the imposition or computation  
124 of sales or use tax on leases or rentals based on a lump sum or  
125 accelerated basis, or on the acquisition of property for lease.

126           6. The retail sale, including lease or rental, of transportation  
127 equipment shall be sourced the same as a retail sale in accordance with  
128 the provisions of subsection 2 of this section, notwithstanding the  
129 exclusion of lease or rental in subsection 2 of this section.

144.112. 1. The retail sale of a product shall be sourced in  
2 accordance with section 144.111. The provisions of section 144.111 shall  
3 apply regardless of the characterization of a product as tangible  
4 personal property, a digital good, or a service. The provisions of  
5 section 144.111 shall only apply to determine a seller's obligation to pay  
6 or collect and remit sales or use tax with respect to the seller's retail  
7 sale of a product. The provisions of this subsection shall not affect the  
8 obligation of a purchaser or lessee to remit tax on the use of the  
9 product to the taxing jurisdictions of that use.

10           2. Section 144.111 shall not apply to sales or use taxes levied on  
11 the following:

12           (1) Retail sales or transfers of watercraft, modular homes,  
13 manufactured homes, or mobile homes; and

14           (2) Telecommunications services and ancillary services.

144.113. 1. (1) A purchaser of advertising and promotional direct  
2 mail may provide the seller with either:

3           (a) A direct pay permit;

4           **(b) An agreement certificate of exemption claiming direct mail**  
5 **(or other written statement approved, authorized, or accepted by the**  
6 **state); or**

7           **(c) Information showing the jurisdictions to which the**  
8 **advertising and promotional direct mail is to be delivered to recipients.**

9           **(2) If the purchaser provides the permit, certificate, or statement**  
10 **referred to in paragraph (a) or (b) of subdivision (1) of subsection 1 of**  
11 **this section, the seller, in the absence of bad faith, is relieved of all**  
12 **obligations to collect, pay, or remit any tax on any transaction**  
13 **involving advertising and promotional direct mail to which the permit,**  
14 **certificate, or statement applies. The purchaser shall source the sale**  
15 **to the jurisdictions to which the advertising and promotional direct**  
16 **mail is to be delivered to the recipients and shall report and pay any**  
17 **applicable tax due.**

18           **(3) If the purchaser provides the seller information showing the**  
19 **jurisdictions to which the advertising and promotional direct mail is**  
20 **to be delivered to recipients, the seller shall source the sale to the**  
21 **jurisdictions to which the advertising and promotional direct mail is**  
22 **to be delivered and shall collect and remit the applicable tax. In the**  
23 **absence of bad faith, the seller is relieved of any further obligation to**  
24 **collect any additional tax on the sale of advertising and promotional**  
25 **direct mail where the seller has sourced the sale according to the**  
26 **delivery information provided by the purchaser.**

27           **(4) If the purchaser does not provide the seller with any of the**  
28 **items listed in paragraph (a), (b), or (c) of subdivision (1) of subsection**  
29 **1 of this section, the sale shall be sourced according to subdivision (5)**  
30 **of subsection 2 of section 144.111. The state to which the advertising**  
31 **and promotional direct mail is delivered may disallow credit for tax**  
32 **paid on sales sourced under this subdivision.**

33           **(5) Notwithstanding section 144.111, this subsection shall apply**  
34 **to sales of advertising and promotional direct mail.**

35           **2. (1) Except as otherwise provided in this subsection, sales of**  
36 **other direct mail are sourced in accordance with subdivision (3) of**  
37 **subsection 2 of section 144.111.**

38           **(2) A purchaser of other direct mail may provide the seller with**  
39 **either:**

40           **(a) A direct pay permit; or**

41           (b) An agreement certificate of exemption claiming direct mail  
42 (or other written statement approved, authorized, or accepted by the  
43 state).

44           (3) If the purchaser provides the permit, certificate, or statement  
45 referred to in paragraph (a) or (b) of subdivision (2) of this subsection,  
46 the seller, in the absence of bad faith, is relieved of all obligations to  
47 collect, pay, or remit any tax on any transaction involving other direct  
48 mail to which the permit, certificate, or statement  
49 apply. Notwithstanding subdivision (1) of this subsection, the sale shall  
50 be sourced to the jurisdictions to which the other direct mail is to be  
51 delivered to the recipients and the purchaser shall report and pay  
52 applicable tax due.

53           (4) Notwithstanding section 144.111, this subsection shall apply  
54 to sales of other direct mail.

55           3. (1) (a) This section applies to a transaction characterized  
56 under state law as the sale of services only if the service is an integral  
57 part of the production and distribution of printed material that meets  
58 the definition of direct mail.

59           (b) This section does not apply to any transaction that includes  
60 the development of billing information or the provision of any data  
61 processing service that is more than incidental regardless of whether  
62 advertising and promotional direct mail is included in the same  
63 mailing.

64           (2) If a transaction is a bundled transaction that includes  
65 advertising and promotion direct mail, this section applies only if the  
66 primary purpose of the transaction is the sale of products or services  
67 that meet the definition of advertising and promotional direct mail.

68           (3) Nothing in this section shall limit any purchaser's:

69           (a) Obligation for sales or use tax to any state to which the direct  
70 mail is delivered;

71           (b) Right under local, state, federal, or constitutional law, to a  
72 credit for sales or use taxes legally due and paid to other jurisdictions;  
73 or

74           (c) Right to a refund of sales or use taxes overpaid to any  
75 jurisdiction.

76           (4) This section applies for purposes of uniformly sourcing direct  
77 mail transactions and does not impose requirements on states



78 **regarding the taxation of products that meet the definition of direct**  
79 **mail or to the application of sales for resale or other exemptions.**

[144.043.] 144.114. 1. [As used in this section, the following terms  
2 mean:

3 (1) "Light aircraft", a light airplane that seats no more than four persons,  
4 with a gross weight of three thousand pounds or less, which is primarily used for  
5 recreational flying or flight training;

6 (2) "Light aircraft kit", factory manufactured parts and components,  
7 including engine, propeller, instruments, wheels, brakes, and air frame parts  
8 which make up a complete aircraft kit or partial kit designed to be assembled into  
9 a light aircraft and then operated by a qualified purchaser for recreational and  
10 educational purposes;

11 (3) "Parts and components", manufactured light aircraft parts, including  
12 air frame and engine parts, that are required by the qualified purchaser to  
13 complete a light aircraft kit, or spare or replacement parts for an already  
14 completed light aircraft;

15 (4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit,  
16 parts or components who is nonresident of this state, who will transport the light  
17 aircraft, light aircraft kit, parts or components outside this state within ten days  
18 after the date of purchase, and who will register any light aircraft so purchased  
19 in another state or country. Such purchaser shall not base such aircraft in this  
20 state and such purchaser shall not be a resident of the state unless such  
21 purchaser has paid sales or use tax on such aircraft in another state.

22 2. In addition to the exemptions granted under the provisions of section  
23 144.030, there shall also be specifically exempted from the provisions of sections  
24 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, and from the  
25 provisions of any local sales tax law, as defined in section 32.085, and from the  
26 computation of the tax levied, assessed or payable under sections 144.010 to  
27 144.525, sections 144.600 to 144.748, section 238.235, and under any local sales  
28 tax law, as defined in section 32.085, all sales of new light aircraft, light aircraft  
29 kits, parts or components manufactured or substantially completed within this  
30 state, when such new light aircraft, light aircraft kits, parts or components are  
31 sold by the manufacturer to a qualified purchaser. The director of revenue shall  
32 prescribe the manner for a purchaser of a light aircraft, light aircraft kit, parts  
33 or components to establish that such person is a qualified purchaser and is  
34 eligible for the exemption established in this section] **Except for the defined**

35 telecommunication services in subsection 3 of this section, the sale of  
36 telecommunication service sold on a call-by-call basis shall be sourced  
37 to:

38 (1) Each level of taxing jurisdiction where the call originates and  
39 terminates in that jurisdiction; or

40 (2) Each level of taxing jurisdiction where the call either  
41 originates or terminates and in which the service address is also  
42 located.

43 2. Except for the defined telecommunication services in  
44 subsection 3 of this section, a sale of telecommunications services sold  
45 on a basis other than a call-by-call basis, is sourced to the customer's  
46 place of primary use.

47 3. The sale of the following telecommunication services shall be  
48 sourced to each level of taxing jurisdiction as follows:

49 (1) A sale of mobile telecommunications services other than air-  
50 to-ground radiotelephone service and prepaid calling service, is  
51 sourced to the customer's place of primary use as required by the  
52 Mobile Telecommunications Sourcing Act;

53 (2) A sale of post-paid calling service is sourced to the  
54 origination point of the telecommunications signal as first identified by  
55 either:

56 (a) The seller's telecommunications system; or

57 (b) Information received by the seller from its service provider,  
58 where the system used to transport such signals is not that of the seller;

59 (3) A sale of prepaid calling service or a sale of a prepaid  
60 wireless calling service is sourced in accordance with section 144.111,  
61 provided however, in the case of a sale of prepaid wireless calling  
62 service, the rule provided in subdivision (5) of subsection 2 of section  
63 144.111 shall include as an option the location associated with the  
64 mobile telephone number;

65 (4) A sale of a private communication service is sourced as  
66 follows:

67 (a) Service for a separate charge related to a customer channel  
68 termination point is sourced to each level of jurisdiction in which such  
69 customer channel termination point is located;

70 (b) Service where all customer termination points are located  
71 entirely within one jurisdiction or levels of jurisdiction is sourced in

72 such jurisdiction in which the customer channel termination points are  
73 located;

74 (c) Service for segments of a channel between two customer  
75 channel termination points located in different jurisdictions and which  
76 segment of channel are separately charged is sourced fifty percent in  
77 each level of jurisdiction in which the customer channel termination  
78 points are located; and

79 (d) Service for segments of a channel located in more than one  
80 jurisdiction or levels of jurisdiction and which segments are not  
81 separately billed is sourced in each jurisdiction based on the  
82 percentage determined by dividing the number of customer channel  
83 termination points in such jurisdiction by the total number of customer  
84 channel termination points.

85 4. The sale of internet access service is sourced to the customer's  
86 place of primary use.

87 5. The sale of an ancillary service is sourced to the customer's  
88 place of primary use.

144.123. 1. The director shall provide and maintain a database  
2 that describes boundary changes for all taxing jurisdictions and the  
3 effective dates of such changes for sales and use tax purposes.

4 2. The director shall provide and maintain a database of all sales  
5 and use tax rates for all taxing jurisdictions. For the identification of  
6 counties and cities, codes corresponding to the rates shall be provided  
7 according to Federal Information Processing Standards (FIPS) as  
8 developed by the National Institute of Standards and Technology. For  
9 the identification of all other jurisdictions, codes corresponding to the  
10 rates shall be in a format determined by the director.

11 3. The director shall provide and maintain a database that  
12 assigns each five- and nine-digit zip code to the proper rates and taxing  
13 jurisdictions. The lowest combined tax rate imposed in the zip code  
14 area shall apply if the area includes more than one tax rate in any level  
15 of taxing jurisdiction. If a nine-digit zip code designation is not  
16 available for a street address, or if a seller or a certified service  
17 provider (CSP) is unable to determine the nine-digit zip code  
18 designation applicable to a purchase after exercising due diligence to  
19 determine the designation, the seller or CSP may apply the rate for the  
20 five-digit zip code area. For purposes of this section, there shall be a

21 rebuttable presumption that a seller or CSP has exercised due diligence  
22 if the seller has attempted to determine the nine-digit zip code  
23 designation by utilizing software approved by the governing board that  
24 makes this designation from the street address and the five-digit zip  
25 code applicable to a purchase.

26       4. The director may provide address-based boundary database  
27 records for assigning taxing jurisdictions and associated rates which  
28 shall be in addition to the requirements of subsection 3 of this  
29 section. The database records shall be in the same approved format as  
30 the database records required under subsection 3 of this section and  
31 shall meet the requirements developed pursuant to the federal Mobile  
32 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the  
33 director develops address-based assignment database records pursuant  
34 to the agreement, sellers that register under the agreement shall be  
35 required to use such database. A seller or CSP shall use such database  
36 records in place of the five- and nine-digit zip code database records  
37 provided for in subsection 3 of this section. If a seller or CSP is unable  
38 to determine the applicable rate and jurisdiction using an address-  
39 based database record after exercising due diligence, the seller or CSP  
40 may apply the nine-digit zip code designation applicable to a purchase.  
41 If a nine-digit zip code designation is not available for a street address  
42 or if a seller or CSP is unable to determine the nine-digit zip code  
43 designation applicable to a purchase after exercising due diligence to  
44 determine the designation, the seller or CSP may apply the rate for the  
45 five-digit zip code area. For the purposes of this section, there shall be  
46 a rebuttable presumption that a seller or CSP has exercised due  
47 diligence if the seller or CSP has attempted to determine the tax rate  
48 and jurisdiction by utilizing software approved by the director and  
49 makes the assignment from the address and zip code information  
50 applicable to the purchase. If the director has met the requirements of  
51 subsection 3 of this section, the director may also elect to certify  
52 vendor provided address-based databases for assigning tax rates and  
53 jurisdictions. The databases shall be in the same approved format as  
54 the database records under this section and meet the requirements  
55 developed pursuant to the federal Mobile Telecommunications Sourcing  
56 Act, 4 U.S.C. Section 119(a). If the director certifies a vendor address-  
57 based database, a seller or CSP may use such database in place of the

58 database provided for in this subsection.

59       5. The electronic databases provided for in subsections 1, 2, 3,  
60 and 4 of this section shall be in downloadable format as determined by  
61 the director. The databases may be directly provided by the director  
62 or provided by a vendor as designated by the director. A database  
63 provided by a vendor as designated by the director shall be applicable  
64 and subject to the provisions of section 144.1031 and this section. The  
65 databases shall be provided at no cost to the user of the database. The  
66 provisions of subsections 3 and 4 of this section shall not apply when  
67 the purchased product is received by the purchaser at the business  
68 location of the seller.

69       6. No seller or CSP shall be liable for reliance upon erroneous  
70 data provided by the director on tax rates, boundaries, or taxing  
71 jurisdiction assignments.

144.124. 1. The director shall complete a taxability matrix. The  
2 state's entries in the matrix shall be provided and maintained by the  
3 director in a database that is in a downloadable format.

4       2. The director shall provide reasonable notice of changes in the  
5 taxability of the products or services listed in the taxability matrix.

6       3. A seller or CSP shall be relieved from liability to this state or  
7 any local taxing jurisdiction for having charged and collected the  
8 incorrect amount of state or local sales or use tax resulting from such  
9 seller's or CSP's reliance upon erroneous data provided by the director  
10 in the taxability matrix.

144.125. 1. (1) Amnesty shall be granted for uncollected or  
2 unpaid sales or use tax to a seller who registers to pay or to collect and  
3 remit applicable sales or use tax on sales made to purchasers in this  
4 state in accordance with the terms of the agreement, provided that the  
5 seller was not so registered in this state in the twelve-month period  
6 preceding the effective date of this state's participation in the  
7 agreement.

8       (2) Amnesty shall preclude assessment for uncollected or unpaid  
9 sales or use tax together with penalty or interest for sales made during  
10 the period the seller was not registered in this state, provided  
11 registration occurs within twelve months of the effective date of this  
12 state's participation in the agreement.

13       (3) Amnesty shall be provided if this state joins the agreement

14 after the seller has registered.

15           2. Amnesty shall not be available to a seller with respect to any  
16 matter or matters for which the seller received notice of the  
17 commencement of an audit and which audit is not yet finally resolved  
18 including any related administrative and judicial processes. The  
19 amnesty shall not be available for sales or use taxes already paid or  
20 remitted to this state or to taxes collected by the seller.

21           3. Amnesty provided under this section shall be fully effective,  
22 absent the seller's fraud or intentional misrepresentation of a material  
23 fact, as long as the seller continues registration and payment or  
24 collection and remittance of applicable sales or use taxes for a period  
25 of at least thirty-six months. The statute of limitations applicable to  
26 asserting a tax liability during this thirty-six month period shall be  
27 tolled.

28           4. Amnesty provided under this section shall be applicable only  
29 to sales or use taxes due from a seller in its capacity as a seller and not  
30 to sales or use taxes due from a seller in its capacity as a purchaser.

31           5. The provisions of this section shall become effective as of the  
32 date that the state joins and becomes a member state of the agreement.

144.140. 1. From every remittance to the director of revenue made on or  
2 before the date when the same becomes due, the person required to remit the  
3 same shall be entitled to deduct and retain an amount equal to two percent  
4 thereof.

5           2. If the director of the department of revenue enters into the  
6 streamlined sales and use tax agreement under section 32.070, the  
7 director shall provide a monetary allowance from the taxes collected  
8 to each of the following:

9           (1) A CSP, in accordance with the agreement and under the  
10 terms of the contract signed with the provider, provided that such  
11 allowance shall be funded entirely from money collected in Model 1;

12           (2) Any vendor registered under the agreement that selects a  
13 certified automated system to perform part of its sales or use tax  
14 functions;

15           (3) Any vendor registered under the agreement that uses a  
16 proprietary system to calculate taxes due and has entered into a  
17 performance agreement with states that are members of the  
18 streamlined sales and use tax agreement.

19           **3. The monetary allowance provided for vendors in subdivision**  
20 **(2) or (3) of subsection 2 of this section shall be determined in**  
21 **accordance with the agreement entered into with these parties by the**  
22 **governing board.**

23           **4. Any vendor receiving an allowance under subsection 2 of this**  
24 **section shall not be entitled simultaneously to deduct the allowance**  
25 **provided for in subsection 1 of this section.**

144.190. 1. If a tax has been incorrectly computed by reason of a clerical  
2 error or mistake on the part of the director of revenue, such fact shall be set forth  
3 in the records of the director of revenue, and the amount of the overpayment shall  
4 be credited on any taxes then due from the person legally obligated to remit the  
5 tax pursuant to sections 144.010 to 144.525, and the balance shall be refunded  
6 to the person legally obligated to remit the tax, such person's administrators or  
7 executors, as provided for in section 144.200.

8           2. If any tax, penalty or interest has been paid more than once, or has  
9 been erroneously or illegally collected, or has been erroneously or illegally  
10 computed, such sum shall be credited on any taxes then due from the person  
11 legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and the  
12 balance, with interest as determined by section 32.065, shall be refunded to the  
13 person legally obligated to remit the tax, but no such credit or refund shall be  
14 allowed unless duplicate copies of a claim for refund are filed within three years  
15 from date of overpayment.

16           3. Every claim for refund must be in writing and signed by the applicant,  
17 and must state the specific grounds upon which the claim is founded. Any refund  
18 or any portion thereof which is erroneously made, and any credit or any portion  
19 thereof which is erroneously allowed, may be recovered in any action brought by  
20 the director of revenue against the person legally obligated to remit the tax. In  
21 the event that a tax has been illegally imposed against a person legally obligated  
22 to remit the tax, the director of revenue shall authorize the cancellation of the tax  
23 upon the director's record.

24           4. Notwithstanding the provisions of section 32.057, a purchaser that  
25 originally paid sales or use tax to a vendor or seller may submit a refund claim  
26 directly to the director of revenue for such sales or use taxes paid to such vendor  
27 or seller and remitted to the director, provided no sum shall be refunded more  
28 than once, any such claim shall be subject to any offset, defense, or other claim  
29 the director otherwise would have against either the purchaser or vendor or

30 seller, and such claim for refund is accompanied by either:

31 (1) A notarized assignment of rights statement by the vendor or seller to  
32 the purchaser allowing the purchaser to seek the refund on behalf of the vendor  
33 or seller. An assignment of rights statement shall contain the Missouri sales or  
34 use tax registration number of the vendor or seller, a list of the transactions  
35 covered by the assignment, the tax periods and location for which the original  
36 sale was reported to the director of revenue by the vendor or seller, and a  
37 notarized statement signed by the vendor or seller affirming that the vendor or  
38 seller has not received a refund or credit, will not apply for a refund or credit of  
39 the tax collected on any transactions covered by the assignment, and authorizes  
40 the director to amend the seller's return to reflect the refund; or

41 (2) In the event the vendor or seller fails or refuses to provide an  
42 assignment of rights statement within sixty days from the date of such  
43 purchaser's written request to the vendor or seller, or the purchaser is not able  
44 to locate the vendor or seller or the vendor or seller is no longer in business, the  
45 purchaser may provide the director a notarized statement confirming the efforts  
46 that have been made to obtain an assignment of rights from the vendor or  
47 seller. Such statement shall contain a list of the transactions covered by the  
48 assignment, the tax periods and location for which the original sale was reported  
49 to the director of revenue by the vendor or seller.

50 The director shall not require such vendor, seller, or purchaser to submit  
51 amended returns for refund claims submitted under the provisions of this  
52 subsection. Notwithstanding the provisions of section 32.057, if the seller is  
53 registered with the director for collection and remittance of sales tax, the director  
54 shall notify the seller at the seller's last known address of the claim for refund.  
55 If the seller objects to the refund within thirty days of the date of the notice, the  
56 director shall not pay the refund. If the seller agrees that the refund is  
57 warranted or fails to respond within thirty days, the director may issue the  
58 refund and amend the seller's return to reflect the refund. For purposes of  
59 section 32.069, the refund claim shall not be considered to have been filed until  
60 the seller agrees that the refund is warranted or thirty days after the date the  
61 director notified the seller and the seller failed to respond.

62 5. Notwithstanding the provisions of section 32.057, when a vendor files  
63 a refund claim on behalf of a purchaser and such refund claim is denied by the  
64 director, notice of such denial and the reason for the denial shall be sent by the  
65 director to the vendor and each purchaser whose name and address is submitted



66 with the refund claim form filed by the vendor. A purchaser shall be entitled to  
67 appeal the denial of the refund claim within sixty days of the date such notice of  
68 denial is mailed by the director as provided in section 144.261. The provisions  
69 of this subsection shall apply to all refund claims filed after August 28,  
70 2012. The provisions of this subsection allowing a purchaser to appeal the  
71 director's decision to deny a refund claim shall also apply to any refund claim  
72 denied by the director on or after January 1, 2007, if an appeal of the denial of  
73 the refund claim is filed by the purchaser no later than September 28, 2012, and  
74 if such claim is based solely on the issue of the exemption of the electronic  
75 transmission or delivery of computer software.

76         6. Notwithstanding the provisions of this section, the director of revenue  
77 shall authorize direct-pay agreements to purchasers which have annual purchases  
78 in excess of seven hundred fifty thousand dollars pursuant to rules and  
79 regulations adopted by the director of revenue. For the purposes of such  
80 direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70, 92,  
81 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the  
82 place of business of the purchaser.

83         7. Special rules applicable to error corrections requested by customers of  
84 mobile telecommunications service are as follows:

85         (1) For purposes of this subsection, the terms "customer", "home service  
86 provider", "place of primary use", "electronic database", and "enhanced zip code"  
87 shall have the same meanings as defined in the Mobile Telecommunications  
88 Sourcing Act incorporated by reference in section 144.013;

89         (2) Notwithstanding the provisions of this section, if a customer of mobile  
90 telecommunications services believes that the amount of tax, the assignment of  
91 place of primary use or the taxing jurisdiction included on a billing is erroneous,  
92 the customer shall notify the home service provider, in writing, within three years  
93 from the date of the billing statement. The customer shall include in such  
94 written notification the street address for the customer's place of primary use, the  
95 account name and number for which the customer seeks a correction of the tax  
96 assignment, a description of the error asserted by the customer and any other  
97 information the home service provider reasonably requires to process the request;  
98         (3) Within sixty days of receiving the customer's notice, the home service  
99 provider shall review its records and the electronic database or enhanced zip code  
100 to determine the customer's correct taxing jurisdiction. If the home service  
101 provider determines that the review shows that the amount of tax, assignment

102 of place of primary use or taxing jurisdiction is in error, the home service  
103 provider shall correct the error and, at its election, either refund or credit the  
104 amount of tax erroneously collected to the customer for a period of up to three  
105 years from the last day of the home service provider's sixty-day review period. If  
106 the home service provider determines that the review shows that the amount of  
107 tax, the assignment of place of primary use or the taxing jurisdiction is correct,  
108 the home service provider shall provide a written explanation of its determination  
109 to the customer.

110 8. For all refund claims submitted to the department of revenue on or  
111 after September 1, 2003, notwithstanding any provision of this section to the  
112 contrary, if a person legally obligated to remit the tax levied pursuant to sections  
113 144.010 to 144.525 has received a refund of such taxes for a specific issue and  
114 submits a subsequent claim for refund of such taxes on the same issue for a tax  
115 period beginning on or after the date the original refund check issued to such  
116 person, no refund shall be allowed. This subsection shall not apply and a refund  
117 shall be allowed if the refund claim is filed by a purchaser under the provisions  
118 of subsection 4 of this section, the refund claim is for use tax remitted by the  
119 purchaser, or an additional refund claim is filed by a person legally obligated to  
120 remit the tax due to any of the following:

121 (1) Receipt of additional information or an exemption certificate from the  
122 purchaser of the item at issue;

123 (2) A decision of a court of competent jurisdiction or the administrative  
124 hearing commission; or

125 (3) Changes in regulations or policy by the department of revenue.

126 9. Notwithstanding any provision of law to the contrary, the director of  
127 revenue shall respond to a request for a binding letter ruling filed in accordance  
128 with section 536.021 within sixty days of receipt of such request. If the director  
129 of revenue fails to respond to such letter ruling request within sixty days of  
130 receipt by the director, the director of revenue shall be barred from pursuing  
131 collection of any assessment of sales or use tax with respect to the issue which is  
132 the subject of the letter ruling request. For purposes of this subsection, the term  
133 "letter ruling" means a written interpretation of law by the director to a specific  
134 set of facts provided by a specific taxpayer or his or her agent.

135 10. If any tax was paid more than once, was incorrectly collected, or was  
136 incorrectly computed, such sum shall be credited on any taxes then due from the  
137 person legally obligated to remit the tax pursuant to sections 144.010 to 144.510

138 against any deficiency or tax due discovered through an audit of the person by the  
139 department of revenue through adjustment during the same tax filing period for  
140 which the audit applied.

141 **11. A cause of action against the seller by a purchaser for a tax**  
142 **erroneously or illegally collected under this chapter does not accrue**  
143 **until a purchaser has provided written notice to a seller and the seller**  
144 **has had sixty days to respond. Such notice to the seller must contain**  
145 **the information necessary to determine the validity of the request. A**  
146 **seller shall be presumed to have a reasonable business practice if in the**  
147 **collection of such tax, the seller uses a provider or a system certified**  
148 **by the director and has remitted to the state all tax collected less any**  
149 **deductions, credits, or allowances.**

144.210. 1. The burden of proving that a sale of tangible personal  
2 property, services, substances or things was not a sale at retail shall be upon the  
3 person who made the sale, except that with respect to sales, services, or  
4 transactions provided for in section 144.070. [The seller shall obtain and  
5 maintain exemption certificates signed by the purchaser or his agent as evidence  
6 for any exempt sales claimed; provided, however, that before any administrative  
7 tribunal of this state, a seller may prove that sale is exempt from tax under this  
8 chapter in accordance with proof admissible under the applicable rules of  
9 evidence; except that when a purchaser has purchased tangible personal property  
10 or services sales tax free under a claim of exemption which is found to be  
11 improper, the director of revenue may collect the proper amount of tax, interest,  
12 additions to tax and penalty from the purchaser directly. Any tax, interest,  
13 additions to tax or penalty collected by the director from the purchaser shall be  
14 credited against the amount otherwise due from the seller on the purchases or  
15 sales where the exemption was claimed.]

16 2. If the director of revenue is not satisfied with the return and payment  
17 of the tax made by any person, he is hereby authorized and empowered to make  
18 an additional assessment of tax due from such person, based upon the facts  
19 contained in the return or upon any information within his possession or that  
20 shall come into his possession.

21 3. The director of revenue shall give to the person written notice of such  
22 additional or revised assessment by certified or registered mail to the person at  
23 his or its last known address.

**144.212. 1. In addition to all other provisions of law provided for**

2 exemptions, when an exemption is claimed by a purchaser:

3 (1) The seller shall obtain identifying information of the  
4 purchaser and the reason for claiming a tax exemption at the time of  
5 the purchase;

6 (2) A purchaser shall not be required to provide a signature to  
7 claim an exemption from tax unless a paper exemption certificate is  
8 used;

9 (3) The seller shall use the standard form for claiming an  
10 exemption electronically prescribed by the director of the department  
11 of revenue and acceptable to the streamlined sales and use tax  
12 governing board;

13 (4) The seller shall obtain the same information for proof of a  
14 claimed exemption regardless of the medium in which the transaction  
15 occurred;

16 (5) The seller shall maintain proper records of exempt  
17 transactions and provide such records to the director of the  
18 department of revenue or the director's designee upon request;

19 (6) In the case of drop shipment sales, a third-party vendor, such  
20 as a drop shipper, may claim a resale exemption based on an exemption  
21 certificate provided by its customer or any other acceptable  
22 information available to the third-party vendor evidencing  
23 qualification for a resale exemption, regardless of whether the  
24 customer is registered to collect and remit sales and use tax in the state  
25 where the sale is sourced.

26 2. Sellers that comply with the requirements of this section shall  
27 be relieved from collecting and remitting tax otherwise applicable if it  
28 is determined that the purchaser improperly claimed an exemption and  
29 such purchaser shall be liable for the nonpayment of tax. Relief from  
30 liability provided under this section shall not apply to a seller who  
31 fraudulently fails to collect tax; to a seller who solicits purchasers to  
32 participate in the unlawful claim of an exemption; to a seller who  
33 accepts an exemption certificate when the purchaser claims an entity-  
34 based exemption when the subject of the transaction sought to be  
35 covered by the exemption certificate is actually received by the  
36 purchaser at a location operated by the seller and the state in which  
37 that location resides provides an exemption certificate that clearly and  
38 affirmatively indicates that the claimed exemption is not available in

39 such state; or to a seller who accepts an exemption certificate claiming  
40 multiple points of use for tangible personal property other than  
41 computer software for which an exemption claiming multiple points of  
42 use.

43 (1) A seller shall be relieved from collecting and remitting tax  
44 otherwise applicable if the seller obtains a fully completed exemption  
45 certificate or captures the relevant data elements required under the  
46 agreement within ninety days subsequent to the date of sale.

47 (2) If a seller fails to obtain an exemption certificate or all  
48 relevant data elements as provided in this section, the seller may,  
49 within one hundred twenty days subsequent to a request for  
50 substantiation by the director of the department of revenue or the  
51 director's designee, either prove that the transaction was not subject  
52 to tax by other means or obtain a fully completed exemption certificate  
53 from the purchaser, taken in good faith.

54 3. Nothing in this section shall affect the ability of the director  
55 of the department of revenue or the director's designee to require  
56 purchasers to update exemption certificate information or to reapply  
57 with the state to claim certain exemptions.

58 4. Notwithstanding the provisions of subsection 2 of this section  
59 to the contrary, the director shall relieve a seller of the tax otherwise  
60 applicable if the seller obtains a blanket exemption certificate for a  
61 purchaser with which the seller has a recurring business  
62 relationship. The director shall not request from the seller renewal of  
63 blanket certificates or updates of exemption certificate information or  
64 data elements when there is a recurring business relationship between  
65 the buyer and seller. For purposes of this section, a recurring business  
66 relationship exists when a period of no more than twelve months  
67 elapses between sales transactions.

144.285. 1. [In order to permit sellers required to collect and report the  
2 sales tax to collect the amount required to be reported and remitted, but not to  
3 change the requirements of reporting or remitting tax or to serve as a levy of the  
4 tax, and in order to avoid fractions of pennies, the director of revenue shall  
5 establish brackets, showing the amounts of tax to be collected on sales of specified  
6 amounts, which shall be applicable to all taxable transactions] **When the seller  
7 is computing the amount of tax owed by the purchaser and remitted to  
8 the state:**

9           **(1) Tax computation shall be carried to the third decimal place;**  
10 **and**

11           **(2) The tax shall be rounded to a whole cent using a method that**  
12 **rounds up to the next cent whenever the third decimal place is greater**  
13 **than four.**

14           2. [In all instances where statements covering taxable purchases are  
15 rendered to the taxpayer on a monthly or other periodic basis, the amount of tax  
16 shall be determined by applying the applicable tax rate to the taxable purchases  
17 represented on the statement, rounded to the nearest whole cent, or by  
18 application of the brackets established by the director of revenue, at the option  
19 of the retail vendor] **Sellers may elect to compute the tax due on a**  
20 **transaction on an item or an invoice basis. The provision of this**  
21 **subsection may be applied to the aggregated state and local taxes.**

22           3. No vendor or seller shall knowingly charge or receive from a purchaser  
23 as a sales tax any sum in excess of the sums provided for in this section.

24           4. [A vendor may, at his option, determine the amount charged to and  
25 received from each purchaser by use of a formula which applies the applicable tax  
26 rate to each taxable purchase, rounded to the nearest whole cent. The formula  
27 shall be uniformly and consistently applied to all purchases similarly situated.

28           5.] Amounts which a vendor charges to and receives from the purchaser  
29 in accordance with this section shall not be includable in his gross receipts if the  
30 amounts are separately charged or stated.

31           **[6.] 5.** If sales tax for one or more local political subdivisions is owed by  
32 a taxpayer pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less  
33 than all sales tax due for a filing period specified in section 144.080, the director  
34 of revenue shall deposit the tax remitted proportionately to each taxing  
35 jurisdiction in accordance with the percentage that each such jurisdiction's share  
36 of the tax due for the filing period bears to the total tax due from such taxpayer  
37 for such period. The unpaid balance due along with penalties and interest shall  
38 be similarly prorated among the state and all local jurisdictions for which tax was  
39 due during the filing period for which an underpayment occurs. The provisions  
40 of this subsection shall apply to all returns or remittances relating to sales made  
41 on or after January 1, 1984.

          144.517. In addition to the exemptions granted pursuant to section  
2 144.030, there shall also be exempted from state sales and use taxes all sales of  
3 **[textbooks] school instructional materials**, as defined by section 170.051,

4 when such [textbook is] **school instructional materials** are purchased by a  
5 student who possesses proof of current enrollment at any Missouri public or  
6 private university, college or other postsecondary institution of higher learning  
7 offering a course of study leading to a degree in the liberal arts, humanities or  
8 sciences or in a professional, vocational or technical field, provided that the books  
9 which are exempt from state sales tax are those required or recommended for a  
10 class. Upon request the institution or department must provide at least one list  
11 of [textbooks] **school instructional materials** to the bookstore each  
12 semester. Alternately, the student may provide to the bookstore a list from the  
13 instructor, department or institution of his or her required or recommended  
14 [textbooks. This exemption shall not apply to any locally imposed sales or use  
15 tax] **school instructional materials**.

144.526. 1. This section shall be known and may be cited as the "Show  
2 Me Green Sales Tax Holiday".

3 2. [For purposes of this section, the following terms mean:

4 (1) "Appliance", clothes washers and dryers, water heaters, trash  
5 compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners,  
6 furnaces, refrigerators and freezers; and

7 (2) "Energy star certified", any appliance approved by both the United  
8 States Environmental Protection Agency and the United States Department of  
9 Energy as eligible to display the energy star label, as amended from time to time.

10 3.] In each year beginning on or after January 1, 2009, there is hereby  
11 specifically exempted from state sales tax law **and all local sales and use**  
12 **taxes** all retail sales of any [energy star certified] new appliance **that is an**  
13 **energy star qualified product with a sales price of**, up to one thousand five  
14 hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m.  
15 on April nineteenth and ending at midnight on April twenty-fifth. **Where a**  
16 **purchaser and seller are located in two different time zones, the time**  
17 **zone of the seller's location shall determine the authorized exemption**  
18 **period.**

19 [4. A political subdivision may allow the sales tax holiday under this  
20 section to apply to its local sales taxes by enacting an ordinance to that  
21 effect. Any such political subdivision shall notify the department of revenue not  
22 less than forty-five calendar days prior to the beginning date of the sales tax  
23 holiday occurring in that year of any such ordinance or order.

24 5. This section may not apply to any retailer when less than two percent

25 of the retailer's merchandise offered for sale qualifies for the sales tax  
26 holiday. The retailer shall offer a sales tax refund in lieu of the sales tax  
27 holiday.]

28       **3. A sale of property which is eligible for an exemption under**  
29 **subsection 1 of this section but is purchased under a layaway sale shall**  
30 **only qualify for an exemption if:**

31       **(1) Final payment on a layaway order is made by, and the**  
32 **property is given to, the purchaser during the exemption period; or**

33       **(2) The purchaser selects the property and the seller accepts the**  
34 **order for the property during the exemption period, for immediate**  
35 **delivery upon full payment, even if delivery is made after the**  
36 **exemption period.**

37       **4. The exemption of a bundled transaction shall be calculated as**  
38 **provided by law for all other bundled transactions.**

39       **5. (1) For any discount offered by a seller that is a reduction of**  
40 **the sales price of the product, the discounted sales price shall**  
41 **determine whether the sales price falls below the price threshold**  
42 **provided in subsection 1 of this section. A coupon that reduces the**  
43 **sales price shall be treated as a discount only if the seller is not**  
44 **reimbursed for the coupon amount by a third party.**

45       **(2) If a discount applies to the total amount paid by a purchaser**  
46 **rather than to the sales price of a particular product and the purchaser**  
47 **has purchased both exempt property and taxable property, the seller**  
48 **shall allocate the discount based on the total sales prices of the taxable**  
49 **property compared to the total sales prices of all property sold in the**  
50 **same transaction.**

51       **6. Items that are normally sold as a single unit shall continue to**  
52 **be sold in that manner and shall not be priced separately and sold as**  
53 **individual items.**

54       **7. Items that are purchased during an exemption period but that**  
55 **are not delivered to the purchaser until after the exemption period due**  
56 **to the item not being in stock shall qualify for an exemption. The**  
57 **provisions of this subsection shall not apply to an item that was**  
58 **delivered during an exemption period but was purchased prior to or**  
59 **after the exemption period.**

60       **8. (1) If a purchaser purchases an item of eligible property**  
61 **during an exemption period, but later exchanges the item for a similar**



62 eligible item after the exemption period, no additional tax shall be due  
63 on the new item.

64 (2) If a purchaser purchases an item of eligible property during  
65 an exemption period, but later returns the item after the exemption  
66 period and receives credit on the purchase of a different nonexempt  
67 item, the appropriate sales tax shall be due on the sale of the newly  
68 purchased item.

69 (3) If a purchaser purchases an item of eligible property before  
70 an exemption period, but during the exemption period returns the item  
71 and receives credit on the purchase of a different item of eligible  
72 property, no sales tax shall be due on the sale of the new item if the  
73 new item is purchased during the exemption period.

74 (4) For a sixty day period immediately following the end of the  
75 exemption period, if a purchaser returns an exempt item no credit for  
76 or refund of sales tax shall be given unless the purchaser provides a  
77 receipt or invoice that shows tax was paid, or the seller has sufficient  
78 documentation to show that tax was paid on the item being returned.

79 9. For items that require delivery, an item shall be considered  
80 exempt if:

81 (1) The item is both delivered to and paid for by the purchaser  
82 during the exemption period; or

83 (2) The purchaser orders and pays for the item and the seller  
84 accepts the order during the exemption period for immediate shipment,  
85 even if delivery is made after the exemption period. For the purposes  
86 of this subdivision, a seller shall be considered to have accepted an  
87 order when the seller has taken action to fill the order for immediate  
88 shipment. Actions to fill an order shall include placement of an "in  
89 date" stamp on a mail order or the assignment of an "order number" to  
90 a telephone order. An order shall be considered for immediate  
91 shipment when the purchaser does not request delayed shipment. An  
92 order shall be considered for immediate shipment notwithstanding a  
93 shipment that may be delayed because of a backlog of orders or  
94 because an item is currently unavailable or on back order.

144.600. 1. This law may be cited as the "Compensating Use Tax Law".

2 2. All provisions in sections 144.010 to 144.527 with respect to  
3 sales into this state by out-of-state sellers apply to the Compensating  
4 Use Tax Law.

144.612. A vendor is required to register with the director under  
2 this chapter for the collection and remittance of use tax if the vendor  
3 is engaged in business activities within this state. For purposes of this  
4 chapter, "engages in business activities within this state" includes:

5 (1) Maintaining or having a franchisee or licensee operating  
6 under the seller's trade name in this state if the franchisee or licensee  
7 is required to collect sales tax pursuant to sections 144.010 to 144.525;

8 (2) Soliciting sales or taking orders by sales agents or traveling  
9 representatives;

10 (3) A vendor is presumed to engage in business activities within  
11 this state if any person, other than a common carrier acting in its  
12 capacity as such, that has substantial nexus with this state:

13 (a) Sells a similar line of products as the vendor and does so  
14 under the same or a similar business name;

15 (b) Maintains an office, distribution facility, warehouse, or  
16 storage place, or similar place of business in the state to facilitate the  
17 delivery of property or services sold by the vendor to the vendor's  
18 customers;

19 (c) Delivers, installs, assembles, or performs maintenance  
20 services for the vendor's customers within the state;

21 (d) Facilitates the vendor's delivery of property to customers in  
22 the state by allowing the vendor's customers to pick up property sold  
23 by the vendor at an office, distribution facility, warehouse, storage  
24 place, or similar place of business maintained by the person in the  
25 state; or

26 (e) Conducts any other activities in the state that are  
27 significantly associated with the vendor's ability to establish and  
28 maintain a market in the state for the sales;

29 (4) The presumption in subdivision (3) of this section may be  
30 rebutted by demonstrating that the person's activities in the state are  
31 not significantly associated with the vendor's ability to establish or  
32 maintain a market in this state for the vendor's sales;

33 (5) Notwithstanding subdivision (3) of this section, a vendor shall  
34 be presumed to engage in business activities within this state if the  
35 vendor enters into an agreement with one or more residents of this  
36 state under which the resident, for a commission or other  
37 consideration, directly or indirectly refers potential customers,

38 whether by a link on an internet website, an in-person oral  
39 presentation, telemarketing, or otherwise, to the vendor, if the  
40 cumulative gross receipts from sales by the vendor to customers in the  
41 state who are referred to the vendor by all residents with this type of  
42 an agreement with the vendor is in excess of ten thousand dollars  
43 during the preceding twelve months;

44 (6) The presumption in subdivision (5) of this section may be  
45 rebutted by submitting proof that the residents with whom the vendor  
46 has an agreement did not engage in any activity within the state that  
47 was significantly associated with the vendor's ability to establish or  
48 maintain the vendor's market in the state during the preceding twelve  
49 months. Such proof may consist of sworn written statements from all  
50 of the residents with whom the vendor has an agreement stating that  
51 they did not engage in any solicitation in the state on behalf of the  
52 vendor during the preceding year provided that such statements were  
53 provided and obtained in good faith.

144.655. 1. Every vendor, on or before the last day of the month following  
2 each calendar quarterly period of three months, shall file with the director of  
3 revenue a return of all taxes collected for the preceding quarter in the form  
4 prescribed by the director of revenue, showing the total sales price of the tangible  
5 personal property sold by the vendor, the storage, use or consumption of which  
6 is subject to the tax levied by this law, and other information the director of  
7 revenue deems necessary. The return shall be accompanied by a remittance of  
8 the amount of the tax required to be collected by the vendor during the period  
9 covered by the return. Returns shall be signed by the vendor or the vendor's  
10 authorized agent. The director of revenue may promulgate rules or regulations  
11 changing the filing and payment requirements of vendors, but shall not require  
12 any vendor to file and pay more frequently than required in this section.

13 2. Where the aggregate amount of tax required to be collected by a vendor  
14 is in excess of two hundred and fifty dollars for either the first or second month  
15 of a calendar quarter, the vendor shall pay such aggregate amount for such  
16 months to the director of revenue by the twentieth day of the succeeding  
17 month. The amount so paid shall be allowed as a credit against the liability  
18 shown on the vendor's quarterly return required by this section.

19 3. Where the aggregate amount of tax required to be collected by a vendor  
20 is less than forty-five dollars in a calendar quarter, the director of revenue shall

21 by regulation permit the vendor to file a return for a calendar year. The return  
22 shall be filed and the taxes paid on or before January thirty-first of the  
23 succeeding year.

24 4. Except as provided in subsection 5 of this section, every person  
25 purchasing tangible personal property, the storage, use or consumption of which  
26 is subject to the tax levied by sections 144.600 to 144.748, who has not paid the  
27 tax due to a vendor registered in accordance with the provisions of section  
28 144.650, shall file with the director of revenue a return for the preceding  
29 reporting period in the form and manner that the director of revenue prescribes,  
30 showing the total sales price of the tangible property purchased during the  
31 preceding reporting period and any other information that the director of revenue  
32 deems necessary for the proper administration of sections 144.600 to  
33 144.748. The return shall be accompanied by a remittance of the amount of the  
34 tax required by sections 144.600 to 144.748 to be paid by the person. Returns  
35 shall be signed by the person liable for the tax or such person's duly authorized  
36 agent. For purposes of this subsection, the reporting period shall be determined  
37 by the director of revenue and may be a calendar quarter or a calendar  
38 year. Annual returns and payments required by the director pursuant to this  
39 subsection shall be due on or before April fifteenth of the year for the preceding  
40 calendar year and quarterly returns and payments shall be due on or before the  
41 last day of the month following each calendar period of three months. Upon the  
42 taxpayer's request, the director may allow the filing of such returns and payments  
43 on a monthly basis. If a taxpayer elects to file a monthly return and payment,  
44 such return and payment shall be due on or before the twentieth day of the  
45 succeeding month.

46 5. Any person purchasing tangible personal property subject to the taxes  
47 imposed by sections 144.600 to 144.748 shall not be required to file a use tax  
48 return with the director of revenue if such purchases on which such taxes were  
49 not paid do not exceed in the aggregate two thousand dollars in any calendar  
50 year.

51 6. Nothing in subsection 5 of this section shall relieve a vendor of liability  
52 to collect the tax imposed pursuant to sections 144.600 to 144.748 on the total  
53 gross receipts of all sales of tangible personal property used, stored or consumed  
54 in this state and to remit all taxes collected to the director of revenue in  
55 accordance with the provisions of this section nor shall it relieve a purchaser from  
56 paying such taxes to a vendor registered in accordance with the provisions of

57 section 144.650.

58 **7. Any out-of-state seller which is not legally required to register**  
59 **for use tax in this state but chooses to collect and remit use tax under**  
60 **sections 144.600 to 144.761 shall file a return for the calendar year. The**  
61 **return shall be filed and the taxes paid on or before January thirty-**  
62 **first of the succeeding year.**

144.710. [From every remittance made by a vendor as required by sections  
2 144.600 to 144.745 to the director of revenue on or before the date when the  
3 remittance becomes due, the vendor may deduct and retain an amount equal to  
4 two percent thereof] **Sections 144.210 and 144.212, pertaining to the**  
5 **allowance for timely remittance of payment, are applicable to the tax**  
6 **levied by this law.**

144.759. 1. All local use taxes collected by the director of revenue  
2 pursuant to sections 144.757 to 144.761 on behalf of any county or municipality,  
3 less one percent for cost of collection, which shall be deposited in the state's  
4 general revenue fund after payment of premiums for surety bonds as provided in  
5 section 32.087 shall be deposited with the state treasurer in a local use tax trust  
6 fund, which fund shall be separate and apart from the local sales tax trust  
7 funds. The moneys in such local use tax trust fund shall not be deemed to be  
8 state funds and shall not be commingled with any funds of the state. The  
9 director of revenue shall keep accurate records of the amount of money in the  
10 trust fund which was collected in each county or municipality imposing a local  
11 use tax, and the records shall be open to the inspection of officers of the county  
12 or municipality and to the public. No later than the tenth day of each month, the  
13 director of revenue shall distribute all moneys deposited in the trust fund during  
14 the preceding month, except as provided in subsection 2 of this section, to the  
15 county or municipality treasurer, or such other officer as may be designated by  
16 the county or municipality ordinance or order, of each county or municipality  
17 imposing the tax authorized by sections 144.757 to 144.761, the sum due the  
18 county or municipality as certified by the director of revenue.

19 2. The director of revenue shall distribute all moneys which would be due  
20 any county having a charter form of government and having a population of nine  
21 hundred thousand or more to the county treasurer or such other officer as may  
22 be designated by county ordinance, who shall distribute such moneys as follows:  
23 the portion of the use tax imposed by the county which equals one-half the rate  
24 of sales tax in effect for such county shall be disbursed to the county treasurer for

25 expenditure throughout the county for public safety, parks, and job creation,  
26 subject to any qualifications and regulations adopted by ordinance of the  
27 county. Such ordinance shall require an audited comprehensive financial report  
28 detailing the management and use of such funds each year. Such ordinance shall  
29 also require that the county and the municipal league of the county jointly  
30 prepare a strategy to guide expenditures of funds and conduct an annual review  
31 of the strategy. The treasurer or such other officer as may be designated by  
32 county ordinance shall distribute one-third of the balance to the county and to  
33 each city, town and village in group B according to section 66.620 as modified by  
34 this section, a portion of the two-thirds remainder of such balance equal to the  
35 percentage ratio that the population of each such city, town or village bears to the  
36 total population of all such group B cities, towns and villages. For the purposes  
37 of this subsection, population shall be determined by the last federal decennial  
38 census or the latest census that determines the total population of the county and  
39 all political subdivisions therein. For the purposes of this subsection, each city,  
40 town or village in group A according to section 66.620 but whose per capita sales  
41 tax receipts during the preceding calendar year pursuant to sections 66.600 to  
42 66.630 were less than the per capita countywide average of all sales tax receipts  
43 during the preceding calendar year, shall be treated as a group B city, town or  
44 village until the per capita amount distributed to such city, town or village equals  
45 the difference between the per capita sales tax receipts during the preceding  
46 calendar year and the per capita countywide average of all sales tax receipts  
47 during the preceding calendar year.

48         3. The director of revenue may authorize the state treasurer to make  
49 refunds from the amounts in the trust fund and credited to any county or  
50 municipality for erroneous payments and overpayments made, and may redeem  
51 dishonored checks and drafts deposited to the credit of such counties or  
52 municipalities. If any county or municipality abolishes the tax, the county or  
53 municipality shall notify the director of revenue of the action [at least ninety days  
54 prior to the effective date of the repeal,] and the director of revenue may order  
55 retention in the trust fund, for a period of one year, of two percent of the amount  
56 collected after receipt of such notice to cover possible refunds or overpayment of  
57 the tax and to redeem dishonored checks and drafts deposited to the credit of  
58 such accounts. After one year has elapsed after the effective date of abolition of  
59 the tax in such county or municipality, the director of revenue shall authorize the  
60 state treasurer to remit the balance in the account to the county or municipality

61 and close the account of that county or municipality. The director of revenue  
62 shall notify each county or municipality of each instance of any amount refunded  
63 or any check redeemed from receipts due the county or municipality.

64 4. Except as modified in sections 144.757 to 144.761, all provisions of  
65 sections 32.085 [and] to 32.087 applicable to the local sales tax, except for  
66 subsection 12 of section 32.087, and all provisions of sections 144.600 to 144.745  
67 shall apply to the tax imposed pursuant to sections 144.757 to 144.761, and the  
68 director of revenue shall perform all functions incident to the administration,  
69 collection, enforcement, and operation of the tax.

144.761. 1. No county or municipality imposing a local use tax pursuant  
2 to sections 144.757 to 144.761 may repeal or amend such local use tax unless  
3 such repeal or amendment is submitted to and approved by the voters of the  
4 county or municipality in the manner provided in section 144.757; provided,  
5 however, that the repeal of the local sales tax within the county or municipality  
6 shall be deemed to repeal the local use tax imposed pursuant to sections 144.757  
7 to 144.761.

8 2. Whenever the governing body of any county or municipality in which  
9 a local use tax has been imposed in the manner provided by sections 144.757 to  
10 144.761 receives a petition, signed by fifteen percent of the registered voters of  
11 such county or municipality voting in the last gubernatorial election, calling for  
12 an election to repeal such local use tax, the governing body shall submit to the  
13 voters of such county or municipality a proposal to repeal the county or  
14 municipality use tax imposed pursuant to sections 144.757 to 144.761. If a  
15 majority of the votes cast on the proposal by the registered voters voting thereon  
16 are in favor of the proposal to repeal the local use tax, then the ordinance or  
17 order imposing the local use tax, along with any amendments thereto, is repealed.  
18 If a majority of the votes cast by the registered voters voting thereon are opposed  
19 to the proposal to repeal the local use tax, then the ordinance or order imposing  
20 the local use tax, along with any amendments thereto, shall remain in  
21 effect. **Subsection 19 of section 32.087 shall apply to such repeal of the**  
22 **tax authorized under sections 144.757 to 144.761.**

184.845. 1. The board of the district may impose a museum and cultural  
2 district sales tax by resolution on all retail sales made in such museum and  
3 cultural district which are subject to [taxation pursuant to the provisions of  
4 sections 144.010 to 144.525] **sales tax under chapter 144.** Such museum and  
5 cultural district sales tax may be imposed for any museum or cultural purpose

6 designated by the board of the museum and cultural district. If the resolution is  
7 adopted the board of the district may submit the question of whether to impose  
8 a sales tax authorized by this section to the qualified voters, who shall have the  
9 same voting interests as with the election of members of the board of the district.

10         2. The sales tax authorized by this section shall become effective [on the  
11 first day of the second calendar quarter following adoption of the tax by the board  
12 or qualified voters] **as provided in subsection 19 of section 32.087**, if the  
13 board elects to submit the question of whether to impose a sales tax to the  
14 qualified voters.

15         3. In each museum and cultural district in which a sales tax has been  
16 imposed in the manner provided by this section, every retailer shall add the tax  
17 imposed by the museum and cultural district pursuant to this section to the  
18 retailer's sale price, and when so added such tax shall constitute a part of the  
19 price, shall be a debt of the purchaser to the retailer until paid, and shall be  
20 recoverable at law in the same manner as the purchase price.

21         4. In order to permit sellers required to collect and report the sales tax  
22 authorized by this section to collect the amount required to be reported and  
23 remitted, but not to change the requirements of reporting or remitting tax or to  
24 serve as a levy of the tax, and in order to avoid fractions of pennies, the [museum  
25 and cultural district may establish appropriate brackets which shall be used in  
26 the district imposing a tax pursuant to this section in lieu of those brackets  
27 provided in] **tax shall be calculated as authorized by the provisions of**  
28 section 144.285.

29         5. All revenue received by a museum and cultural district from the tax  
30 authorized by this section which has been designated for a certain museum or  
31 cultural purpose shall be deposited in a special trust fund and shall be used  
32 solely for such designated purpose. All funds remaining in the special trust fund  
33 shall continue to be used solely for such designated museum or cultural  
34 purpose. Any funds in such special trust fund which are not needed for current  
35 expenditures may be invested by the board of directors in accordance with  
36 applicable laws relating to the investment of other museum or cultural district  
37 funds.

38         6. The sales tax may be imposed at a rate of one-half of one percent,  
39 three-fourths of one percent or one percent on the receipts from the sale at retail  
40 of all tangible personal property or taxable services at retail within the museum  
41 and cultural district adopting such tax, if such property and services are subject



42 to taxation by the state of Missouri [pursuant to the provisions of sections  
43 144.010 to 144.525] **under chapter 144**. Any museum and cultural district  
44 sales tax imposed pursuant to this section shall be imposed at a rate that shall  
45 be uniform throughout the district.

46 7. On and after the effective date of any tax imposed pursuant to this  
47 section, the [museum and cultural district] **director of revenue** shall perform  
48 all functions incident to the administration, collection, enforcement, and operation  
49 of the tax. The tax imposed pursuant to this section shall be collected and  
50 reported upon such forms and under such administrative rules and regulations  
51 as may be prescribed by the [museum and cultural district] **director of**  
52 **revenue**.

53 8. All applicable provisions contained in sections 144.010 to 144.525  
54 governing the state sales tax, sections 32.085 [and] to 32.087, and section 32.057,  
55 the uniform confidentiality provision, shall apply to the collection of the tax  
56 imposed by this section, except as modified in this section. All revenue collected  
57 under this section by the director of the department of revenue on behalf of the  
58 museum and cultural districts[, except for one percent for the cost of collection  
59 which shall be deposited in the state's general revenue fund,] shall be deposited  
60 in a special trust fund, which is hereby created and shall be known as the  
61 "Missouri Museum Cultural District Tax Fund", and shall be used solely for such  
62 designated purpose. [Moneys in the fund shall not be deemed to be state funds,  
63 and shall not be commingled with any funds of the state.] The director may make  
64 refunds from the amounts in the fund and credited to the district for erroneous  
65 payments and overpayments made, and may redeem dishonored checks and drafts  
66 deposited to the credit of such county.

67 9. All exemptions granted to agencies of government, organizations,  
68 persons and to the sale of certain articles and items of tangible personal property  
69 and taxable services pursuant to the provisions of sections 144.010 to 144.525 are  
70 hereby made applicable to the imposition and collection of the tax imposed by this  
71 section.

72 10. The same sales tax permit, exemption certificate and retail certificate  
73 required by sections 144.010 to 144.525 for the administration and collection of  
74 the state sales tax shall satisfy the requirements of this section, and no  
75 additional permit or exemption certificate or retail certificate shall be required;  
76 except that the museum and cultural district may prescribe a form of exemption  
77 certificate for an exemption from the tax imposed by this section.

78           11. The penalties provided in section 32.057 and sections 144.010 to  
79 144.525 for violation of those sections are hereby made applicable to violations  
80 of this section.

81           12. [For the purpose of a sales tax imposed by a resolution pursuant to  
82 this section, all retail sales except retail sales of motor vehicles shall be deemed  
83 to be consummated at the place of business of the retailer unless the tangible  
84 personal property sold is delivered by the retailer or the retailer's agent to an  
85 out-of-state destination or to a common carrier for delivery to an out-of-state  
86 destination. In the event a retailer has more than one place of business in this  
87 state which participates in the sale, the sale shall be deemed to be consummated  
88 at the place of business of the retailer where the initial order for the tangible  
89 personal property is taken, even though the order shall be forwarded elsewhere  
90 for acceptance, approval of credit, shipment or billing. A sale by a retailer's  
91 employee shall be deemed to be consummated at the place of business from which  
92 the employee works.

93           13.] All sales taxes collected by the museum and cultural district shall be  
94 deposited by the museum and cultural district in a special fund to be expended  
95 for the purposes authorized in this section. The museum and cultural district  
96 shall keep accurate records of the amount of money which was collected pursuant  
97 to this section, and the records shall be open to the inspection by the officers and  
98 directors of each museum and cultural district and the Missouri department of  
99 revenue. Tax returns filed by businesses within the district shall otherwise be  
100 considered as confidential in the same manner as sales tax returns filed with the  
101 Missouri department of revenue.

102           [14.] 13. No museum and cultural district imposing a sales tax pursuant  
103 to this section may repeal or amend such sales tax unless such repeal or  
104 amendment will not impair the district's ability to repay any liabilities which it  
105 has incurred, money which it has borrowed or revenue bonds, notes or other  
106 obligations which it has issued or which have been issued to finance any project  
107 or projects.

108           14. **Except as modified in this section, all provisions of sections**  
109 **32.085 to 32.087 shall apply to the tax imposed under this section.**

208.1050. 1. There is hereby created in the state treasury the "Missouri  
2 Senior Services Protection Fund", which shall consist of money collected under  
3 subsection 2 of this section. The state treasurer shall be custodian of the fund.  
4 In accordance with sections 30.170 and 30.180, the state treasurer may approve

5 disbursements. The fund shall be a dedicated fund and, upon appropriation,  
6 money in the fund shall be used solely for the administration of subsection 2 of  
7 this section. Notwithstanding the provisions of section 33.080 to the contrary,  
8 any moneys remaining in the fund at the end of the biennium shall not revert to  
9 the credit of the general revenue fund. The state treasurer shall invest moneys  
10 in the fund in the same manner as other funds are invested. Any interest and  
11 moneys earned on such investments shall be credited to the fund.

12       2. [The state treasurer shall deposit from moneys that otherwise would  
13 have been deposited into the general revenue fund an amount equal to fifty-five  
14 million one hundred thousand dollars into the Missouri senior services protection  
15 fund. At least one-quarter of such amount shall be deposited on or before July  
16 15, 2013, an additional one-quarter by October 15, 2013, and an additional  
17 one-quarter by January 15, 2014. The remaining amount shall be deposited by  
18 March 15, 2014.] **The director of the department of revenue shall**  
19 **calculate the amount of deductions claimed under subsection 2 of**  
20 **section 143.171 during fiscal year 2018. Such calculated amount, not to**  
21 **exceed forty million dollars, shall annually be deposited in the Missouri**  
22 **senior services protection fund.** Moneys in the fund shall be allocated for  
23 services for low-income seniors and people with disabilities.

221.407. 1. The commission of any regional jail district may impose, by  
2 order, a sales tax in the amount of one-eighth of one percent, one-fourth of one  
3 percent, three-eighths of one percent, or one-half of one percent on all retail sales  
4 made in such region which are subject to taxation [pursuant to the provisions of  
5 sections 144.010 to 144.525] **under chapter 144** for the purpose of providing jail  
6 services and court facilities and equipment for such region. The tax authorized  
7 by this section shall be in addition to any and all other sales taxes allowed by  
8 law, except that no order imposing a sales tax pursuant to this section shall be  
9 effective unless the commission submits to the voters of the district, on any  
10 election date authorized in chapter 115, a proposal to authorize the commission  
11 to impose a tax.

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

14       Shall the regional jail district of \_\_\_\_\_ (counties' names) impose a  
15 region-wide sales tax of \_\_\_\_\_ (insert amount) for the purpose of providing jail  
16 services and court facilities and equipment for the region?

17

☐ YES

☐ NO

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

20 If a majority of the votes cast on the proposal by the qualified voters of the  
21 district voting thereon are in favor of the proposal, then the order and any  
22 amendment to such order shall be in effect [on the first day of the second quarter  
23 immediately following the election approving the proposal] **as provided by**  
24 **subsection 19 of section 32.087**. If the proposal receives less than the  
25 required majority, the commission shall have no power to impose the sales tax  
26 authorized pursuant to this section unless and until the commission shall again  
27 have submitted another proposal to authorize the commission to impose the sales  
28 tax authorized by this section and such proposal is approved by the required  
29 majority of the qualified voters of the district voting on such proposal; however,  
30 in no event shall a proposal pursuant to this section be submitted to the voters  
31 sooner than twelve months from the date of the last submission of a proposal  
32 pursuant to this section.

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

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

43 5. All sales taxes collected by the director of revenue pursuant to this  
44 section on behalf of any district[, less one percent for cost of collection which shall  
45 be deposited in the state's general revenue fund after payment of premiums for  
46 surety bonds as provided in section 32.087,] shall be deposited in a special trust  
47 fund, which is hereby created, to be known as the "Regional Jail District Sales  
48 Tax Trust Fund". [The moneys in the regional jail district sales tax trust fund  
49 shall not be deemed to be state funds and shall not be commingled with any funds  
50 of the state.] The director of revenue shall keep accurate records of the amount  
51 of money in the trust fund which was collected in each district imposing a sales  
52 tax pursuant to this section, and the records shall be open to the inspection of  
53 officers of each member county and the public. Not later than the tenth day of

54 each month the director of revenue shall distribute all moneys deposited in the  
55 trust fund during the preceding month to the district which levied the tax. Such  
56 funds shall be deposited with the treasurer of each such district, and all  
57 expenditures of funds arising from the regional jail district sales tax trust fund  
58 shall be paid pursuant to an appropriation adopted by the commission and shall  
59 be approved by the commission. Expenditures may be made from the fund for  
60 any function authorized in the order adopted by the commission submitting the  
61 regional jail district tax to the voters.

62 6. The director of revenue may make refunds from the amounts in the  
63 trust fund and credited to any district for erroneous payments and overpayments  
64 made, and may redeem dishonored checks and drafts deposited to the credit of  
65 such districts. If any district abolishes the tax, the commission shall notify the  
66 director of revenue of the action [at least ninety days prior to the effective date  
67 of the repeal,] and the director of revenue may order retention in the trust fund,  
68 for a period of one year, of two percent of the amount collected after receipt of  
69 such notice to cover possible refunds or overpayment of the tax and to redeem  
70 dishonored checks and drafts deposited to the credit of such accounts. After one  
71 year has elapsed after the effective date of abolition of the tax in such district,  
72 the director of revenue shall remit the balance in the account to the district and  
73 close the account of that district. The director of revenue shall notify each  
74 district in each instance of any amount refunded or any check redeemed from  
75 receipts due the district.

76 7. Except as provided in this section, all provisions of sections 32.085  
77 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

78 8. The provisions of this section shall expire September 30, 2028.

238.235. 1. (1) Any transportation development district may by  
2 resolution impose a transportation development district sales tax on all retail  
3 sales made in such transportation development district which are subject to  
4 taxation [pursuant to the provisions of sections 144.010 to 144.525] **under**  
5 **chapter 144**, except such transportation development district sales tax shall not  
6 apply to the sale or use of motor vehicles, trailers, boats or outboard motors [nor  
7 to all sales of electricity or electrical current, water and gas, natural or artificial,  
8 nor to sales of service to telephone subscribers, either local or long distance],  
9 **electricity piped natural or artificial gas, or other fuels delivered by**  
10 **the seller**. Such transportation development district sales tax may be imposed  
11 for any transportation development purpose designated by the transportation

12 development district in its ballot of submission to its qualified voters, except that  
13 no resolution enacted pursuant to the authority granted by this section shall be  
14 effective unless:

15 (a) The board of directors of the transportation development district  
16 submits to the qualified voters of the transportation development district a  
17 proposal to authorize the board of directors of the transportation development  
18 district to impose or increase the levy of an existing tax pursuant to the  
19 provisions of this section; or

20 (b) The voters approved the question certified by the petition filed  
21 pursuant to subsection 5 of section 238.207.

22 (2) If the transportation district submits to the qualified voters of the  
23 transportation development district a proposal to authorize the board of directors  
24 of the transportation development district to impose or increase the levy of an  
25 existing tax pursuant to the provisions of paragraph (a) of subdivision (1) of this  
26 subsection, the ballot of submission shall contain, but need not be limited to, the  
27 following language:

28 Shall the transportation development district of \_\_\_\_\_ (transportation  
29 development district's name) impose a transportation development district-wide  
30 sales tax at the rate of \_\_\_\_\_ (insert amount) for a period of \_\_\_\_\_ (insert  
31 number) years from the date on which such tax is first imposed for the purpose  
32 of \_\_\_\_\_ (insert transportation development purpose)?

33 ☐ YES ☐ NO

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

36 If a majority of the votes cast on the proposal by the qualified voters voting  
37 thereon are in favor of the proposal, then the resolution and any amendments  
38 thereto shall be in effect **as provided by subsection 19 of section 32.087**. If  
39 a majority of the votes cast by the qualified voters voting are opposed to the  
40 proposal, then the board of directors of the transportation development district  
41 shall have no power to impose the sales tax authorized by this section unless and  
42 until the board of directors of the transportation development district shall again  
43 have submitted another proposal to authorize it to impose the sales tax pursuant  
44 to the provisions of this section and such proposal is approved by a majority of  
45 the qualified voters voting thereon.

46 (3) [The sales tax authorized by this section shall become effective on the  
47 first day of the second calendar quarter after the department of revenue receives

48 notification of the tax.

49 (4) In each transportation development district in which a sales tax has  
50 been imposed in the manner provided by this section, every retailer shall add the  
51 tax imposed by the transportation development district pursuant to this section  
52 to the retailer's sale price, and when so added such tax shall constitute a part of  
53 the price, shall be a debt of the purchaser to the retailer until paid, and shall be  
54 recoverable at law in the same manner as the purchase price.

55 (5) In order to permit sellers required to collect and report the sales tax  
56 authorized by this section to collect the amount required to be reported and  
57 remitted, but not to change the requirements of reporting or remitting tax or to  
58 serve as a levy of the tax, and in order to avoid fractions of pennies, the  
59 transportation development district may establish appropriate brackets which  
60 shall be used in the district imposing a tax pursuant to this section in lieu of  
61 those brackets provided in section 144.285.

62 (6)] All revenue received by a transportation development district from the  
63 tax authorized by this section which has been designated for a certain  
64 transportation development purpose shall be deposited in a special trust fund and  
65 shall be used solely for such designated purpose. Upon the expiration of the  
66 period of years approved by the qualified voters pursuant to subdivision (2) of this  
67 subsection or if the tax authorized by this section is repealed pursuant to  
68 subsection 6 of this section, all funds remaining in the special trust fund shall  
69 continue to be used solely for such designated transportation development  
70 purpose. Any funds in such special trust fund which are not needed for current  
71 expenditures may be invested by the board of directors in accordance with  
72 applicable laws relating to the investment of other transportation development  
73 district funds.

74 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one  
75 percent, up to a maximum of one percent on the receipts from the sale at retail  
76 of all tangible personal property or taxable services at retail within the  
77 transportation development district adopting such tax, if such property and  
78 services are subject to taxation by the state of Missouri pursuant to [the  
79 provisions of sections 144.010 to 144.525] **chapter 144**, except such  
80 transportation development district sales tax shall not apply to the sale or use of  
81 motor vehicles, trailers, boats or outboard motors nor to public utilities. Any  
82 transportation development district sales tax imposed pursuant to this section  
83 shall be imposed at a rate that shall be uniform throughout the district.

84           2. The resolution imposing the sales tax pursuant to this section shall  
85 impose upon all sellers a tax for the privilege of engaging in the business of  
86 selling tangible personal property or rendering taxable services at retail to the  
87 extent and in the manner provided [in sections 144.010 to 144.525] **under**  
88 **chapter 144**, and the rules and regulations of the director of revenue issued  
89 pursuant thereto; except that the rate of the tax shall be the rate imposed by the  
90 resolution as the sales tax and the tax shall be reported and returned to and  
91 collected by the transportation development district.

92           3. [On and after the effective date of any tax imposed pursuant to this  
93 section, the director of revenue shall perform all functions incident to the  
94 administration, collection, enforcement, and operation of the tax, and the director  
95 of revenue shall collect, in addition to all other sales taxes imposed by law, the  
96 additional tax authorized pursuant to this section. The tax imposed pursuant to  
97 this section and the taxes imposed pursuant to all other laws of the state of  
98 Missouri shall be collected together and reported upon such forms and pursuant  
99 to such administrative rules and regulations as may be prescribed by the director  
100 of revenue.

101           4. (1) All applicable provisions contained in sections 144.010 to 144.525,  
102 governing the state sales tax, sections 32.085 and 32.087 and section 32.057, the  
103 uniform confidentiality provision, shall apply to the collection of the tax imposed  
104 by this section, except as modified in this section.

105           (2) All exemptions granted to agencies of government, organizations,  
106 persons and to the sale of certain articles and items of tangible personal property  
107 and taxable services pursuant to the provisions of sections 144.010 to 144.525 are  
108 hereby made applicable to the imposition and collection of the tax imposed by this  
109 section.

110           (3) The same sales tax permit, exemption certificate and retail certificate  
111 required by sections 144.010 to 144.525 for the administration and collection of  
112 the state sales tax shall satisfy the requirements of this section, and no  
113 additional permit or exemption certificate or retail certificate shall be required;  
114 except that the transportation development district may prescribe a form of  
115 exemption certificate for an exemption from the tax imposed by this section.

116           (4) All discounts allowed the retailer pursuant to the provisions of the  
117 state sales tax laws for the collection of and for payment of taxes pursuant to  
118 such laws are hereby allowed and made applicable to any taxes collected pursuant  
119 to the provisions of this section.



120           (5) The penalties provided in section 32.057 and sections 144.010 to  
121 144.525 for violation of those sections are hereby made applicable to violations  
122 of this section.

123           (6) For the purpose of a sales tax imposed by a resolution pursuant to this  
124 section, all retail sales except retail sales of motor vehicles shall be deemed to be  
125 consummated at the place of business of the retailer unless the tangible personal  
126 property sold is delivered by the retailer or the retailer's agent to an out-of-state  
127 destination or to a common carrier for delivery to an out-of-state destination. In  
128 the event a retailer has more than one place of business in this state which  
129 participates in the sale, the sale shall be deemed to be consummated at the place  
130 of business of the retailer where the initial order for the tangible personal  
131 property is taken, even though the order must be forwarded elsewhere for  
132 acceptance, approval of credit, shipment or billing. A sale by a retailer's  
133 employee shall be deemed to be consummated at the place of business from which  
134 the employee works.

135           5.] All sales taxes received by the transportation development district shall  
136 be deposited by the director of revenue in a special fund to be expended for the  
137 purposes authorized in this section. The director of revenue shall keep accurate  
138 records of the amount of money which was collected pursuant to this section, and  
139 the records shall be open to the inspection of officers of each transportation  
140 development district and the general public.

141           [6.] 4. (1) No transportation development district imposing a sales tax  
142 pursuant to this section may repeal or amend such sales tax unless such repeal  
143 or amendment will not impair the district's ability to repay any liabilities which  
144 it has incurred, money which it has borrowed or revenue bonds, notes or other  
145 obligations which it has issued or which have been issued by the commission or  
146 any local transportation authority to finance any project or projects.

147           (2) Whenever the board of directors of any transportation development  
148 district in which a transportation development sales tax has been imposed in the  
149 manner provided by this section receives a petition, signed by ten percent of the  
150 qualified voters calling for an election to repeal such transportation development  
151 sales tax, the board of directors shall, if such repeal will not impair the district's  
152 ability to repay any liabilities which it has incurred, money which it has borrowed  
153 or revenue bonds, notes or other obligations which it has issued or which have  
154 been issued by the commission or any local transportation authority to finance  
155 any project or projects, submit to the qualified voters of such transportation

156 development district a proposal to repeal the transportation development sales  
157 tax imposed pursuant to the provisions of this section. If a majority of the votes  
158 cast on the proposal by the qualified voters voting thereon are in favor of the  
159 proposal to repeal the transportation development sales tax, then the resolution  
160 imposing the transportation development sales tax, along with any amendments  
161 thereto, is repealed **as provided by subsection 19 of section 32.087**. If a  
162 majority of the votes cast by the qualified voters voting thereon are opposed to  
163 the proposal to repeal the transportation development sales tax, then the  
164 ordinance or resolution imposing the transportation development sales tax, along  
165 with any amendments thereto, shall remain in effect.

166 [7.] **5.** Notwithstanding any provision of sections 99.800 to 99.865 and  
167 this section to the contrary, the sales tax imposed by a district whose project is  
168 a public mass transportation system shall not be considered economic activity  
169 taxes as such term is defined under sections 99.805 and 99.918 and shall not be  
170 subject to allocation under the provisions of subsection 3 of section 99.845, or  
171 subsection 4 of section 99.957.

172 **6. After the effective date of any tax imposed under the**  
173 **provisions of this section, the director of revenue shall perform all**  
174 **functions incident to the administration, collection, enforcement, and**  
175 **operation of the tax and collect, in addition to the sales tax for the**  
176 **state of Missouri, the additional tax authorized under the authority of**  
177 **this section. The tax imposed under this section and the tax imposed**  
178 **under the sales tax law of the state of Missouri shall be collected**  
179 **together and reported upon such forms and under such administrative**  
180 **rules and regulations as may be prescribed by the director of revenue.**

181 **7. Except as provided in this section, all provisions of sections**  
182 **32.085 to 32.087 shall apply to the tax imposed under this section.**

238.410. 1. Any county transit authority established pursuant to section  
2 238.400 may impose a sales tax of up to one percent on all retail sales made in  
3 such county which are subject to taxation under [the provisions of sections  
4 144.010 to 144.525] **chapter 144**. The tax authorized by this section shall be in  
5 addition to any and all other sales taxes allowed by law, except that no sales tax  
6 imposed under the provisions of this section shall be effective unless the  
7 governing body of the county, on behalf of the transit authority, submits to the  
8 voters of the county, at a county or state general, primary or special election, a  
9 proposal to authorize the transit authority to impose a tax.

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

12           Shall the \_\_\_\_\_ Transit Authority impose a countywide sales tax of \_\_\_\_\_  
13 (insert amount) in order to provide revenues for the operation of transportation  
14 facilities operated by the transit authority?

15                           ☐ YES                           ☐ NO

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

18 If a majority of the votes cast on the proposal by the qualified voters voting  
19 thereon are in favor of the proposal, then the tax shall become effective [on the  
20 first day of the second calendar quarter following notification to the department  
21 of revenue of adoption of the tax] **as provided by subsection 19 of section**  
22 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed  
23 to the proposal, then the transit authority shall have no power to impose the  
24 sales tax authorized by this section unless and until another proposal to  
25 authorize the transit authority to impose the sales tax authorized by this section  
26 has been submitted and such proposal is approved by a majority of the qualified  
27 voters voting thereon.

28           3. All revenue received by the transit authority from the tax authorized  
29 under the provisions of this section shall be deposited in a special trust fund and  
30 shall be used solely by the transit authority for construction, purchase, lease,  
31 maintenance and operation of transportation facilities located within the county  
32 for so long as the tax shall remain in effect. Any funds in such special trust fund  
33 which are not needed for current expenditures may be invested by the transit  
34 authority in accordance with applicable laws relating to the investment of county  
35 funds.

36           4. No transit authority imposing a sales tax pursuant to this section may  
37 repeal or amend such sales tax unless such repeal or amendment is submitted to  
38 and approved by the voters of the county in the same manner as provided in  
39 subsection 1 of this section for approval of such tax. Whenever the governing  
40 body of any county in which a sales tax has been imposed in the manner provided  
41 by this section receives a petition, signed by ten percent of the registered voters  
42 of such county voting in the last gubernatorial election, calling for an election to  
43 repeal such sales tax, the governing body shall submit to the voters of such  
44 county a proposal to repeal the sales tax imposed under the provisions of this  
45 section. If a majority of the votes cast on the proposal by the registered voters

46 voting thereon are in favor of the proposal to repeal the sales tax, then such sales  
47 tax is repealed **as provided by subsection 19 of section 32.087**. If a majority  
48 of the votes cast by the registered voters voting thereon are opposed to the  
49 proposal to repeal the sales tax, then such sales tax shall remain in effect.

50         5. The sales tax imposed under the provisions of this section shall impose  
51 upon all sellers a tax for the privilege of engaging in the business of selling  
52 tangible personal property or rendering taxable services at retail to the extent  
53 and in the manner provided in [sections 144.010 to 144.525] **chapter 144** and  
54 the rules and regulations of the director of revenue issued pursuant thereto;  
55 except that the rate of the tax shall be the rate approved pursuant to this  
56 section. The amount reported and returned to the director of revenue by the  
57 seller shall be computed on the basis of the combined rate of the tax imposed by  
58 [sections 144.010 to 144.525] **chapter 144** and the tax imposed by this section,  
59 plus any amounts imposed under other provisions of law.

60         6. After the effective date of any tax imposed under the provisions of this  
61 section, the director of revenue shall perform all functions incident to the  
62 administration, collection, enforcement, and operation of the tax, and the director  
63 of revenue shall collect in addition to the sales tax for the state of Missouri the  
64 additional tax authorized under the authority of this section. The tax imposed  
65 under this section and the tax imposed under the sales tax law of the state of  
66 Missouri shall be collected together and reported upon such forms and under such  
67 administrative rules and regulations as may be prescribed by the director of  
68 revenue. In order to permit sellers required to collect and report the sales tax to  
69 collect the amount required to be reported and remitted, but not to change the  
70 requirements of reporting or remitting tax or to serve as a levy of the tax, and in  
71 order to avoid fractions of pennies, the applicable provisions of section 144.285  
72 shall apply to all taxable transactions.

73         7. All applicable provisions contained in [sections 144.010 to 144.525]  
74 **chapter 144** governing the state sales tax and section 32.057, the uniform  
75 confidentiality provision, shall apply to the collection of the tax imposed by this  
76 section, except as modified in this section. All exemptions granted to agencies of  
77 government, organizations, persons and to the sale of certain articles and items  
78 of tangible personal property and taxable services under the provisions of  
79 [sections 144.010 to 144.525] **chapter 144** are hereby made applicable to the  
80 imposition and collection of the tax imposed by this section. The same sales tax  
81 permit, exemption certificate and retail certificate required by [sections 144.010

82 to 144.525] **chapter 144** for the administration and collection of the state sales  
83 tax shall satisfy the requirements of this section, and no additional permit or  
84 exemption certificate or retail certificate shall be required; except that the  
85 director of revenue may prescribe a form of exemption certificate for an exemption  
86 from the tax imposed by this section. All discounts allowed the retailer under the  
87 provisions of the state sales tax law for the collection of and for payment of taxes  
88 under chapter 144 are hereby allowed and made applicable to any taxes collected  
89 under the provisions of this section. The penalties provided in section 32.057 and  
90 sections 144.010 to 144.525 for a violation of those sections are hereby made  
91 applicable to violations of this section.

92 8. [For the purposes of a sales tax imposed pursuant to this section, all  
93 retail sales shall be deemed to be consummated at the place of business of the  
94 retailer, except for tangible personal property sold which is delivered by the  
95 retailer or his agent to an out-of-state destination or to a common carrier for  
96 delivery to an out-of-state destination and except for the sale of motor vehicles,  
97 trailers, boats and outboard motors, which is provided for in subsection 12 of this  
98 section. In the event a retailer has more than one place of business in this state  
99 which participates in the sale, the sale shall be deemed to be consummated at the  
100 place of business of the retailer where the initial order for the tangible personal  
101 property is taken, even though the order must be forwarded elsewhere for  
102 acceptance, approval of credit, shipment or billing. A sale by a retailer's  
103 employee shall be deemed to be consummated at the place of business from which  
104 he works.

105 9.] All sales taxes collected by the director of revenue under this section  
106 on behalf of any transit authority[, less one percent for cost of collection which  
107 shall be deposited in the state's general revenue fund after payment of premiums  
108 for surety bonds as provided in this section,] shall be deposited in the state  
109 treasury in a special trust fund, which is hereby created, to be known as the  
110 "County Transit Authority Sales Tax Trust Fund". [The moneys in the county  
111 transit authority sales tax trust fund shall not be deemed to be state funds and  
112 shall not be commingled with any funds of the state.] The director of revenue  
113 shall keep accurate records of the amount of money in the trust fund which was  
114 collected in each transit authority imposing a sales tax under this section, and  
115 the records shall be open to the inspection of officers of the county and the  
116 public. Not later than the tenth day of each month the director of revenue shall  
117 distribute all moneys deposited in the trust fund during the preceding month to

118 the transit authority which levied the tax.

119       **[10.] 9.** The director of revenue may authorize the state treasurer to  
120 make refunds from the amounts in the trust fund and credited to any transit  
121 authority for erroneous payments and overpayments made, and may authorize the  
122 state treasurer to redeem dishonored checks and drafts deposited to the credit of  
123 such transit authorities. If any transit authority abolishes the tax, the transit  
124 authority shall notify the director of revenue of the action [at least ninety days  
125 prior to the effective date of the repeal] and the director of revenue may order  
126 retention in the trust fund, for a period of one year, of two percent of the amount  
127 collected after receipt of such notice to cover possible refunds or overpayment of  
128 the tax and to redeem dishonored checks and drafts deposited to the credit of  
129 such accounts. After one year has elapsed after the effective date of abolition of  
130 the tax in such transit authority, the director of revenue shall authorize the state  
131 treasurer to remit the balance in the account to the transit authority and close  
132 the account of that transit authority. The director of revenue shall notify each  
133 transit authority of each instance of any amount refunded or any check redeemed  
134 from receipts due the transit authority. The director of revenue shall annually  
135 report on his management of the trust fund and administration of the sales taxes  
136 authorized by this section. He shall provide each transit authority imposing the  
137 tax authorized by this section with a detailed accounting of the source of all funds  
138 received by him for the transit authority.

139       **[11.] 10.** The director of revenue and any of his deputies, assistants and  
140 employees who shall have any duties or responsibilities in connection with the  
141 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,  
142 or recording of funds which come into the hands of the director of revenue under  
143 the provisions of this section shall enter a surety bond or bonds payable to any  
144 and all transit authorities in whose behalf such funds have been collected under  
145 this section in the amount of one hundred thousand dollars; but the director of  
146 revenue may enter into a blanket bond or bonds covering himself and all such  
147 deputies, assistants and employees. The cost of the premium or premiums for the  
148 surety bond or bonds shall be paid by the director of revenue from the share of  
149 the collection retained by the director of revenue for the benefit of the state.

150       **[12.] 11.** Sales taxes imposed pursuant to this section and use taxes on  
151 the purchase and sale of motor vehicles, trailers, boats, and outboard motors shall  
152 not be collected and remitted by the seller, but shall be collected by the director  
153 of revenue at the time application is made for a certificate of title, if the address

154 of the applicant is within a county where a sales tax is imposed under this  
155 section. The amounts so collected, less the one percent collection cost, shall be  
156 deposited in the county transit authority sales tax trust fund. The purchase or  
157 sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be  
158 consummated at the address of the applicant. As used in this subsection, the  
159 term "boat" shall only include motorboats and vessels as the terms "motorboat"  
160 and "vessel" are defined in section 306.010.

161       **[13.] 12.** In any county where the transit authority sales tax has been  
162 imposed, if any person is delinquent in the payment of the amount required to be  
163 paid by him under this section or in the event a determination has been made  
164 against him for taxes and penalty under this section, the limitation for bringing  
165 suit for the collection of the delinquent tax and penalty shall be the same as that  
166 provided in sections 144.010 to 144.525. Where the director of revenue has  
167 determined that suit must be filed against any person for the collection of  
168 delinquent taxes due the state under the state sales tax law, and where such  
169 person is also delinquent in payment of taxes under this section, the director of  
170 revenue shall notify the transit authority to which delinquent taxes are due  
171 under this section by United States registered mail or certified mail at least ten  
172 days before turning the case over to the attorney general. The transit authority,  
173 acting through its attorney, may join in such suit as a party plaintiff to seek a  
174 judgment for the delinquent taxes and penalty due such transit authority. In the  
175 event any person fails or refuses to pay the amount of any sales tax due under  
176 this section, the director of revenue shall promptly notify the transit authority to  
177 which the tax would be due so that appropriate action may be taken by the  
178 transit authority.

179       **[14.] 13.** Where property is seized by the director of revenue under the  
180 provisions of any law authorizing seizure of the property of a taxpayer who is  
181 delinquent in payment of the tax imposed by the state sales tax law, and where  
182 such taxpayer is also delinquent in payment of any tax imposed by this section,  
183 the director of revenue shall permit the transit authority to join in any sale of  
184 property to pay the delinquent taxes and penalties due the state and to the  
185 transit authority under this section. The proceeds from such sale shall first be  
186 applied to all sums due the state, and the remainder, if any, shall be applied to  
187 all sums due such transit authority under this section.

188       **[15.]** The transit authority created under the provisions of sections 238.400  
189 to 238.412 shall notify any and all affected businesses of the change in tax rate

190 caused by the imposition of the tax authorized by sections 238.400 to 238.412.

191       16.] **14.** In the event that any transit authority in any county with a  
192 charter form of government and with more than two hundred fifty thousand but  
193 fewer than three hundred fifty thousand inhabitants submits a proposal in any  
194 election to increase the sales tax under this section, and such proposal is  
195 approved by the voters, the county shall be reimbursed for the costs of submitting  
196 such proposal from the funds derived from the tax levied under this section.

197       **15. Except as provided in sections 238.400 to 238.412, all**  
198 **provisions of sections 32.085 to 32.087 shall apply to the tax imposed**  
199 **under sections 238.410 to 238.412.**

253.550. 1. Any taxpayer incurring costs and expenses for the  
2 rehabilitation of eligible property, which is a certified historic structure or  
3 structure in a certified historic district, may, subject to the provisions of this  
4 section and section 253.559, receive a credit against the taxes imposed pursuant  
5 to chapters 143 and 148, except for sections 143.191 to 143.265, on such taxpayer  
6 in an amount [equal to] **that is lesser of two million dollars or** twenty-five  
7 percent of the total costs and expenses of rehabilitation incurred after January  
8 1, 1998, which shall include, but not be limited to, qualified rehabilitation  
9 expenditures as defined under section 47(c)(2)(A) of the Internal Revenue Code  
10 of 1986, as amended, and the related regulations thereunder, provided the  
11 rehabilitation costs associated with rehabilitation and the expenses exceed fifty  
12 percent of the total basis in the property and the rehabilitation meets standards  
13 consistent with the standards of the Secretary of the United States Department  
14 of the Interior for rehabilitation as determined by the state historic preservation  
15 officer of the Missouri department of natural resources.

16       2. During the period beginning on January 1, 2010, but ending on or after  
17 June 30, 2010, the department of economic development shall not approve  
18 applications for tax credits under the provisions of subsections 3 and 8 of section  
19 253.559 which, in the aggregate, exceed seventy million dollars, increased by any  
20 amount of tax credits for which approval shall be rescinded under the provisions  
21 of section 253.559. For each fiscal year beginning on or after July 1, 2010, **but**  
22 **ending on or before June 30, 2018**, the department of economic development  
23 shall not approve applications for tax credits under the provisions of subsections  
24 3 and 8 of section 253.559 which, in the aggregate, exceed one hundred forty  
25 million dollars, increased by any amount of tax credits for which approval shall  
26 be rescinded under the provisions of section 253.559. **For each fiscal year**



27 **beginning on or after July 1, 2018, the department of economic**  
28 **development shall not approve applications for tax credits under the**  
29 **provisions of subsections 3 and 8 of section 253.559 which, in the**  
30 **aggregate, exceed thirty million dollars, increased by any amount of tax**  
31 **credits for which approval shall be rescinded under the provisions of**  
32 **section 253.559.** The limitations provided under this subsection shall not apply  
33 to applications approved under the provisions of subsection 3 of section 253.559  
34 for projects to receive less than two hundred seventy-five thousand dollars in tax  
35 credits.

36 3. For all applications for tax credits approved on or after January 1,  
37 2010, **but on or before June 30, 2018,** no more than two hundred fifty  
38 thousand dollars in tax credits may be issued for eligible costs and expenses  
39 incurred in the rehabilitation of an eligible property which is a nonincome  
40 producing single-family, owner-occupied residential property and is either a  
41 certified historic structure or a structure in a certified historic district. **For all**  
42 **fiscal years beginning on or after January 1, 2018, no new applications**  
43 **for tax credits under sections 253.545 to 253.559 shall be authorized for**  
44 **residential property.**

45 4. The limitations on tax credit authorization provided under the  
46 provisions of subsections 2 and 3 of this section shall not apply to:

47 (1) Any application submitted by a taxpayer, which has received approval  
48 from the department prior to January 1, 2010; or

49 (2) Any taxpayer applying for tax credits, provided under this section,  
50 which, on or before January 1, 2010, has filed an application with the department  
51 evidencing that such taxpayer:

52 (a) Has incurred costs and expenses for an eligible property which exceed  
53 the lesser of five percent of the total project costs or one million dollars and  
54 received an approved Part I from the Secretary of the United States Department  
55 of Interior; or

56 (b) Has received certification, by the state historic preservation officer,  
57 that the rehabilitation plan meets the standards consistent with the standards  
58 of the Secretary of the United States Department of the Interior, and the  
59 rehabilitation costs and expenses associated with such rehabilitation shall exceed  
60 fifty percent of the total basis in the property.

253.559. 1. To obtain approval for tax credits allowed under sections  
2 253.545 to 253.559, a taxpayer shall submit an application for tax credits to the

3 department of economic development. Each application for approval, including  
4 any applications received for supplemental allocations of tax credits as provided  
5 under subsection 8 of this section, shall be prioritized for review and approval,  
6 in the order of the date on which the application was postmarked, with the oldest  
7 postmarked date receiving priority. Applications postmarked on the same day  
8 shall go through a lottery process to determine the order in which such  
9 applications shall be reviewed.

10       2. Each application shall be reviewed by the department of economic  
11 development for approval. In order to receive approval, an application, other  
12 than applications submitted under the provisions of subsection 8 of this section,  
13 shall include:

14       (1) Proof of ownership or site control. Proof of ownership shall include  
15 evidence that the taxpayer is the fee simple owner of the eligible property, such  
16 as a warranty deed or a closing statement. Proof of site control may be evidenced  
17 by a leasehold interest or an option to acquire such an interest. If the taxpayer  
18 is in the process of acquiring fee simple ownership, proof of site control shall  
19 include an executed sales contract or an executed option to purchase the eligible  
20 property;

21       (2) Floor plans of the existing structure, architectural plans, and, where  
22 applicable, plans of the proposed alterations to the structure, as well as proposed  
23 additions;

24       (3) The estimated cost of rehabilitation, the anticipated total costs of the  
25 project, the actual basis of the property, as shown by proof of actual acquisition  
26 costs, the anticipated total labor costs, the estimated project start date, and the  
27 estimated project completion date;

28       (4) Proof that the property is an eligible property and a certified historic  
29 structure or a structure in a certified historic district; [and]

30       (5) **Proof that completion of the proposed project will provide a**  
31 **net fiscal benefit to the state of at least two and one-half dollars for**  
32 **each dollar of tax credit awarded;**

33       (6) **Evidence of the taxpayer's financial stability,**  
34 **creditworthiness, and ability to complete the project as proposed; and**

35       (7) Any other information which the department of economic development  
36 may reasonably require to review the project for approval.

37 Only the property for which a property address is provided in the application  
38 shall be reviewed for approval. Once selected for review, a taxpayer shall not be

39 permitted to request the review of another property for approval in the place of  
40 the property contained in such application. Any disapproved application shall be  
41 removed from the review process. If an application is removed from the review  
42 process, the department of economic development shall notify the taxpayer in  
43 writing of the decision to remove such application. Disapproved applications  
44 shall lose priority in the review process. A disapproved application, which is  
45 removed from the review process, may be resubmitted, but shall be deemed to be  
46 a new submission for purposes of the priority procedures described in this section.

47         3. If the department of economic development deems the application  
48 sufficient, the taxpayer shall be notified in writing of the approval for an amount  
49 of tax credits equal to the amount provided under section 253.550 less any  
50 amount of tax credits previously approved. Such approvals shall be granted to  
51 applications in the order of priority established under this section and shall  
52 require full compliance thereafter with all other requirements of law as a  
53 condition to any claim for such credits.

54         4. Following approval of an application, the identity of the taxpayer  
55 contained in such application shall not be modified except:

56         (1) The taxpayer may add partners, members, or shareholders as part of  
57 the ownership structure, so long as the principal remains the same, provided  
58 however, that subsequent to the commencement of renovation and the  
59 expenditure of at least ten percent of the proposed rehabilitation budget, removal  
60 of the principal for failure to perform duties and the appointment of a new  
61 principal thereafter shall not constitute a change of the principal; or

62         (2) Where the ownership of the project is changed due to a foreclosure,  
63 deed in lieu of a foreclosure or voluntary conveyance, or a transfer in bankruptcy.

64         5. In the event that the department of economic development grants  
65 approval for tax credits equal to the total amount available under subsection 2  
66 of section 253.550, or sufficient that when totaled with all other approvals, the  
67 amount available under subsection 2 of section 253.550 is exhausted, all  
68 taxpayers with applications then awaiting approval or thereafter submitted for  
69 approval shall be notified by the department of economic development that no  
70 additional approvals shall be granted during the fiscal year and shall be notified  
71 of the priority given to such taxpayer's application then awaiting approval. Such  
72 applications shall be kept on file by the department of economic development and  
73 shall be considered for approval for tax credits in the order established in this  
74 section in the event that additional credits become available due to the rescission

75 of approvals or when a new fiscal year's allocation of credits becomes available  
76 for approval.

77         6. All taxpayers with applications receiving approval on or after the  
78 effective date of this act shall commence rehabilitation within two years of the  
79 date of issuance of the letter from the department of economic development  
80 granting the approval for tax credits. "Commencement of rehabilitation" shall  
81 mean that as of the date in which actual physical work, contemplated by the  
82 architectural plans submitted with the application, has begun, the taxpayer has  
83 incurred no less than ten percent of the estimated costs of rehabilitation provided  
84 in the application. Taxpayers with approval of a project shall submit evidence of  
85 compliance with the provisions of this subsection. If the department of economic  
86 development determines that a taxpayer has failed to comply with the  
87 requirements provided under this section, the approval for the amount of tax  
88 credits for such taxpayer shall be rescinded and such amount of tax credits shall  
89 then be included in the total amount of tax credits, provided under subsection 2  
90 of section 253.550, from which approvals may be granted. Any taxpayer whose  
91 approval shall be subject to rescission shall be notified of such from the  
92 department of economic development and, upon receipt of such notice, may submit  
93 a new application for the project.

94         7. To claim the credit authorized under sections 253.550 to 253.559, a  
95 taxpayer with approval shall apply for final approval and issuance of tax credits  
96 from the department of economic development which, in consultation with the  
97 department of natural resources, shall determine the final amount of eligible  
98 rehabilitation costs and expenses and whether the completed rehabilitation meets  
99 the standards of the Secretary of the United States Department of the Interior  
100 for rehabilitation as determined by the state historic preservation officer of the  
101 Missouri department of natural resources. For financial institutions credits  
102 authorized pursuant to sections 253.550 to 253.561 shall be deemed to be  
103 economic development credits for purposes of section 148.064. The approval of  
104 all applications and the issuing of certificates of eligible credits to taxpayers shall  
105 be performed by the department of economic development. The department of  
106 economic development shall inform a taxpayer of final approval by letter and  
107 shall issue, to the taxpayer, tax credit certificates. The taxpayer shall attach the  
108 certificate to all Missouri income tax returns on which the credit is claimed.

109         8. Except as expressly provided in this subsection, tax credit certificates  
110 shall be issued in the final year that costs and expenses of rehabilitation of the

111 project are incurred, or within the twelve-month period immediately following the  
112 conclusion of such rehabilitation. In the event the amount of eligible  
113 rehabilitation costs and expenses incurred by a taxpayer would result in the  
114 issuance of an amount of tax credits in excess of the amount provided under such  
115 taxpayer's approval granted under subsection 3 of this section, such taxpayer may  
116 apply to the department for issuance of tax credits in an amount equal to such  
117 excess. Applications for issuance of tax credits in excess of the amount provided  
118 under a taxpayer's application shall be made on a form prescribed by the  
119 department. Such applications shall be subject to all provisions regarding  
120 priority provided under subsection 1 of this section.

121 9. The department of economic development shall determine, on an annual  
122 basis, the overall economic impact to the state from the rehabilitation of eligible  
123 property.

620.2010. 1. In exchange for the consideration provided by the new tax  
2 revenues and other economic stimuli that will be generated by the new jobs  
3 created, a qualified company may, for a period of five years from the date the new  
4 jobs are created, or for a period of six years from the date the new jobs are  
5 created if the qualified company is an existing Missouri business, retain an  
6 amount equal to the withholding tax as calculated under subdivision (30) of  
7 section 620.2005 from the new jobs that would otherwise be withheld and  
8 remitted by the qualified company under the provisions of sections 143.191 to  
9 143.265 if:

10 (1) The qualified company creates ten or more new jobs, and the average  
11 wage of the new payroll equals or exceeds ninety percent of the county average  
12 wage;

13 (2) The qualified company creates two or more new jobs at a project  
14 facility located in a rural area, the average wage of the new payroll equals or  
15 exceeds ninety percent of the county average wage, and the qualified company  
16 commits to making at least one hundred thousand dollars of new capital  
17 investment at the project facility within two years; or

18 (3) The qualified company creates two or more new jobs at a project  
19 facility located within a zone designated under sections 135.950 to 135.963, the  
20 average wage of the new payroll equals or exceeds eighty percent of the county  
21 average wage, and the qualified company commits to making at least one hundred  
22 thousand dollars in new capital investment at the project facility within two years  
23 of approval.

24           2. In addition to any benefits available under subsection 1 of this section,  
25 the department may award a qualified company that satisfies subdivision (1) of  
26 subsection 1 of this section additional tax credits, issued each year for a period  
27 of five years from the date the new jobs are created, or for a period of six years  
28 from the date the new jobs are created if the qualified company is an existing  
29 Missouri business, in an amount equal to or less than six percent of new payroll;  
30 provided that in no event may the total amount of benefits awarded to a qualified  
31 company under this section exceed nine percent of new payroll in any calendar  
32 year. The amount of tax credits awarded to a qualified company under this  
33 subsection shall not exceed the projected net fiscal benefit to the state, as  
34 determined by the department, and shall not exceed the least amount necessary  
35 to obtain the qualified company's commitment to initiate the project. In  
36 determining the amount of tax credits to award to a qualified company under this  
37 subsection, the department shall consider the following factors:

- 38           (1) The significance of the qualified company's need for program benefits;
- 39           (2) The amount of projected net fiscal benefit to the state of the project  
40 and the period in which the state would realize such net fiscal benefit;
- 41           (3) The overall size and quality of the proposed project, including the  
42 number of new jobs, new capital investment, proposed wages, growth potential of  
43 the qualified company, the potential multiplier effect of the project, and similar  
44 factors;
- 45           (4) The financial stability and creditworthiness of the qualified company;
- 46           (5) The level of economic distress in the area;
- 47           (6) An evaluation of the competitiveness of alternative locations for the  
48 project facility, as applicable; and
- 49           (7) The percent of local incentives committed.

50           3. Upon approval of a notice of intent to receive tax credits under  
51 subsections 2 and 5 of this section, the department and the qualified company  
52 shall enter into a written agreement covering the applicable project period. The  
53 agreement shall specify, at a minimum:

- 54           (1) The committed number of new jobs, new payroll, and new capital  
55 investment for each year during the project period;
- 56           (2) The date or time period during which the tax credits shall be issued,  
57 which may be immediately or over a period not to exceed two years from the date  
58 of approval of the notice of intent;
- 59           (3) Clawback provisions, as may be required by the department; and

60 (4) Any other provisions the department may require.

61 4. In lieu of the benefits available under sections 1 and 2 of this section,  
62 and in exchange for the consideration provided by the new tax revenues and other  
63 economic stimuli that will be generated by the new jobs created by the program,  
64 a qualified company may, for a period of five years from the date the new jobs are  
65 created, or for a period of six years from the date the new jobs are created if the  
66 qualified company is an existing Missouri business, retain an amount equal to the  
67 withholding tax as calculated under subdivision (30) of section 620.2005 from the  
68 new jobs that would otherwise be withheld and remitted by the qualified company  
69 under the provisions of sections 143.191 to 143.265 equal to:

70 (1) Six percent of new payroll for a period of five years from the date the  
71 required number of new jobs were created if the qualified company creates one  
72 hundred or more new jobs and the average wage of the new payroll equals or  
73 exceeds one hundred twenty percent of the county average wage of the county in  
74 which the project facility is located; or

75 (2) Seven percent of new payroll for a period of five years from the date  
76 the required number of jobs were created if the qualified company creates one  
77 hundred or more new jobs and the average wage of the new payroll equals or  
78 exceeds one hundred forty percent of the county average wage of the county in  
79 which the project facility is located.

80 The department shall issue a refundable tax credit for any difference between the  
81 amount of benefit allowed under this subsection and the amount of withholding  
82 tax retained by the company, in the event the withholding tax is not sufficient to  
83 provide the entire amount of benefit due to the qualified company under this  
84 subsection.

85 5. In addition to the benefits available under subsection 4 of this section,  
86 the department may award a qualified company that satisfies the provisions of  
87 subsection 4 of this section additional tax credits, issued each year for a period  
88 of five years from the date the new jobs are created, or for a period of six years  
89 from the date the new jobs are created if the qualified company is an existing  
90 Missouri business, in an amount equal to or less than three percent of new  
91 payroll; provided that in no event may the total amount of benefits awarded to  
92 a qualified company under this section exceed nine percent of new payroll in any  
93 calendar year. The amount of tax credits awarded to a qualified company under  
94 this subsection shall not exceed the projected net fiscal benefit to the state, as  
95 determined by the department, and shall not exceed the least amount necessary

96 to obtain the qualified company's commitment to initiate the project. In  
97 determining the amount of tax credits to award to a qualified company under this  
98 subsection, the department shall consider the factors provided under subsection  
99 2 of this section.

100       6. No benefits shall be available under this section for any qualified  
101 company that has performed significant, project-specific site work at the project  
102 facility, purchased machinery or equipment related to the project, or has publicly  
103 announced its intention to make new capital investment at the project facility  
104 prior to receipt of a proposal for benefits under this section or approval of its  
105 notice of intent, whichever occurs first.

106       **7. No benefits shall be available under this section to a qualified**  
107 **company if the department determines that awarding such benefits will**  
108 **result in a net fiscal benefit to the state that is less than two and one-**  
109 **half dollars for each dollar of benefit awarded.**

**620.3200. The department of economic development may, in**  
2 **addition to the fees provided under section 620.1900, charge a fee to the**  
3 **recipient of any tax credits issued by the department under the**  
4 **provisions of chapter 253 in an amount not to exceed one percent of the**  
5 **amount of tax credits issued. The fee shall be payable to the Missouri**  
6 **development finance board for the benefit of the capitol complex fund**  
7 **established pursuant to section 620.3210 and shall be paid by the**  
8 **recipient upon the issuance of the tax credits. The department of**  
9 **economic development shall issue invoices for fees payable under this**  
10 **section.**

**620.3210. 1. This section shall be known and may be cited as the**  
2 **"Capitol Complex Tax Credit Act".**

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

4       **(1) "Board", the Missouri development finance board, a body**  
5 **corporate and politic created under sections 100.250 to 100.297 and**  
6 **100.700 to 100.850;**

7       **(2) "Capitol complex", the following buildings located in Jefferson**  
8 **City, Missouri:**

- 9       **(a) State capitol building, 201 West Capitol Avenue;**  
10       **(b) Supreme court building, 207 West High Street;**  
11       **(c) Old Federal Courthouse, 131 West High Street;**  
12       **(d) Highway building, 105 Capitol Avenue;**  
13       **(e) Governor's mansion, 100 Madison Street;**



14           (3) "Certificate", a tax credit certificate issued under this section;

15           (4) "Department", the Missouri department of economic  
16 development;

17           (5) "Eligible artifact", any items of personal property specifically  
18 for display in a building in the capitol complex or former fixtures  
19 which were previously owned by the state and used within the capitol  
20 complex, but which had been removed. The board of public buildings  
21 shall, in their sole discretion, make all determinations as to which  
22 items are eligible artifacts and may employ such experts as may be  
23 useful to them in making such a determination;

24           (6) "Eligible artifact donation", a donation of an eligible artifact  
25 to the board of public buildings. The value of such donation shall be  
26 set by the board of public buildings who may employ such experts as  
27 may be useful to them in making such a determination. The board of  
28 public buildings shall, in their sole discretion, determine if an artifact  
29 is to be accepted;

30           (7) "Eligible monetary donation", donations received from a  
31 qualified donor to the capitol complex fund, created in this section, or  
32 to an organization exempt from taxation under 501(c)(3) of the Internal  
33 Revenue Service Code of 1986, as amended, whose mission and purpose  
34 is to restore, renovate, improve, and maintain one or more buildings in  
35 the capitol complex, that are to be used solely for projects to restore,  
36 renovate, improve, and maintain buildings and their furnishings in the  
37 capitol complex and the administration thereof. Eligible donations may  
38 include:

39           (a) Cash, including checks, money orders, credit card payments,  
40 or similar cash equivalents valued at the face value of the  
41 currency. Currency of other nations shall be valued based on the  
42 exchange rate on the date of the gift. The date of the donation shall be  
43 the date that cash or check is received by the applicant or the date  
44 posted to the donor's account in the case of credit or debit cards;

45           (b) Stocks from a publicly traded company;

46           (c) Bonds which are publicly traded;

47           (8) "Eligible recipient", the capitol complex fund, created in this  
48 section, or an organization exempt from taxation under 501(c)(3) of the  
49 Internal Revenue Service Code of 1986, as amended, whose mission and  
50 purpose is to restore, renovate, improve, and maintain one or more

51 buildings in the capitol complex;

52 (9) "Qualified donor", any of the following individuals or entities  
53 who make an eligible monetary donation or eligible artifact donation  
54 to the capitol complex fund or other eligible recipient:

55 (a) A person, firm, partner in a firm, corporation, or a  
56 shareholder in an S corporation doing business in the state of Missouri  
57 and subject to the state income tax imposed in chapter 143;

58 (b) An insurance company paying an annual tax on its gross  
59 premium receipts in this state;

60 (c) Any other financial institution paying taxes to the state of  
61 Missouri or any political subdivision of this state under chapter 148;

62 (d) An individual subject to the state income tax imposed in  
63 chapter 143;

64 (e) Any charitable organization, including any foundation or not-  
65 for-profit corporation, which is exempt from federal income tax and  
66 whose Missouri unrelated business taxable income, if any, would be  
67 subject to the state income tax imposed under chapter 143.

68 3. There is hereby created a fund to be known as the "Capitol  
69 Complex Fund", separate and distinct from all other board funds, which  
70 is hereby authorized to receive any eligible monetary donation as  
71 provided in this section and revenues derived from fees imposed  
72 pursuant to section 620.3200. The capitol complex fund shall be  
73 segregated into two accounts: a rehabilitation and renovation account  
74 and a maintenance account. Ninety percent of the revenues received  
75 from eligible donations pursuant to the provisions of this section and  
76 fees collected pursuant to section 620.3000 shall be deposited in the  
77 rehabilitation and renovation account and seven and one-half percent  
78 of such revenues shall be deposited in the maintenance account. The  
79 assets of these accounts, together with any interest which may accrue  
80 thereon, shall be used by the board solely for the purposes of  
81 restoration and maintenance of the building of the capitol complex as  
82 defined in this section, and for no other purpose. The remaining two  
83 and one-half percent of the revenues deposited into the fund may be  
84 used for the purposes of soliciting donations to the fund, advertising  
85 and promoting the fund, and administrative costs of administering the  
86 fund. Any amounts not used for those purposes shall be deposited back  
87 into the rehabilitation and renovation account and the maintenance

88 account divided in the manner set forth in this section. The board may,  
89 as an administrative cost, use the funds to hire fund raising  
90 professionals and such other experts or advisors as may be necessary  
91 to carry out the board's duties under this section. The choice of  
92 projects for which the money is to be used, as well as the determination  
93 of the methods of carrying out the project and the procurement of  
94 goods and services thereon shall be made by the commissioner of  
95 administration. No monies shall be released from the fund for any  
96 expense without the approval of the commissioner of administration,  
97 who may delegate that authority as deemed appropriate. All contracts  
98 for rehabilitation, renovation, or maintenance work shall be the  
99 responsibility of the commissioner of administration. A memorandum  
100 of understanding may be executed between the commissioner of  
101 administration and the board determining the processes for obligation,  
102 reservation, and payment of eligible costs from the fund. The  
103 commission of administration shall not obligate costs in excess of the  
104 fund balance. The board shall not be responsible for any costs  
105 obligated in excess of available funds and shall be held harmless in any  
106 contracts related to rehabilitation, renovation, and maintenance of  
107 capitol complex buildings. No other board funds shall be used to pay  
108 obligations made by the commissioner of administration related to  
109 activities under this section.

110       4. For all taxable years beginning on or after January 1, 2018,  
111 any qualified donor shall be allowed a credit against the taxes  
112 otherwise due under chapters 143 and 148, except for sections 143.191  
113 to 143.265, in an amount of fifty percent of the eligible monetary  
114 donation. The amount of the tax credit claimed may exceed the amount  
115 of the donor's state income tax liability in the tax year for which the  
116 credit is claimed. Any amount of credit that exceeds the qualified  
117 donor's state income tax liability may be refundable or may be carried  
118 forward to any of the taxpayer's four subsequent taxable years.

119       5. For all taxable years beginning on or after January 1, 2018,  
120 any qualified donor shall be allowed a credit against the taxes  
121 otherwise due under chapters 143 and 148, except for sections 143.191  
122 to 143.265, in an amount of thirty percent of the eligible artifact  
123 donation. The amount of the tax credit claimed may not exceed the  
124 amount of the qualified donor's state income tax liability in the tax

125 year for which the credit is claimed. Any amount of credit that exceeds  
126 the qualified donor's state income tax liability shall not be refundable  
127 but may be carried forward to any other taxpayer's four subsequent  
128 taxable years.

129       6. To claim a credit for an eligible monetary donation as set forth  
130 in subsection 4 of this section, a qualified donor shall make an eligible  
131 monetary donation to the board as custodian of the capitol complex  
132 fund or other eligible recipient. Upon receipt of such donation, the  
133 board or other eligible recipient shall issue to the qualified donor a  
134 statement evidencing receipt of such donation, including the value of  
135 such donation, with a copy to the department. Upon receipt of the  
136 statement from the eligible recipient, the department shall issue a tax  
137 credit certificate equal to fifty percent of the amount of the donation,  
138 to the qualified donor, as indicated in the statement from the eligible  
139 recipient.

140       7. To claim a credit for an eligible artifact donation as set forth  
141 in subsection 5 of this section, a qualified donor shall donate an eligible  
142 artifact to the board of public buildings. If the board of public  
143 buildings determines that artifact is an eligible artifact and has  
144 determined to accept the artifact, it shall issue a statement of donation  
145 to the eligible donor specifying the value placed on the artifact by the  
146 board of public buildings, with a copy to the department. Upon  
147 receiving a statement from the board of public buildings, the  
148 department shall issue a tax credit certificate equal to thirty percent  
149 of the amount of the donation, to the qualified donor as indicated in the  
150 statement from the board of public buildings.

151       8. The department shall not authorize more than ten million  
152 dollars in tax credits provided under this section and section 620.3220  
153 in any calendar year. Donations shall be processed for tax credits on  
154 a first come, first serve basis. Donations received in excess of the tax  
155 credit cap shall be placed in line for tax credits issued the following  
156 year or shall be given the opportunity to complete their donation  
157 without the expectation of a tax credit, or shall request to have their  
158 donation returned.

159       9. Tax credits issued under the provisions of this section shall  
160 not be subject to the payment of any fee required under the provisions  
161 of section 620.1900.

162       **10. Tax credits issued under this section may be assigned,**  
163 **transferred, sold, or otherwise conveyed, and the new owner of the tax**  
164 **credit shall have the same rights in the credit as the**  
165 **taxpayer. Whenever a certificate is assigned, transferred, sold, or**  
166 **otherwise conveyed, a notarized endorsement shall be filed with the**  
167 **department specifying the name and address of the new owner of the**  
168 **tax credit and the value of the credit.**

169       **11. The department may promulgate rules to implement the**  
170 **provisions of this section. Any rule or portion of a rule, as that term is**  
171 **defined in section 536.010 that is created under the authority delegated**  
172 **in this section shall become effective only if it complies with and is**  
173 **subject to all of the provisions of chapter 536, and, if applicable, section**  
174 **536.028. This section and chapter 536 are nonseverable and if any of**  
175 **the powers vested with the general assembly pursuant to chapter 536,**  
176 **to review, to delay the effective date, or to disapprove and annul a rule**  
177 **are subsequently held unconstitutional, then the grant of rulemaking**  
178 **authority and any rule proposed or adopted after August 28, 2018, shall**  
179 **be invalid and void.**

180       **12. Pursuant to section 23.253 of the Missouri sunset act:**

181       **(1) The provisions of the new program authorized under this**  
182 **section shall sunset automatically six years after August 28, 2018,**  
183 **unless reauthorized by an act of the general assembly; and**

184       **(2) If such program is reauthorized, the program authorized**  
185 **under this section shall sunset automatically twelve years after August**  
186 **28, 2018; and**

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

644.032. 1. The governing body of any municipality or county may  
2 impose, by ordinance or order, a sales tax in an amount not to exceed one-half of  
3 one percent on all retail sales made in such municipality or county which are  
4 subject to taxation under the provisions of [sections 144.010 to 144.525] **chapter**  
5 **144.** The tax authorized by this section and section 644.033 shall be in addition  
6 to any and all other sales taxes allowed by law, except that no ordinance or order  
7 imposing a sales tax under the provisions of this section and section 644.033 shall  
8 be effective unless the governing body of the municipality or county submits to  
9 the voters of the municipality or county, at a municipal, county or state general,

10 primary or special election, a proposal to authorize the governing body of the  
11 municipality or county to impose a tax, provided, that the tax authorized by this  
12 section shall not be imposed on the sales of food, as defined in section 144.014,  
13 when imposed by any county with a charter form of government and with more  
14 than one million inhabitants.

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

17 Shall the municipality (county) of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_  
18 (insert amount) for the purpose of providing funding for \_\_\_\_\_ (insert either  
19 storm water control, or local parks, or storm water control and local parks) for the  
20 municipality (county)?

21 ☐ YES ☐ NO

22 If a majority of the votes cast on the proposal by the qualified voters voting  
23 thereon are in favor of the proposal, then the ordinance or order and any  
24 amendments thereto shall [be in effect on the first day of the second quarter after  
25 the director of revenue receives notice of adoption of the tax] **become effective**  
26 **as provided in subsection 19 of section 32.087.** If a majority of the votes  
27 cast by the qualified voters voting are opposed to the proposal, then the governing  
28 body of the municipality or county shall not impose the sales tax authorized in  
29 this section and section 644.033 until the governing body of the municipality or  
30 county resubmits another proposal to authorize the governing body of the  
31 municipality or county to impose the sales tax authorized by this section and  
32 section 644.033 and such proposal is approved by a majority of the qualified  
33 voters voting thereon; however, in no event shall a proposal pursuant to this  
34 section and section 644.033 be submitted to the voters sooner than twelve months  
35 from the date of the last proposal pursuant to this section and section 644.033.

36 3. All revenue received by a municipality or county from the tax  
37 authorized under the provisions of this section and section 644.033 shall be  
38 deposited in a special trust fund and shall be used to provide funding for storm  
39 water control or for local parks, or both, within such municipality or county,  
40 provided that such revenue may be used for local parks outside such municipality  
41 or county if the municipality or county is engaged in a cooperative agreement  
42 pursuant to section 70.220.

43 4. Any funds in such special trust fund which are not needed for current  
44 expenditures may be invested by the governing body in accordance with  
45 applicable laws relating to the investment of other municipal or county funds.

46           **5. Except as modified in this section, all provisions of sections**  
47 **32.085 to 32.087 shall apply to the tax imposed under this section.**

          [66.601. The duties of the director of revenue with respect  
2       to the allocation, division and distribution of sales and use tax  
3       proceeds determined to be due any county of the first classification  
4       having a charter form of government and having a population of  
5       nine hundred thousand or more inhabitants and all municipalities  
6       within such county, resulting from taxes levied or imposed under  
7       the authority of sections 66.600 to 66.630, section 144.748, and  
8       sections 94.850 to 94.857, may be delegated to the county levying  
9       the county sales tax under sections 66.600 to 66.630, at the  
10      discretion of the director of revenue and with the consent of the  
11      county. Notwithstanding the provisions of section 32.057 to the  
12      contrary, if such duties are so assigned, the director of revenue  
13      shall furnish the county with sufficient information to perform such  
14      duties in such form as may be agreed upon by the director and the  
15      county at no cost to the county. The county shall be bound by the  
16      provisions of section 32.057, and shall use any information  
17      provided by the director of revenue under the provisions of this  
18      section solely for the purpose of allocating, dividing and  
19      distributing such sales and use tax revenues. The county shall  
20      exercise all of the director's powers and duties with respect to such  
21      allocation, division and distribution, and shall receive no fee for  
22      carrying out such powers and duties.]

          [67.1713. Beginning January 1, 2002, there is hereby  
2       specifically exempted from the tax imposed pursuant to section  
3       67.1712 all sales of food as defined by section 144.014.]

          [67.1971. All entities remitting the sales tax authorized  
2       pursuant to section 67.1959 shall have their liability reduced by an  
3       amount equal to twenty-five percent of any taxes collected and  
4       remitted pursuant to sections 94.802 to 94.805.]

          [143.261. For every remittance to the director of revenue  
2       made on or before the date the remittance becomes due, the  
3       employer, other than the United States and its agencies, the state  
4       of Missouri and political subdivisions thereof, may deduct and  
5       retain the following percentages of the total amount of tax withheld

6 and paid in each calendar year:

7 (1) Two percent of five thousand dollars or less;

8 (2) One percent of amount collected in excess of five  
9 thousand dollars and up to and including ten thousand dollars;

10 (3) One-half percent of amount collected in excess of ten  
11 thousand dollars.]

[144.069. All sales taxes associated with the titling of motor  
2 vehicles, trailers, boats and outboard motors under the laws of  
3 Missouri shall be imposed at the rate in effect at the location of the  
4 address of the owner thereof, and all sales taxes associated with  
5 the titling of vehicles under leases of over sixty-day duration of  
6 motor vehicles, trailers, boats and outboard motors shall be  
7 imposed at the rate in effect, unless the vehicle, trailer, boat or  
8 motor has been registered and sales taxes have been paid prior to  
9 the consummation of the lease agreement at the location of the  
10 address of the lessee thereof on the date the lease is consummated,  
11 and all applicable sales taxes levied by any political subdivision  
12 shall be collected and remitted on such sales from the purchaser or  
13 lessee by the state department of revenue on that basis.]

[144.605. The following words and phrases as used in  
2 sections 144.600 to 144.745 mean and include:

3 (1) "Calendar quarter", the period of three consecutive  
4 calendar months ending on March thirty-first, June thirtieth,  
5 September thirtieth or December thirty-first;

6 (2) "Engages in business activities within this state"  
7 includes:

8 (a) Maintaining or having a franchisee or licensee operating  
9 under the seller's trade name in this state if the franchisee or  
10 licensee is required to collect sales tax pursuant to sections 144.010  
11 to 144.525;

12 (b) Soliciting sales or taking orders by sales agents or  
13 traveling representatives;

14 (c) A vendor is presumed to engage in business activities  
15 within this state if any person, other than a common carrier acting  
16 in its capacity as such, that has substantial nexus with this state:

17 a. Sells a similar line of products as the vendor and does so



under the same or a similar business name;

b. Maintains an office, distribution facility, warehouse, or storage place, or similar place of business in the state to facilitate the delivery of property or services sold by the vendor to the vendor's customers;

c. Delivers, installs, assembles, or performs maintenance services for the vendor's customers within the state;

d. Facilitates the vendor's delivery of property to customers in the state by allowing the vendor's customers to pick up property sold by the vendor at an office, distribution facility, warehouse, storage place, or similar place of business maintained by the person in the state; or

e. Conducts any other activities in the state that are significantly associated with the vendor's ability to establish and maintain a market in the state for the sales;

(d) The presumption in paragraph (c) may be rebutted by demonstrating that the person's activities in the state are not significantly associated with the vendor's ability to establish or maintain a market in this state for the vendor's sales;

(e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in business activities within this state if the vendor enters into an agreement with one or more residents of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website, an in-person oral presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross receipts from sales by the vendor to customers in the state who are referred to the vendor by all residents with this type of an agreement with the vendor is in excess of ten thousand dollars during the preceding twelve months;

(f) The presumption in paragraph (e) may be rebutted by submitting proof that the residents with whom the vendor has an agreement did not engage in any activity within the state that was significantly associated with the vendor's ability to establish or maintain the vendor's market in the state during the preceding twelve months. Such proof may consist of sworn written

54 statements from all of the residents with whom the vendor has an  
55 agreement stating that they did not engage in any solicitation in  
56 the state on behalf of the vendor during the preceding year  
57 provided that such statements were provided and obtained in good  
58 faith;

59 (3) "Maintains a place of business in this state" includes  
60 maintaining, occupying, or using, permanently or temporarily,  
61 directly or indirectly, by whatever name called, an office, place of  
62 distribution, sales or sample room or place, warehouse or storage  
63 place, or other place of business in this state, whether owned or  
64 operated by the vendor or by any other person other than a  
65 common carrier acting in its capacity as such;

66 (4) "Person", any individual, firm, copartnership, joint  
67 venture, association, corporation, municipal or private, and  
68 whether organized for profit or not, state, county, political  
69 subdivision, state department, commission, board, bureau or  
70 agency, except the state transportation department, estate, trust,  
71 business trust, receiver or trustee appointed by the state or federal  
72 court, syndicate, or any other group or combination acting as a  
73 unit, and the plural as well as the singular number;

74 (5) "Purchase", the acquisition of the ownership of, or title  
75 to, tangible personal property, through a sale, as defined herein, for  
76 the purpose of storage, use or consumption in this state;

77 (6) "Purchaser", any person who is the recipient for a  
78 valuable consideration of any sale of tangible personal property  
79 acquired for use, storage or consumption in this state;

80 (7) "Sale", any transfer, barter or exchange of the title or  
81 ownership of tangible personal property, or the right to use, store  
82 or consume the same, for a consideration paid or to be paid, and  
83 any transaction whether called leases, rentals, bailments, loans,  
84 conditional sales or otherwise, and notwithstanding that the title  
85 or possession of the property or both is retained for security. For  
86 the purpose of this law the place of delivery of the property to the  
87 purchaser, user, storer or consumer is deemed to be the place of  
88 sale, whether the delivery be by the vendor or by common carriers,  
89 private contractors, mails, express, agents, salesmen, solicitors,

90 hawkers, representatives, consignors, peddlers, canvassers or  
91 otherwise;

92 (8) "Sales price", the consideration including the charges for  
93 services, except charges incident to the extension of credit, paid or  
94 given, or contracted to be paid or given, by the purchaser to the  
95 vendor for the tangible personal property, including any services  
96 that are a part of the sale, valued in money, whether paid in money  
97 or otherwise, and any amount for which credit is given to the  
98 purchaser by the vendor, without any deduction therefrom on  
99 account of the cost of the property sold, the cost of materials used,  
100 labor or service cost, losses or any other expenses whatsoever,  
101 except that cash discounts allowed and taken on sales shall not be  
102 included and "sales price" shall not include the amount charged for  
103 property returned by customers upon rescission of the contract of  
104 sales when the entire amount charged therefor is refunded either  
105 in cash or credit or the amount charged for labor or services  
106 rendered in installing or applying the property sold, the use,  
107 storage or consumption of which is taxable pursuant to sections  
108 144.600 to 144.745. The sales price shall not include usual and  
109 customary delivery charges that are separately stated. In  
110 determining the amount of tax due pursuant to sections 144.600 to  
111 144.745, any charge incident to the extension of credit shall be  
112 specifically exempted;

113 (9) "Selling agent", every person acting as a representative  
114 of a principal, when such principal is not registered with the  
115 director of revenue of the state of Missouri for the collection of the  
116 taxes imposed pursuant to sections 144.010 to 144.525 or sections  
117 144.600 to 144.745 and who receives compensation by reason of the  
118 sale of tangible personal property of the principal, if such property  
119 is to be stored, used, or consumed in this state;

120 (10) "Storage", any keeping or retention in this state of  
121 tangible personal property purchased from a vendor, except  
122 property for sale or property that is temporarily kept or retained  
123 in this state for subsequent use outside the state;

124 (11) "Tangible personal property", all items subject to the  
125 Missouri sales tax as provided in subdivisions (1) and (3) of section

126 144.020;

127 (12) "Taxpayer", any person remitting the tax or who should  
128 remit the tax levied by sections 144.600 to 144.745;

129 (13) "Use", the exercise of any right or power over tangible  
130 personal property incident to the ownership or control of that  
131 property, except that it does not include the temporary storage of  
132 property in this state for subsequent use outside the state, or the  
133 sale of the property in the regular course of business;

134 (14) "Vendor", every person engaged in making sales of  
135 tangible personal property by mail order, by advertising, by agent  
136 or peddling tangible personal property, soliciting or taking orders  
137 for sales of tangible personal property, for storage, use or  
138 consumption in this state, all salesmen, solicitors, hawkers,  
139 representatives, consignees, peddlers or canvassers, as agents of  
140 the dealers, distributors, consignors, supervisors, principals or  
141 employers under whom they operate or from whom they obtain the  
142 tangible personal property sold by them, and every person who  
143 maintains a place of business in this state, maintains a stock of  
144 goods in this state, or engages in business activities within this  
145 state and every person who engages in this state in the business of  
146 acting as a selling agent for persons not otherwise vendors as  
147 defined in this subdivision. Irrespective of whether they are  
148 making sales on their own behalf or on behalf of the dealers,  
149 distributors, consignors, supervisors, principals or employers, they  
150 must be regarded as vendors and the dealers, distributors,  
151 consignors, supervisors, principals or employers must be regarded  
152 as vendors for the purposes of sections 144.600 to 144.745.]

2 [144.1000. Sections 144.1000 to 144.1015 shall be known as  
and referred to as the "Simplified Sales and Use Tax  
3 Administration Act".]

2 [144.1003. As used in sections 144.1000 to 144.1015, the  
following terms shall mean:

3 (1) "Agreement", the streamlined sales and use tax  
4 agreement;

5 (2) "Certified automated system", software certified jointly  
6 by the states that are signatories to the agreement to calculate the

7 tax imposed by each jurisdiction on a transaction, determine the  
8 amount of tax to remit to the appropriate state and maintain a  
9 record of the transaction;

10 (3) "Certified service provider", an agent certified jointly by  
11 the states that are signatories to the agreement to perform all of  
12 the seller's sales tax functions;

13 (4) "Person", an individual, trust, estate, fiduciary,  
14 partnership, limited liability company, limited liability partnership,  
15 corporation or any other legal entity;

16 (5) "Sales tax", any sales tax levied pursuant to this  
17 chapter, section 32.085, or any other sales tax authorized by  
18 statute and levied by this state or its political subdivisions;

19 (6) "Seller", any person making sales, leases or rentals of  
20 personal property or services;

21 (7) "State", any state of the United States and the District  
22 of Columbia;

23 (8) "Use tax", the use tax levied pursuant to this chapter.]

[144.1006. For the purposes of reviewing and, if necessary,  
2 amending the agreement embodying the simplification  
3 recommendations contained in section 144.1015, the state may  
4 enter into multistate discussions. For purposes of such discussions,  
5 the state shall be represented by seven delegates, one of whom  
6 shall be appointed by the governor, two members appointed by the  
7 speaker of the house of representatives, one member appointed by  
8 the minority leader of the house of representatives, two members  
9 appointed by the president pro tempore of the senate and one  
10 member appointed by the minority leader of the senate. The  
11 delegates need not be members of the general assembly and at  
12 least one of the delegates appointed by the speaker of the house of  
13 representatives and one member appointed by the president pro  
14 tempore of the senate shall be from the private sector and  
15 represent the interests of Missouri businesses. The delegates shall  
16 recommend to the committees responsible for reviewing tax issues  
17 in the senate and the house of representatives each year any  
18 amendment of state statutes required to be substantially in  
19 compliance with the agreement. Such delegates shall make a

20 written report by the fifteenth day of January each year regarding  
21 the status of the multistate discussions and upon final adoption of  
22 the terms of the sales and use tax agreement by the multistate  
23 body.]

[144.1009. No provision of the agreement authorized by  
2 sections 144.1000 to 144.1015 in whole or in part invalidates or  
3 amends any provision of the law of this state. Implementation of  
4 any condition of this agreement in this state, whether adopted  
5 before, at, or after membership of this state in the agreement, must  
6 be by action of the general assembly. Such report shall be  
7 delivered to the governor, the secretary of state, the president pro  
8 tempore of the senate and the speaker of the house of  
9 representatives and shall simultaneously be made publicly  
10 available by the secretary of state to any person requesting a copy.]

[144.1012. Unless five of the seven delegates agree, the  
2 delegates shall not enter into or vote for any streamlined sales and  
3 use tax agreement that:

4 (1) Requires adoption of a definition of any term that would  
5 cause any item or transaction that is now excluded or exempted  
6 from sales or use tax to become subject to sales or use tax;

7 (2) Requires the state of Missouri to fully exempt or fully  
8 apply sales taxes to the sale of food or any other item;

9 (3) Restricts the ability of local governments under statutes  
10 in effect on August 28, 2002, to enact one or more local taxes on  
11 one or more items without application of the tax to all sales within  
12 the taxing jurisdiction, however, restriction of any such taxes  
13 allowed by statutes effective after August 28, 2002, may be  
14 supported;

15 (4) Provides for adoption of any uniform rate structure that  
16 would result in a tax increase for any Missouri taxpayer;

17 (5) Affects the sourcing of sales tax transactions; or

18 (6) Prohibits limitations or thresholds on the application of  
19 sales and use tax rates or prohibits any current sales or use tax  
20 exemption in the state of Missouri, including exemptions that are  
21 based on the value of the transaction or item.]

[144.1015. In addition to the requirements of section

144.1012, the delegates should consider the following features when deciding whether or not to enter into any streamlined sales and use tax agreement:

(1) The agreement should address the limitation of the number of state rates over time;

(2) The agreement should establish uniform standards for administration of exempt sales and the form used for filing sales and use tax returns and remittances;

(3) The agreement should require the state to provide a central, electronic registration system that allows a seller to register to collect and remit sales and use taxes for all signatory states;

(4) The agreement should provide that registration with the central registration system and the collection of sales and use taxes in the signatory states will not be used as a factor in determining whether the seller has nexus with a state for any tax;

(5) The agreement should provide for reduction of the burdens of complying with local sales and use taxes through the following so long as they do not conflict with the provisions of section 144.1012:

(a) Restricting variances between the state and local tax bases;

(b) Requiring states to administer any sales and use taxes levied by local jurisdictions within the state so that sellers collecting and remitting these taxes will not have to register or file returns with, remit funds to, or be subject to independent audits from local taxing jurisdictions;

(c) Restricting the frequency of changes in the local sales and use tax rates and setting effective dates for the application of local jurisdictional boundary changes to local sales and use taxes; and

(d) Providing notice of changes in local sales and use tax rates and of changes in the boundaries of local taxing jurisdictions;

(6) The agreement should outline any monetary allowances that are to be provided by the states to sellers or certified service providers. The agreement must allow for a joint public and private

38 sector study of the compliance cost on sellers and certified service  
39 providers to collect sales and use taxes for state and local  
40 governments under various levels of complexity to be completed by  
41 July 1, 2003;

42 (7) The agreement should require each state to certify  
43 compliance with the terms of the agreement prior to joining and to  
44 maintain compliance, under the laws of the member state, with all  
45 provisions of the agreement while a member, only if the agreement  
46 and any amendment thereto complies with the provisions of section  
47 144.1012;

48 (8) The agreement should require each state to adopt a  
49 uniform policy for certified service providers that protects the  
50 privacy of consumers and maintains the confidentiality of tax  
51 information; and

52 (9) The agreement should provide for the appointment of an  
53 advisory council of private sector representatives and an advisory  
54 council of nonmember state representatives to consult with in the  
55 administration of the agreement.]

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