

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE NO. 2

FOR

HOUSE BILL NO. 374

AN ACT

To repeal sections 32.310, 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, and 144.020, RSMo, and to enact in lieu thereof fifty-four new sections relating to sales taxes, with a delayed effective date for a certain section.

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

Section A. Sections 32.310, 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, and 144.020, RSMo, are repealed and fifty-four new sections enacted in lieu thereof, to be known as sections 32.310, 67.392, 67.495, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300,

67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 144.020, and 144.088, to read as follows:

32.310. 1. The department of revenue shall create and maintain a mapping feature on its official public website that displays sales tax information of political subdivisions of this state that have taxing authority, including the current tax rate for each sales tax imposed and collected. Such display shall have the option to showcase the borders and jurisdiction of the following political subdivisions on a map of the state to the extent that such political subdivisions collect sales tax:

- (1) Ambulance districts;
- (2) Community improvement districts;
- (3) Fire protection districts;
- (4) Levee districts;
- (5) Library districts;
- (6) Neighborhood improvement districts;
- (7) Port authority districts;
- (8) Tax increment financing districts;
- (9) Transportation development districts;
- (10) School districts; or
- (11) Any other political subdivision that imposes a sales tax within its borders and jurisdiction.

2. The mapping feature shall also have the option to superimpose state house of representative districts and state

senate districts over the political subdivisions.

3. A political subdivision collecting sales tax listed in subsection 1 of this section shall provide to the department of revenue mapping and geographic data pertaining to the political subdivision's borders and jurisdictions. The political subdivision shall certify the accuracy of the data by affidavit and shall provide the data in a format specified by the department of revenue. Such data shall be sent to the department of revenue by ~~April 1~~ August 28, 2019, and shall be updated and sent to the department if a change in the political subdivision's borders or jurisdiction occurs thereafter. Notwithstanding any provision of law to the contrary, beginning August 28, 2019, the department of revenue shall withhold sales tax owed to a political subdivision listed in subsection 1 of this section that has not provided the data required under this subsection by August 28, 2019. The department shall withhold such sales tax until such political subdivision has provided the information required under this section.

4. The department of revenue may contract with another entity to build and maintain the mapping feature.

5. By ~~July~~ January 1, ~~2019~~ 2020, the department shall implement the mapping feature using the data provided to it under subsection 3 of this section.

67.392. 1. The governing body of any county of the first classification with a population of at least one hundred fifty thousand but not more than one hundred seventy thousand inhabitants may impose by order a one-fourth cent sales tax on all retail sales made in such county which are subject to

taxation under [the provisions of sections 144.010 to 144.525] chapter 144. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax under [the provisions of] this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

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

Shall the county of (County's name) impose a countywide sales tax of (Insert amount) for a period not to exceed (Insert number) years for the purpose of investigating and prosecuting drug-related offenses?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county

shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized [by] under sections 67.392 to 67.395 and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a county from the tax authorized under [the provisions of] sections 67.392 to 67.395 shall be deposited in a special trust fund and shall be used by the office of the prosecuting attorney solely for the investigation and prosecution of drug-related offenses for so long as the tax shall remain in effect. The prosecuting attorney may contract to distribute a portion of the special trust fund moneys to any not-for-profit community crime prevention organization for the purpose of preventing drug-related offenses, if such organization has been in existence for the purpose of community crime prevention for a period of not less than five years. Once the tax authorized [by] under sections 67.392 to 67.395 is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for activities initiated with revenues raised by the tax authorized [by] under sections 67.392 to 67.395. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The tax authorized [by] under sections 67.392 to 67.395 shall terminate four years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

5. The tax authorized under sections 67.392 to 67.395 shall

comply with the provisions of section 67.495.

67.495. 1. Notwithstanding any provision of law to the contrary, beginning January 1, 2020, any political subdivision imposing a sales tax increase that requires voter approval shall place on every ballot of submission for the proposed increase a statement of the highest cumulative sales tax rate within the political subdivision if the sales tax increase is enacted.

2. Upon a request by a political subdivision, the department of revenue shall provide such political subdivision with the sales tax rate information required to be included on a ballot under subsection 1 of this section.

67.505. 1. Any county may, by a majority vote of its governing body, impose a county sales tax, in conjunction with a property tax reduction for each year in which the sales tax is imposed, for the benefit of such county in accordance with the provisions of sections 67.500 to 67.545; provided, however, that no ordinance or order enacted pursuant to the authority granted [by] under [the provisions of] sections 67.500 to 67.545 shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax and reduce property taxes under [the provisions of] sections 67.500 to 67.545.

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

Shall the county of _____ (county's name) impose a countywide sales tax of _____ (insert amount) and reduce its total property tax levy annually by _____ (insert amount)

percent of the total amount of sales tax revenue collected in the same tax year?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax and reduce the property tax as herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax and reduce the property tax under [the provisions of] sections 67.500 to 67.545 and such proposal is approved by a majority of the qualified voters voting thereon.

3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths of one percent or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the state of Missouri under [the provisions of] sections 144.010 to 144.525] chapter 144. Each year in which a sales tax is imposed under [the provisions of] sections 67.500 to 67.545, the county shall, after determining its budget, excluding

funds required to be set aside and placed to the credit of special road districts, within the limits set by the constitution and laws of this state for the following calendar year and the total property tax levy needed to raise the revenues required by such budget, reduce that total property tax levy in an amount sufficient to decrease the total property taxes it will collect by an amount equal to one of the following:

(1) Fifty percent of the sales tax revenue collected in the tax year for which the property taxes are being levied;

(2) Sixty percent of the sales tax revenue collected in the tax year for which the property taxes are being levied;

(3) Seventy percent of the sales tax revenue collected in the tax year for which the property taxes are being levied;

(4) Eighty percent of the sales tax revenue collected in the tax year for which the property taxes are being levied;

(5) Ninety percent of the sales tax revenue collected in the tax year for which the property taxes are being levied;

(6) One hundred percent of the sales tax revenue collected in the tax year for which the property taxes are being levied;

provided that, in the event that in the immediately preceding year a county actually collected more or less sales tax revenue than the amount determined under subdivision (4) of section 67.500, the county shall adjust its total property tax levy for the current year to reflect such increase or decrease.

4. No county in this state shall impose a tax under this section for the purpose of funding in whole or in part the construction, operation, or maintenance of any zoological

activities, zoological facilities, zoological organizations, the metropolitan zoological park and museum district as created under section 184.350, or any zoological boards.

5. The tax authorized under this section shall comply with the provisions of section 67.495.

67.547. 1. In addition to the tax authorized [by] under section 67.505, any county as defined [in] under section 67.750 may, by a majority vote of its governing body, impose an additional county sales tax on all sales which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144. The tax authorized [by] under this section shall be in addition to any and all other sales tax allowed by law; except that no ordinance or order imposing a sales tax under [the provisions of] this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose such tax.

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

Shall the county of _____ (county's name) impose a countywide sales tax of _____ (insert rate) percent for the purpose of _____ (insert purpose)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax as herein authorized unless and until the governing body of the county submits another proposal to authorize the governing body of the county to impose the sales tax under [the provisions of] this section and such proposal is approved by a majority of the qualified voters voting thereon. A county shall not submit to the voters a proposed sales tax under this section for a period of two years from the date of an election in which the county previously submitted to the voters a proposed sales tax under this section, regardless of whether the initial proposed sales tax was approved or disapproved by the voters. The revenue collected from the sales tax authorized under this section shall only be used for the purpose approved by voters of the county.

3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax if such property and services are subject to taxation by the state of Missouri under [the provisions of sections 144.010 to 144.525] chapter 144. In any city not within a county or any county described in subsection 5 of this section, no sales tax for the purpose of funding zoological activities and zoological facilities as those

terms are defined [in] under section 184.500 shall exceed a rate of one-eighth of one percent unless the sales tax was levied and collected before August 28, 2017. Beginning August 28, 2017, no county shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section in excess of one percent.

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

5. In any first class county having a charter form of government and having a population of nine hundred thousand or more, the proceeds of the sales tax authorized [by] under this section shall be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be distributed to the county and the remaining five-eighths shall be distributed to the cities, towns and villages and the unincorporated area of the county on the ratio that the population of each bears to the total population of the county. Three-eighths of the tax rate adopted by such a county shall be included in the calculation of the county's one percent combined tax rate ceiling provided in subsection 3 of this section. The population of each city, town or village and the unincorporated area of the county and the total population of the county shall be determined on the basis of the most recent federal decennial census. The provisions of this subsection shall not apply if the revenue collected is used to support zoological activities of the zoological subdistrict as defined under section 184.352.

6. Except as prohibited under section 184.353, residents of

any county that does not adopt a sales tax under this section for the purpose of supporting zoological activities may be charged an admission fee for zoological facilities, programs, or events that are not part of the zoological subdistrict defined under subdivision (15) of section 184.352 as of August 28, 2017.

7. In any county of the second classification with more than nineteen thousand seven hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales tax authorized [by] under this section shall be distributed so that an amount equal to three-fourths of the proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be distributed equally among the incorporated cities, towns, and villages of the county. Upon request from any city, town, or village within the county, the county shall make available for inspection the distribution report provided to the county by the department of revenue. Any expenses incurred by the county in supplying such report to a city, town, or village shall be paid by such city, town, or village.

8. In any first class county having a charter form of government and having a population of nine hundred thousand or more, no tax shall be imposed [pursuant to] under this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the ground.

9. No county in this state, other than a county with a

charter form of government and with more than nine hundred fifty thousand inhabitants and a city not within a county, shall impose a tax under this section for the purpose of funding in whole or in part the construction, operation, or maintenance of any zoological activities, zoological facilities, zoological organizations, the metropolitan zoological park and museum district as created under section 184.350, or any zoological boards.

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

11. No revenue received from a tax for the purpose of funding zoological activities in any county shall be used for the

benefit of any entity that has ever been named Grant's Farm or is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or successor address, or to supplant any funding received from the metropolitan zoological park and museum district established under section 184.350.

12. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

Shall the county of (county's name) impose a countywide sales tax of (insert amount) for the purpose of providing retirement and health care benefits for

county employees and their dependents?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized [by] under this section and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal [pursuant to] under this section be submitted to the voters sooner than twelve months from the date of the last proposal [pursuant to] under this section.

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

4. All sales taxes collected by the director of revenue under this section on behalf of any county, less one percent for cost of collection which shall be deposited in the state's

general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Employee Benefit Sales Tax Trust Fund". The moneys in the county employee benefit sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county which levied the tax. Such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from the county employee benefit sales tax trust fund shall be for the provision of retirement benefits or health care benefits for employees of the county and their dependents and for no other purpose.

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected

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

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

7. The tax authorized under this section shall comply with the provisions of section 67.495.

67.584. 1. The governing body of any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half percent on all retail sales made in such county which are subject to taxation [pursuant to sections 144.010 to 144.525] under chapter 144 for the purpose of providing law enforcement services for such county. The tax authorized [by] under 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] under this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to

authorize the governing body of the county to impose a tax.

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

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

☐ YES

☐ NO

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

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

[pursuant to] under this section.

3. Twenty-five percent of the revenue received by a county treasurer from the tax authorized [pursuant to] under this section shall be deposited in a special trust fund and shall be used solely by a prosecuting attorney's office for such county for so long as the tax shall remain in effect. The remainder of revenue shall be deposited in the county law enforcement sales tax trust fund established [pursuant to] under section 67.582 of the county levying the tax [pursuant to] under this section. The revenue derived from the tax imposed [pursuant to] under this section shall be used for public law enforcement services only. No revenue derived from the tax imposed [pursuant to] under this section shall be used for any private contractor providing law enforcement services or for any private jail.

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

5. All sales taxes collected by the director of revenue [pursuant to] under this section on behalf of any county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Prosecuting Attorney's Office Sales Tax Trust Fund" or in

the county law enforcement sales tax trust fund, pursuant to the deposit ratio in subsection 3 of this section. The moneys in the trust funds shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trusts and which was collected in each county imposing a sales tax [pursuant to] under this section, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust funds during the preceding month to the county which levied the tax; such funds shall be deposited with the county treasurer of each such county, and all expenditures of funds arising from either trust fund shall be by an appropriation act to be enacted by the governing body of each such county. Expenditures may be made from the funds for any functions authorized [in] under the ordinance or order adopted by the governing body submitting the tax to the voters.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust funds and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days before the effective date of the repeal and the director of revenue may order retention in the appropriate trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds

or overpayments of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county established [pursuant to] under this section. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

8. The tax authorized under this section shall comply with the provisions of section 67.495.

67.585. 1. The governing body of any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants, through the creation of a recreational and community center district which shall include only the area encompassed by the portion of a school district located within that county having an average daily attendance for the 2012-13 school year between eleven thousand and twelve thousand students and any public park located wholly or partially within that portion of the school district, upon voter approval as outlined [in] under subsections 2 and 3 of this section, shall impose, by order or ordinance, a sales tax on all retail sales made within the recreational and community center district which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not exceed one-half of one percent and shall be imposed for the purpose of funding the construction,

maintenance, and operation of and the purchase of equipment for community centers and other purposes of recreation and wellness as determined by the board which is established [in] under subsection 8 of this section. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes.

2. (1) No such order or ordinance adopted under subsection 1 of this section shall become effective unless the governing body of the county submits to the voters residing within the recreational and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section; or

(2) If the governing body of the county receives a petition signed by ten percent of the registered voters of the county within the recreational and community center district who voted in the last gubernatorial election calling for an election to impose a tax under this section, the governing body shall submit to the voters of the county within the recreational and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section; or

(3) If the governing body of a special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants, and a governing body of a home rule city with more than four hundred thousand inhabitants and located in more than one county, jointly request, the governing body of the county shall submit to the voters of the county within the recreational

and community center district on any date available for elections in the county a proposal to authorize the governing body of the county to impose a tax under this section.

All costs associated with placing such a question to the voters within the recreational and community center district shall be borne by the cities referenced in subdivision (3) of subsection 2 of this section. If such tax is authorized by the voters of the recreational and community center district, the cost may be reimbursed to such cities upon implementation of the tax.

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

Shall the county of (county's name) impose a sales tax of (insert amount) within the boundaries of the (insert name) school district for the purpose of funding the construction, repair, improvement, maintenance, and operation of and purchase of equipment for community centers and other recreational facilities and programs?

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by the requisite majority of the qualified voters voting on the question. In no event shall a

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

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

5. All revenue collected under this section by the director of [the department of] revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Recreational and Community Center District Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the county for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such county.

6. A question of repeal of the sales tax authorized [in] under this section shall be submitted to the voters on any date available for elections in the county of the recreational and community center district by the governing body of any county that has adopted the sales tax authorized [in] under this section if:

(1) The board authorized [in] under subsection 8 of this section requests such; or

(2) A petition signed by a number of registered voters of the county within the recreational and community center district equal to at least ten percent of the number of registered voters of the county within the recreational and community center district voting in the last gubernatorial election is received requesting such.

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If less than a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters. In no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section. No tax imposed [pursuant to] under this section for the purpose of retiring bonds, as authorized [in] under subsection 8 in this section, may be terminated until all such bonds have been retired.

7. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of [the department of] revenue of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt

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

8. A board shall be established to administer the powers and duties as provided in this section. The board may issue debt for the district as authorized under section 67.798. All board members shall be residents of the recreational and community center district. The board shall consist of eight members as follows:

(1) Four members appointed by the mayor of a home rule city with more than four hundred thousand inhabitants and located in more than one county, with two of the first members appointed for a two-year term and the other two members appointed for a four-year term. Thereafter, each appointment shall be for a four-year term;

(2) Four members appointed by the mayor of a special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants, with two of the first members appointed for a two-year term and the other two members appointed for a four-year term. Thereafter, each appointment shall be for a four-year term.

A board member may be removed by the mayor who appointed him or

her, at any time during his or her term, for reasons of excessive absence at regularly scheduled board meetings. The mayor shall appoint a replacement member to serve for the remainder of the current term. No member may serve more than two full terms. A partial term shall not be considered a term.

9. The tax authorized under this section shall comply with the provisions of section 67.495.

67.587. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than three thousand but fewer than three thousand seven hundred inhabitants as the county seat may impose, by order or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall be equal to one-half of one percent, and shall be imposed solely for the purpose of improving transportation infrastructure in such county. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

2. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

Shall (insert

the name of the political subdivision) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of funding improvements to transportation infrastructure?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of [the department of] revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county for erroneous payments and

overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the county may authorize the use of a bracket system similar to that authorized [in] under section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in [sections 144.010 to 144.525,] chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the

collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under [sections 144.010 to 144.525] chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided [in] under section 32.057 and [sections 144.010 to 144.525] chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided [in sections 144.010 to 144.525] under chapter 144.

6. The governing body of any county that has adopted the sales tax authorized [in] under this section may submit the question of repeal of the tax to the voters on any date available for elections for the county and shall submit such question at least every four years. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the political subdivision) repeal the sales tax imposed at a rate of (insert rate of percent) percent for the purpose of funding improvements to transportation infrastructure?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved.

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of [the department of] revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the

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

8. The tax authorized under this section shall comply with the provisions of section 67.495.

67.590. 1. The governing body of any second class county which has a population of at least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent sales tax on all retail sales made in such county which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law, provided, however, that no ordinance imposing a sales tax under [the provisions of] this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

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

Shall the county of (county's name)
impose a countywide sales tax of (insert amount)
for a period not to exceed (insert number) years

for the purpose of constructing facilities to be used as a sheriff's office, jail, and juvenile facility, and for the purpose of constructing a police department-fire department communications center and such other law enforcement facilities as agreed upon by the county of (county's name) and the city of (city's name), to be leased to such city by such county?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the sales tax authorized [by] under sections 67.590 to 67.594, and such proposal is approved by a majority of the qualified voters voting thereon. However, in no event shall a proposal [pursuant to] under sections 67.590 to 67.594 be submitted to the voters sooner than twelve months from the date of the last proposal [pursuant to] under sections 67.590 to 67.594.

3. All revenue received by a county from the tax authorized

under [the provisions of] sections 67.590 to 67.594 shall be deposited in a special trust fund and shall be used solely for the construction of a jail, a juvenile facility, and a sheriff's office within such county, and for the construction of a police department-fire department communications center and such other law enforcement facilities as agreed upon by the county and the city, for so long as the tax shall remain in effect. Once the tax authorized [by] under sections 67.590 to 67.594 is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for the maintenance of the facilities and buildings constructed with revenues raised by the tax authorized [by] under sections 67.590 to 67.594. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The tax authorized [by] under sections 67.590 to 67.594 shall terminate five years from the date on which such tax was initially imposed by the county, unless sooner abolished by the governing body of the county.

5. Except as modified [in] under sections 67.590 to 67.594, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

67.671. 1. The governing body of any county, except first class counties other than first class counties without charter form of government not adjoining any other first class county

unless such first class county contains part of a city with a population over four hundred and fifty thousand, and except as otherwise provided [in] under subsection 4 or subsection 7 of this section may, by a majority vote, impose a tourism sales tax throughout or in any portion of the county for the promotion of tourism as provided in this act, but such tax shall not become effective unless the governing body of the county submits to the voters of the county, at a public election, a proposal to authorize the county to impose a tax under [the provisions of] sections 67.671 to 67.685.

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

Shall the county of (Insert the name of the county) impose a tourism sales tax of (Insert rate of percent) percent in certain areas of the 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 tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the tax authorized [by] under sections 67.671 to 67.685, unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the tax, and such proposal is approved by a majority of the qualified voters voting thereon.

3. Except as otherwise provided [in] under subsection 4 or

subsection 7 of this section, the tourism tax may be imposed at a rate of not more than seven-eighths of one percent on the receipts from the sale at retail of certain tangible personal property or taxable services within that part of the county for which such tax has been adopted, as specified ~~[in]~~ under section 67.674.

4. The governing body of any third class county which adjoins the Mississippi River and which also adjoins one or more first class counties without a charter form of government and which has a population of not more than sixteen thousand inhabitants according to the 1980 decennial census may, by a majority vote, impose:

(1) A tourism sales tax on the sale of all food and beverages sold for consumption on the premises of all restaurants, bars, taverns, or other establishments which are primarily used to provide food and beverage services;

(2) A tourism sales tax upon the rent or lease charges paid by transient guests of hotels, motels, condominiums, houseboats, and space rented in campgrounds;

(3) Or both.

The tax may be imposed throughout or in any portion of the county for the promotion of tourism as provided ~~[in]~~ under sections 67.671 to 67.685 but such tax shall not become effective unless the governing body of the county submits to the voters of the county, at a public election, a proposal to authorize the county to impose the tax.

5. The ballot of submission shall be in substantially the

following form:

Shall the county of (Insert name of county) impose a tourism sales tax of (Insert rate of percent) percent on the sale or rental of (Insert type of property or service) in certain areas of the 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 tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the tax unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the tax, and such proposal is approved by a majority of the qualified voters voting thereon. The tourism tax may be imposed at a rate of not more than two percent on the receipts from the sale or rental at retail of certain tangible personal property or taxable services as provided in this subsection within that part of the county for which such tax has been adopted.

6. Within ten days after a vote in favor of the adoption of a tourism sales tax by the voters of any such county, the governing body of the county shall make its order imposing the tax. The tax shall become effective on the first day of the first calendar quarter after such order is made; provided that in any first class county with a population of at least eighty

thousand but less than one hundred thousand, the tax shall become effective on the first day of the first month which begins more than thirty days after such order is made, and such tax shall be collected by the department of revenue in the same manner as prescribed [in] under section 32.087, except as otherwise provided in this section.

7. In any county which has any part of a Corps of Engineers lake with a shoreline of at least eight hundred miles and not exceeding a shoreline of nine hundred miles, the tourism tax may be imposed at a rate of not more than two percent on the receipts from the sale at retail of certain tangible personal property or taxable services, subject to tax [pursuant to] under chapter 144, within that portion of the county for which such tax has been adopted. All areas in such county imposing a tourism tax eligible to do so under [the provisions of] this section shall be contiguous with all other areas which adopt the tax.

8. All tourism sales tax collected [pursuant to] under subsection 7 of this section shall be collected and administered by the county collector as provided [in] under section 67.680 and deposited in the "County Advertising and Tourism Sales Tax Trust Fund" created in such section.

9. The tax authorized under this section shall comply with the provisions of section 67.495.

67.700. 1. Any county, as defined [in] under section 67.724, may, by ordinance or order, impose a sales tax on all retail sales made in such county which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for any capital improvement purpose designated by the county in

its ballot of submission to its voters; provided, however, that no ordinance or order enacted [pursuant to the authority granted by] under sections 67.700 to 67.727 shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under [the provisions of] sections 67.700 to 67.727. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law.

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

Shall the county of ([county's name] insert name of county) impose a countywide sales tax at the rate of (insert amount) for a period of (insert number) years from the date on which such tax is first imposed for the purpose of (insert capital improvement purpose)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the

county shall have no power to impose the sales tax authorized [by] under sections 67.700 to 67.727 unless and until the governing body of the county shall again have submitted another proposal to authorize it to impose the sales tax under [the provisions of] sections 67.700 to 67.727 and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a county from the tax authorized [by] under sections 67.700 to 67.727 which has been designated for a certain capital improvement purpose shall be deposited in a special trust fund and shall be used solely for such designated purpose. Upon the expiration of the period of years approved by the voters under subsection 2 of this section or if the tax authorized [by] under sections 67.700 to 67.727 is repealed under section 67.721, all funds remaining in the special trust fund shall continue to be used solely for such designated capital improvement purpose including the payment of principal and interest on any bonds issued to pay for such capital improvement. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

4. The sales tax may be imposed at a rate of one-eighth of one percent, one-fifth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the county adopting such tax, if such property and services are subject to taxation by the state of Missouri under [the provisions of sections

144.010 to 144.525] chapter 144.

5. In addition to the rates provided [in] under subsection 4 of this section, any county of the first class without a charter form of government which adjoins a county of the first class containing part of a city containing more than three hundred fifty thousand inhabitants and which also adjoins a county of the third class having a township form of government shall also be authorized to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy such sales tax at a rate of one-fourth of one percent in conjunction with a reduction in its property tax levy or levies for general revenues or for funding the maintenance of roads and bridges, or both, for each year in which the sales tax is imposed. Such reduction shall be in an amount sufficient to decrease the property taxes it will collect by not less than fifty percent of the sales tax revenue collected in the tax year for which the property taxes are being levied. If in the immediately preceding year a county actually collected less sales tax revenue than was projected for purposes of reducing its property tax levy or levies, the county shall adjust its property tax levy or levies for the current year to reflect such decrease. Any such county seeking voter approval of the sales tax alternative authorized [in] under this subsection shall include in the ballot of submission authorized [in] under subsection 2 of this section language clearly stating the appropriate percentage of the sales tax revenue shall be used for property tax reduction as provided herein. For purposes of this subsection, the term "sales tax revenue collected" shall have the meaning provided [in] under section 67.500.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

67.729. 1. Any county except any first class county having a charter form of government and having a population of nine hundred thousand or more may, in the same manner and by the same procedure and subject to the same penalties as [set out in] provided under sections 67.700 to 67.727, impose a sales tax of not more than one-tenth of one percent for the purpose of funding storm water control and public works projects other than stadiums or other sports facilities. This sales tax shall be in addition to any other sales tax authorized by law.

2. Notwithstanding the provisions of section 67.712 as to the disposition of any other sales tax imposed under [the provisions of] sections 67.700 to 67.727, all sales taxes collected by the director of revenue from the tax authorized [by] under this section on behalf of any county, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Storm Water and Public Works Sales Tax Trust Fund". The moneys in the county storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a sales tax under this section and the records shall be open to the inspection of officers of the county and the public.

Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the county storm water and public works sales tax trust fund during the preceding month to the county which levied the tax, and the municipalities which are located wholly or partially within such county as follows:

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

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

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

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the county storm water and public works sales tax trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of

revenue may order retention in the county storm water and public works sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

4. The tax authorized under this section shall comply with the provisions of section 67.495.

67.745. 1. Any county of the third classification without a township form of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants may impose a sales tax throughout the county for public recreational projects and programs, but the sales tax authorized [by] under this section shall not become effective unless the governing body of such county submits to the qualified voters of the county a proposal to authorize the county to impose the sales tax.

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

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

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

☐ YES

☐ NO

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

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

5. All revenue collected from the sales tax under this section by the director of revenue on behalf of a county, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Recreation Sales Trust Fund". Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund collected in each county imposing a

sales tax under this section, and the records shall be open to the inspection of officers of such county and the general public. Not later than the tenth day of each calendar month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding calendar month by distributing to the county treasurer, or such officer as may be designated by county ordinance or order, of each county imposing the tax under this section the sum due the county as certified by the director of revenue.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized [by] under this section and the director of revenue may order retention in the trust fund for a period of one year of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayments of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized [by] under this section in a county, the director of revenue shall remit the balance in the account to the county and close the account of such county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due such county.

7. The tax authorized under this section may be imposed in

accordance with this section by a county in addition to or in lieu of the tax authorized [in] under sections 67.750 to 67.780.

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

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

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

11. The tax authorized under this section shall comply with the provisions of section 67.495.

67.782. 1. Any county of the third class having a population of more than ten thousand and less than fifteen thousand and any county of the second class having a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit, may jointly impose a sales tax throughout each of their respective counties for public recreational purposes including the financing, acquisition, construction, operation and maintenance of recreational projects and programs, but the sales taxes authorized [by] under this section shall not become effective unless the governing body of each such county submits to the voters of their respective counties a proposal to

authorize the counties to impose the sales tax.

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

Shall the County of impose a sales tax of percent in conjunction with the county of for the purpose of funding the financing, acquisition, construction, operation and maintenance of recreational projects and programs, including the acquisition of land for such purposes?

☐ YES

☐ NO

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

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

4. All sales taxes collected by the director of revenue

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

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized [by] under this section and the director of revenue may order retention in

the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized [by] under this section in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

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

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

9. The governing body of each of the counties imposing a

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

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

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

12. The tax authorized under this section shall comply with the provisions of section 67.495.

67.997. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand one hundred but fewer than eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding senior services and youth programs provided by the county. One-half of all revenue collected under this section, less one-half the cost of collection, shall be used solely to

fund any service or activity deemed necessary by the senior service tax commission established [in] under this section, and one-half of all revenue collected under this section, less one-half the cost of collection, shall be used solely to fund all youth programs administered by an existing county community task force. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

2. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

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

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following the approval of the tax or notification to the department of revenue if such tax will be administered by the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

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

refunds from the amounts in the trust fund and credited to the county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under ~~[sections 144.010 to~~

144.525] chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided [in] under section 32.057 and [sections 144.010 to 144.525] chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided [in sections 144.010 to 144.525] under chapter 144.

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

Shall (insert the name of the county) repeal the sales tax imposed at a rate of (insert rate of percent) percent for the purpose

of funding senior services and youth programs provided by the county?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved.

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any county that has adopted the sales tax authorized [in] under this section receives a petition, signed by ten percent of the registered voters of the county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was

approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of [the department of] revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

9. Each county imposing the tax authorized [in] under this section shall establish a senior services tax commission to administer the portion of the sales tax revenue dedicated to providing senior services. Such commission shall consist of seven members appointed by the county commission. The county commission shall determine the qualifications, terms of office, compensation, powers, duties, restrictions, procedures, and all

other necessary functions of the commission.

10. The tax authorized under this section shall comply with the provisions of section 67.495.

67.1300. 1. Any governing body of a county enumerated in subdivisions (1) to (26) of this subsection or of a municipality located therein or the governing body of any of the contiguous counties of the third classification without a township form of government enumerated in subdivisions [(1)] (27) to [(5)] (31) of this subsection [or] may impose, by ordinance or order, a sales tax on all retail sales made in such county or municipality that are subject to taxation under chapter 144:

(1) In any county of the fourth classification acting as a county of the second classification, having a population of at least forty thousand but less than forty-five thousand with a state university, and adjoining a county of the first classification with part of a city with a population of three hundred fifty thousand or more inhabitants [or];

(2) A county of the third classification with a township form of government and with a population of at least eight thousand but less than eight thousand four hundred inhabitants [or];

(3) A county of the third classification with more than fifteen townships having a population of at least twenty-one thousand inhabitants [or];

(4) A county of the third classification without a township form of government and with a population of at least seven thousand four hundred but less than eight thousand inhabitants [or];

(5) Any county of the third classification with a population greater than three thousand but less than four thousand **[or];**

(6) Any county of the third classification with a population greater than six thousand one hundred but less than six thousand four hundred **[or];**

(7) Any county of the third classification with a population greater than six thousand eight hundred but less than seven thousand **[or];**

(8) Any county of the third classification with a population greater than seven thousand eight hundred but less than seven thousand nine hundred **[or];**

(9) Any county of the third classification with a population greater than eight thousand four hundred sixty but less than eight thousand five hundred **[or];**

(10) Any county of the third classification with a population greater than nine thousand but less than nine thousand two hundred **[or];**

(11) Any county of the third classification with a population greater than ten thousand five hundred but less than ten thousand six hundred **[or];**

(12) Any county of the third classification with a population greater than twenty-three thousand five hundred but less than twenty-three thousand seven hundred **[or];**

(13) A county of the third classification with a population greater than thirty-three thousand but less than thirty-four thousand **[or];**

(14) A county of the third classification with a population

greater than twenty thousand eight hundred but less than twenty-one thousand [or];

(15) A county of the third classification with a population greater than fourteen thousand one hundred but less than fourteen thousand five hundred [or];

(16) A county of the third classification with a population greater than twenty thousand eight hundred fifty but less than twenty-two thousand [or];

(17) A county of the third classification with a population greater than thirty-nine thousand but less than forty thousand [or];

(18) A county of the third classification with a township form of organization and a population greater than twenty-eight thousand but less than twenty-nine thousand [or];

(19) A county of the third classification with a population greater than fifteen thousand but less than fifteen thousand five hundred [or];

(20) A county of the third classification with a population greater than eighteen thousand but less than nineteen thousand seventy [or];

(21) A county of the third classification with a population greater than thirteen thousand nine hundred but less than fourteen thousand four hundred [or];

(22) A county of the third classification with a population greater than twenty-seven thousand but less than twenty-seven thousand five hundred [or];

(23) A county of the first classification without a charter form of government and a population of at least eighty thousand

but not greater than eighty-three thousand [or];

(24) A county of the third classification with a population greater than fifteen thousand but less than fifteen thousand nine hundred without a township form of government which does not adjoin any county of the first, second or fourth classification [or];

(25) A county of the third classification with a population greater than twenty-three thousand but less than twenty-five thousand without a township form of government which does not adjoin any county of the second or fourth classification and does adjoin a county of the first classification with a population greater than one hundred twenty thousand but less than one hundred fifty thousand [or];

(26) In any county of the fourth classification acting as a county of the 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:

(1);

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

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

[(3)] (29) A county with a population of at least seven

thousand three hundred inhabitants but not more than seven thousand six hundred inhabitants;

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

[(5)] (31) 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] under this section shall be one percent for municipalities and one-half of one percent for counties.

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

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

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

or municipal funds.

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

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

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

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

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

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

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

- (1) Operations of economic development or community development offices, including the salaries of employees;
- (2) Provision of training for job creation or retention;

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

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

14. The tax authorized under this section shall comply with the provisions of section 67.495.

67.1303. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any home rule city with more than forty-five thousand five hundred but less than forty-five thousand nine hundred inhabitants and the governing body of any city within any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants and the governing body of any county of the third classification without a township form of government and with more than forty thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. In addition, the governing body of any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants or the governing body of any home rule city with more than seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall

not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body to impose a tax under this section. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

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

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

3. No revenue generated by the tax authorized [in] under

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

- (1) Acquisition of land;
- (2) Installation of infrastructure for industrial or business parks;
- (3) Improvement of water and wastewater treatment capacity;
- (4) Extension of streets;
- (5) Providing matching dollars for state or federal grants;
- (6) Marketing;
- (7) Construction and operation of job training and educational facilities; and
- (8) Providing grants and low-interest loans to companies for job training, equipment acquisition, site development, and infrastructure. Not more than twenty-five percent of the revenue generated may be used annually for administrative purposes, including staff and facility costs.

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

5. Any city or county imposing the tax authorized [in]

under this section shall establish an economic development tax board. The board shall consist of eleven members, to be appointed as follows:

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

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

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

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

(5) In each city, two members shall be appointed by the governing body of the county in which the city is located. In each county, two members shall be appointed by the governing body of the county. At the option of the members appointed by a city or county the members who are appointed by the school boards and other taxing districts may serve on the board for a term to coincide with the length of time an economic development project, plan, or designation of an economic development area is

considered for approval by the board, or for the definite terms as provided in this subsection. If the members representing school districts and other taxing districts are appointed for a term coinciding with the length of time an economic development project, plan, or area is approved, such term shall terminate upon final approval of the project, plan, or designation of the area by the governing body of the city or county. If any school district or other taxing jurisdiction fails to appoint members of the board within thirty days of receipt of written notice of a proposed economic development plan, economic development project, or designation of an economic development area, the remaining members may proceed to exercise the power of the board. Of the members first appointed by the city or county, three shall be designated to serve for terms of two years, three shall be designated to serve for a term of three years, and the remaining members shall be designated to serve for a term of four years from the date of such initial appointments. Thereafter, the members appointed by the city or county shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the original appointments.

6. The board, subject to approval of the governing body of the city or county, shall develop economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and

amendments thereto, within thirty days following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area.

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

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

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

☐ YES

☐ NO

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

approved by a majority of the qualified voters voting on the question.

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

10. The tax authorized under this section shall comply with the provisions of section 67.495.

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

2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not be more than one-half of one percent. The order or ordinance

imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at any citywide, county or state general, primary or special election a proposal to authorize the governing body to impose a tax under this section. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The tax authorized [in] under this section shall not be imposed by any city or county that has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed under those sections has expired or been repealed.

3. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

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

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date

of the submission of the last proposal.

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

5. The moneys in the local option economic development sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund and which was collected in each city or county imposing a sales tax ~~[pursuant to]~~ under this section, and the records shall be open to the inspection of officers of the city or county and the public.

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

7. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and

overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities and counties.

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

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

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

(2) At least twenty percent of the revenue generated by the tax authorized [in] under this section shall be used solely

for projects directly related to long-term economic development preparation, including, but not limited to, the following:

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

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

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

11. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the

designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

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

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

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

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

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

(3) The economic development tax board established by a

county shall consist of seven members, to be appointed as follows:

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

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

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

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

(4) If an economic development tax board established by a city is already in existence on August 28, 2012, any increase in the number of members of the board shall be designated in an order or ordinance. The four board members added to the board shall be appointed to a term with an expiration coinciding with the expiration of the terms of the three board member positions

that were originally appointed to terms of two years.

Thereafter, the additional members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the additional appointments.

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

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

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

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

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

16. The board and the governing body of the city or county imposing the tax shall report at least annually to the governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section and shall make such report available to the public.

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

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

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

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

- (a) Infrastructure improvements;
- (b) Land and/or buildings;
- (c) Machinery and equipment;
- (d) Job training investments;
- (e) Direct business incentives;
- (f) Marketing;
- (g) Administration and legal expenses; and
- (h) Other expenditures.

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

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

☐ YES

☐ NO

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

the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

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

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

21. The tax authorized under this section shall comply with the provisions of section 67.495.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation [pursuant to sections 144.010 to 144.525] under chapter 144, except sales of motor vehicles, trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Any sales and use tax imposed [pursuant to] under this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted [pursuant to] under this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax [pursuant to] under this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

Shall the (insert name of district)
Community Improvement District impose a community improvement
districtwide sales and use tax at the maximum rate of
..... (insert amount) for a period of
(insert number) years from the date on which such tax is first
imposed for the purpose of providing revenue for

..... (insert general description of the purpose)?

☐ YES

☐ NO

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

3. Within ten days after the qualified voters have approved the imposition of the sales and use tax, the district shall, in accordance with section 32.087, notify the director of [the department of] revenue. The sales and use tax authorized [by] under this section shall become effective on the first day of the second calendar quarter after the director of [the department of] revenue receives notice of the adoption of such tax.

4. The director of [the department of] revenue shall collect any tax adopted [pursuant to] under this section pursuant to the provisions of section 32.087.

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

6. In order to allow retailers to collect and report the sales and use tax authorized [by] under this section as well as all other sales and use taxes required by law in the simplest and most efficient manner possible, a district may establish appropriate brackets to be used in the district imposing a tax

[pursuant to] under this section in lieu of the brackets provided [in] under section 144.285.

7. The penalties provided [in sections 144.010 to 144.525] under chapter 144 shall apply to violations of this section.

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

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

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

11. The tax authorized under this section shall comply with

the provisions of section 67.495.

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

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

3. The taxes authorized [by] under sections 67.1700 to 67.1769 shall be in addition to all other sales taxes allowed by law. The governing body of any county within the metropolitan district enacting such an ordinance shall submit to the voters of such county a proposal to approve its ordinance imposing or increasing the tax. Such ordinance shall become effective only after the majority of the voters voting on such ordinance approve such ordinance. The provisions of sections 32.085 and 32.087

shall apply to any tax and increase in tax approved [pursuant to] under this section and sections 67.1715 to 67.1721.

4. The tax authorized under this section shall comply with the provisions of section 67.495.

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in the county or city, or city not within a county, for the purpose of providing services described [in] under section 210.861, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county or city, or city not within a county, at a county or city or state general, primary or special election upon the motion of the governing body of the county or city, or city not within a county or upon the petition of eight percent of the qualified voters of the county or city, or city not within a county, determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city, or city not within a county, shall give legal notice as provided [in] under chapter 115. The question shall be submitted in substantially the following form:

Shall County or City, solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of

..... (not to exceed one-quarter of a cent) in the city or county?

☐ YES

☐ NO

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

2. After the effective date of any tax imposed under [the provisions of] this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such

administrative rules and regulations as may be prescribed by the director of revenue.

3. All sales taxes collected by the director of revenue under this section on behalf of any city or county, or city not within a county, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited with the state treasurer in a special fund, which is hereby created, to be known as the "Community Children's Services Fund". The moneys in the city or county, or city not within a county, community children's services fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the fund which was collected in each city or county, or city not within a county, imposing a sales tax under this section, and the records shall be open to the inspection of officers of each city or county, or city not within a county, and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the fund during the preceding month by distributing to the city or county treasurer, or the treasurer of a city not within a county, or such other officer as may be designated by a city or county ordinance or order, or ordinance or order of a city not within a county, of each city or county, or city not within a county, imposing the tax authorized [by] under this section, the sum, as certified by the director of revenue, due the city or county.

4. The director of revenue may authorize the state

treasurer to make refunds from the amounts in the fund and credited to any city or county, or city not within a county, for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each city or county, or city not within a county, shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized [by] under this section and the director of revenue may order retention in the fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized [by] under this section in such city not within a county or such city or county, the director of revenue shall remit the balance in the account to the city or county, or city not within a county, and close the account of that city or county, or city not within a county. The director of revenue shall notify each city or county, or city not within a county, of each instance of any amount refunded or any check redeemed from receipts due the city or county.

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

6. All revenues generated by the tax [prescribed in] imposed under this section shall be deposited in the county treasury or, in a city not within a county, to the board established by law to administer such fund to the credit of a

special community children's services fund to accomplish the purposes set out herein and in section 210.861, and shall be used for no other purpose. Such fund shall be administered by a board of directors, established under section 210.861.

7. The tax authorized under this section shall comply with the provisions of section 67.495.

67.1922. 1. The governing body of any county containing any part of a Corps of Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of nine hundred miles or the governing body of any county which borders on or which contains part of a lake with not less than one hundred miles of shoreline may impose by order one or more sales taxes, not to exceed one and one-half percent in the aggregate, on all retail sales made in such county which are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144 for the purpose of affecting any combination of water quality, infrastructure, or tourism in the county. The taxes authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law; except that no order imposing a sales tax [pursuant to the provisions of] under this section shall be effective unless the governing body of the county submits to the voters of the county, at a municipal or state primary, general or special election, a proposal to authorize the governing body of the county to impose such tax.

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

Shall the county of ([county's] insert name

of county) impose a countywide sales tax of
(insert percent) for the purpose of affecting (water
quality, infrastructure, and tourism) (water quality and
infrastructure) (water quality and tourism) (infrastructure and
tourism) (water quality) (infrastructure) (tourism) (insert one)
as provided by law?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified
voters of the county voting thereon are in favor of the proposal,
then the order shall become effective on the first day of the
second calendar quarter after the director of revenue receives
notice of adoption of the tax. If the proposal receives less
than the required majority, then the governing body of the county
shall have no power to impose the sales tax authorized [pursuant
to] under this section unless and until the governing body shall
again have submitted another proposal to authorize the governing
body to impose the sales tax authorized [by] under this section
and such proposal is approved by the required majority of the
qualified voters of the county voting on such proposal.

3. The tax authorized under this section shall comply with
the provisions of section 67.495.

67.1959. 1. The board, by a majority vote, may submit to
the residents of such district a tax of not more than one percent
on all retail sales, except sales of food as defined [in] under

section 144.014, sales of new or used motor vehicles, trailers, boats, or other outboard motors, all utilities, telephone and wireless services, and sales of funeral services, made within the district which are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144.

Upon the written request of the board to the election authority of the county in which a majority of the area of the district is situated, such election authority shall submit a proposition to the residents of such district at a municipal or statewide primary or general election, or at a special election called for that purpose. Such election authority shall give legal notice as provided [in] under chapter 115.

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

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

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the proposed district voting thereon are in favor of the proposal, then the order shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If the proposal receives less than the required majority, then the board shall have no

power to impose the sales tax authorized ~~[pursuant to]~~ under this section unless and until the board shall again have submitted another proposal to authorize the board to impose the sales tax authorized ~~[by]~~ under this section and such proposal is approved by the required majority of the qualified voters of the district.

3. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

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

(2) Any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred inhabitants;

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

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

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

(6) Any county of the third classification without a township form of government and with more than seventeen thousand

nine hundred but less than eighteen thousand inhabitants;

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

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

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

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

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

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

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

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

3. Whenever not less than fifty owners of real property

located within any county listed in subsection 2 of this section desire to create an exhibition center and recreational facility district, the property owners shall file a petition with the governing body of each county located within the boundaries of the proposed district requesting the creation of the district. The district boundaries may include all or part of the counties described in this section. The petition shall contain the following information:

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

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

(3) The name of the proposed district.

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

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

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

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

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

5. Whenever a hearing is held as provided [by] under this

section, the governing body of each county located within the proposed district shall:

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

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

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

6. Following the hearing, if the governing body of each county located within the proposed district decides to establish the proposed district, it shall adopt an order to that effect; if the governing body of any county located within the proposed district decides to not establish the proposed district, the boundaries of the proposed district shall not include that county. The order shall contain the following:

(1) The description of the boundaries of the district;

(2) A statement that an exhibition center and recreational facility district has been established;

(3) The name of the district;

(4) The uses for any revenue generated by a sales tax imposed [pursuant to] under this section; and

(5) A declaration that the district is a political subdivision of the state.

7. A district established [pursuant to] under this section

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

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

☐ YES

☐ NO

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

If a majority of the votes cast in the portion of any county that is part of the proposed district favor the proposal, then the sales tax shall become effective in that portion of the county that is part of the proposed district on the first day of the first calendar quarter immediately following the election. If a majority of the votes cast in the portion of a county that is a part of the proposed district oppose the proposal, then that portion of such county shall not impose the sales tax authorized

[in] under this section until after the county governing body has submitted another such sales tax proposal and the proposal is approved by a majority of the qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing body of the county shall not resubmit a proposal to the voters [pursuant to] under this section sooner than twelve months from the date of the last proposal submitted [pursuant to] under this section. If the qualified voters in two or more counties that have contiguous districts approve the sales tax proposal, the districts shall combine to become one district.

8. There is hereby created a board of trustees to administer any district created and the expenditure of revenue generated [pursuant to] under this section consisting of four individuals to represent each county approving the district, as provided [in] under this subsection. The governing body of each county located within the district, upon approval of that county's sales tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner of a nonlodging business located within the taxing district, or their designee, at least one shall be an owner of a lodging facility located within the district, or their designee, and all members shall reside in the district except that one nonlodging business owner, or their designee, and one lodging facility owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from each county, two shall hold office for two years, and two shall hold office for four years. Trustees appointed after expiration of the initial terms

shall be appointed to a four-year term by the governing body of the county the trustee represents, with the initially appointed trustee to remain in office until a successor is appointed, and shall take office upon being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the office was originally appointed. The trustees shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and other officers necessary for its membership. Trustees may be removed if:

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

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

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

(1) To have and use a corporate seal;

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

(3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation interest rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a single exhibition

center and recreational facilities or to assist in such activity. "Recreational facilities" means locations explicitly designated for public use where the primary use of the facility involves participation in hobbies or athletic activities;

(4) To borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property and income of the district. Every issue of such bonds, notes, or other obligations shall be payable out of property and revenues of the district and may be further secured by other property of the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as the resolution shall specify. Such bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may

provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine;

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

(6) To refund any bonds, notes, or other obligations of the district without an election. The terms and conditions of refunding obligations shall be substantially the same as those of the original issue, and the board shall provide for the payment of interest at not to exceed the legal rate, and the principal of such refunding obligations in the same manner as is provided for the payment of interest and principal of obligations refunded;

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

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

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

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

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

10. There is hereby created the "Exhibition Center and Recreational Facility District Sales Tax Trust Fund", which shall consist of all sales tax revenue collected [pursuant to] under this section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used solely for the purposes authorized [in] under this section. Moneys in the trust fund shall be considered nonstate funds [pursuant to] under Section 15, Article IV, Constitution of Missouri. The director of revenue shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected by the director of revenue [pursuant to] under this section on behalf of the district, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited in the trust fund. The director of revenue shall keep accurate records of the amount of moneys in the trust fund which was collected in the district imposing a sales tax [pursuant to] under this section, and the records shall be open to the inspection of the officers of each district and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the district. The director of revenue may authorize refunds from the amounts in the trust fund

and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district.

11. The sales tax authorized [by] under this section is in addition to all other sales taxes allowed by law. Except as modified in this section, all provisions of sections 32.085 and 32.087 apply to the sales tax imposed [pursuant to] under this section.

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

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

☐ YES

☐ NO

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

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

13. Once the sales tax authorized [by] under this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing, debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided [in] under this section or more than ten years after any voter-approved extension thereof shall not cause the extension of the sales tax provided [in] under this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described [in] under subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund,

for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

14. In the event that the district is dissolved or terminated by any means, the governing bodies of the counties in the district shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing bodies of the counties, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the county treasurer of each county in the district and take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears to the total levy for the district in the previous three years or since the establishment of the district, whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver to the clerk of the governing body of any county in

the district all books, papers, records, and deeds belonging to the dissolved district.

15. The tax authorized under this section shall comply with the provisions of section 67.495.

67.2030. 1. The governing authority of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail sales made in such city which are subject to taxation [pursuant to sections 144.010 to 144.525] under chapter 144 for the promotion of tourism in such city. The tax authorized [by] under 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] under this section shall be effective unless the governing authority of the city submits to the qualified voters of the city, at any municipal or state general, primary, or special election, a proposal to authorize the governing authority of the city to impose a tax.

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

Shall the city of (insert [city's] name of city) impose a citywide sales tax of (insert amount) for the purpose of promoting tourism in the city?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 first calendar quarter immediately following notification to the director of [the department of] revenue of the election approving the proposal. If a proposal receives less than the required majority, then the governing authority of the city shall have no power to impose the sales tax unless and until the governing authority of the city has submitted another proposal to authorize the imposition of the sales tax authorized [by] under this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal [pursuant to] under this section be submitted to the voters sooner than twelve months from the date of the last proposal [pursuant to] under this section.

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

(1) The city may adopt rules and regulations for the internal collection of such tax by the city officers usually responsible for collection and administration of city taxes; or

(2) The city may enter into an agreement with the director

of revenue of the state of Missouri for the purpose of collecting the tax authorized [in] under this section. In the event any city enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized [in] under this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of such tax, and the director of revenue shall collect the additional tax authorized [in] under this section. The tax authorized [in] under this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain an amount not to exceed one percent for cost of collection.

4. If a tax is imposed by a city [pursuant to] under this section, the city may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

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

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

☐ YES

☐ NO

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

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

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

(3) The governing authority of a city repealing a tax [pursuant to] under this section shall notify the director of revenue of the action at least forty-five days before the effective date of the repeal and the director of revenue may order retention in any trust fund created in the state treasury associated with the tax, for a period of one year, of two percent of the amount collected after receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the trust fund to the city and close the account of that city. The

director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

(4) In the event that the repeal of a sales tax [pursuant to] under this section dissolves or terminates a taxing district, the governing authority of the city shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing authority of the city, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the city treasurer or the equivalent official and take receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver to the clerk of the governing authority of the city all books, papers, records, and deeds belonging to the dissolved district.

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

7. The tax authorized under this section shall comply with the provisions of section 67.495.

67.2040. 1. The governing body of any county of the third classification without a township form of government and with more than forty-one thousand one hundred but fewer than forty-one

thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall be equal to one-eighth of one percent, and shall be imposed solely for the purpose of funding construction for a shelter for women and children, as defined [in] under section 455.200. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body of the county to impose a tax under this section.

2. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

Shall (insert the name of the political subdivision) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of funding construction for a shelter for women and children?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax

shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of [the department of] revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Women's and Children's Shelter Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. In order to permit sellers

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

5. All applicable provisions in [sections 144.010 to 144.525,] chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under [sections 144.010 to 144.525] chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption

certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided [in] under section 32.057 and [sections 144.010 to 144.525] chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided [in sections 144.010 to 144.525] under chapter 144.

6. Any sales tax imposed under this section shall expire three years after the date such tax becomes effective, unless such tax is repealed under this section before the expiration date provided for [in] under this subsection.

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

Shall (insert the name of the political subdivision) repeal the sales tax imposed at a rate of

(insert rate of percent) percent for the purpose of funding construction for a shelter for women and children?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved.

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

9. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of [the department of] revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director shall remit the balance in the account to the county and close the account of that county. The director shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

10. The tax authorized under this section shall comply with the provisions of section 67.495.

67.2520. 1. If a governing body or circuit court judge has certified the question regarding the district creation and sales tax funding for voter approval, the municipal clerk in which the district is located, or the circuit clerk if the order and certification has been by a circuit judge, shall conduct the election. The questions shall be submitted to the qualified voters of each subdistrict within the district boundaries who have filed an application [pursuant to] under this section. The municipal clerk, or the circuit clerk if the district is being

formed by the circuit court, shall publish notice of the election in at least one newspaper of general circulation in the county where the proposed district is located, with the publication to occur not more than fifteen days but not less than ten days before the date when applications for ballots will be accepted. The notice shall include a description of the district boundaries, the time frame and manner of applying for a ballot, the questions to be voted upon, and where and when applications for ballots will be accepted. The municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall also send a notice of the election to all registered voters in the proposed district, which shall include the information in the published notice. The costs of printing and publication of the notice, and mailing of the notices to registered voters, shall be paid by the petitioners. If the district is organized [pursuant to] under sections 67.2500 to 67.2530, the petitioners may be reimbursed for such costs out of the revenues received by the district.

2. For elections held in subdistricts [pursuant to] under this section, if all the owners of property in a subdistrict joined in the petition for formation of the district, such owners may cast their ballot by unanimous petition approving any measure submitted to them as subdistrict voters [pursuant to] under this section. Each owner shall receive one vote per acre owned. Fractional votes shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court clerk if the district is being formed by the circuit court, who shall verify the authenticity of all signatures thereon. The filing of

a unanimous petition shall constitute an election in the subdistrict under this section and the results of said election shall be entered [pursuant to] under this section.

3. The sales tax shall be not more than one-half of one percent on all retail sales within the district, which are subject to taxation [pursuant to] under section 67.2530, to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district.

4. Application for a ballot shall be made as provided in this subsection:

(1) Persons entitled to apply for a ballot in an election shall be:

(a) A resident registered voter of the district; or

(b) If there are no registered voters in a subdistrict, a person, including a corporation or other entity, which owns real property within the subdistrict. Each voter which is not an individual shall determine how to cast its vote as provided for in its articles of incorporation, articles of organization, articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the voter. Each property owner shall receive one vote;

(2) Only persons entitled to apply for a ballot in elections [pursuant to] under this subsection shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk if the district is formed by the circuit court. Each person applying shall provide:

(a) Such person's name, address, mailing address, and phone number;

(b) An authorized signature; and

(c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:

a. For resident individuals, proof of registration from the election authority;

b. For owners of real property, a tax receipt or deed or other document which evidences an equitable ownership, and identifies the real property by location;

(3) Applications for ballot applications shall be made not later than the fourth Tuesday before the ballots are mailed to qualified electors. The ballot of submission shall be in substantially the following form:

Shall there be organized in (here specifically describe the proposed district boundaries), within the state of Missouri, a district, to be known as the "..... Theater, Cultural Arts, and Entertainment District" for the purpose of funding, promoting, and providing educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and funding, promoting, planning, designing, constructing, improving, maintaining, and operating public improvements, transportation

projects, and related facilities in the district?

☐ YES

☐ NO

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

Shall the (insert name of district) impose a sales tax of (insert rate) to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district?

☐ YES

☐ NO

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

(4) Not sooner than the fourth Tuesday after the deadline for applying for ballots, the municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall mail a ballot to each qualified voter who applied for a ballot [pursuant to] under this subsection along with a return addressed envelope directed to the municipal clerk or the circuit clerk's office, with a sworn affidavit on the reverse side of such envelope for the voter's signature. Such affidavit shall be in the following form:

"I hereby declare under penalties of perjury that I am qualified to vote, or to affix my authorized signature in the name of an entity which is entitled to vote, in this election.

Authorized signature
Printed name of voter
Signature of notary or other officer authorized to administer
oaths.....
Mailing address of voter (if different)
.....
Subscribed and sworn to before me this
day of, 20..";

(5) Each qualified voter shall have one vote, except as provided for [in] under this section. Each voted ballot shall be signed with the authorized signature as provided for in this subsection;

(6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall transmit all voted ballots to a team of judges of not less than four, with an equal number from each of the two major political parties. The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled by the county election authority. Upon receipt of the voted ballots the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election judges shall be final and shall be immediately transmitted to the governing body of the city, town, or village for further action, or the circuit judge for further action if the district is being formed by the circuit

court[.]; and

(7) Any voter who applied for such election may contest the result in the same manner as provided [in] under chapter 115.

5. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

3. Any district may by resolution impose a district sales tax of up to one-half of one percent on all retail sales made in such district that are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144. Upon voter approval, and receiving the necessary certifications from the governing body of the municipality in which the district is located, or from the circuit court if the district was formed by the circuit court, the board of directors shall have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with section 67.2520. The sales tax shall become effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter immediately following the passage of a resolution by the board of directors imposing the sales tax.

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

5. In order to permit sellers required to collect and report the sales tax authorized [by] under this section to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the district may establish appropriate brackets which

shall be used in the district imposing a tax [pursuant to] under this section in lieu of those brackets provided [in] under section 144.285.

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

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

8. The resolution imposing the sales tax [pursuant to] under this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided [in sections 144.010 to 144.525] under chapter 144 and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and returned to and

collected by the district.

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

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

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

10. (1) All applicable provisions contained in [sections 144.010 to 144.525] chapter 144 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the

tax imposed [by] under this section, except as modified [in] under this section.

(2) All exemptions granted to agencies of government, organizations, persons, and to the sale of certain articles and items of tangible personal property and taxable services [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144 are hereby made applicable to the imposition and collection of the tax imposed [by] under this section.

(3) The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the district may prescribe a form of exemption certificate for an exemption from the tax imposed [by] under this section.

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

(5) The penalties provided in section 32.057 and [sections 144.010 to 144.525] chapter 144 for violation of those sections are hereby made applicable to violations of this section.

(6) For the purpose of a sales tax imposed by a resolution [pursuant to] under this section, all retail sales shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the

retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.

(7) Subsequent to the initial approval by the voters and implementation of a sales tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one percent on retail sales as provided in this subsection. The election shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the increase of the sales tax before the voters of the district by resolution, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors. The ballot of submission shall be in substantially the following form:

Shall (insert name of district) increase
the (insert amount) percent district sales tax

now in effect to..... (insert amount) in the
..... (insert name of district)?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective December thirty-first of the calendar year in which such increase was approved.

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

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

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

☐ YES

☐ NO

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

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

(3) If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the district's indebtedness, whichever occurs later.

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

Shall the theater, cultural arts, and

entertainment district be abolished?

☐ YES

☐ NO

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

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

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

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

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

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

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

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

(d) Cause copies of that resolution under seal to be filed with the secretary of state and the city, town, or village in which the district is located.

Upon the completion of the final act specified in this subsection, the legal existence of the district shall cease.

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

13. The tax authorized under this section shall comply with the provisions of section 67.495.

67.5012. 1. The governing body of any county located within a district established [pursuant to] under sections 67.5000 to 67.5038 is authorized to impose by order, ordinance, or otherwise a one-tenth of one cent local sales tax on all retail sales subject to taxation [pursuant to sections 144.010 to

144.525] under chapter 144 for the purpose of funding activities that are consistent with the powers and duties of a district, as set forth [in] under section 67.5006. The tax authorized [by] under this section shall be in addition to all other sales taxes allowed by law. The provisions of sections 32.085 and 32.087 shall apply to each local sales tax approved [pursuant to] under sections 67.5000 to 67.5038. The question of whether to continue to impose the one-tenth of one cent local sales tax authorized under this section shall be submitted to the voters of the county every twenty-three years after the voters of that county approved the initial imposition of the tax.

2. The tax authorized under this section shall comply with the provisions of section 67.495.

92.338. 1. All applicable provisions contained in [sections 144.010 to 144.510] chapter 144 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed [by] under sections 92.325 to 92.340, except as modified [in] under sections 92.325 to 92.340.

2. All exemptions granted to agencies of government, organizations, persons and to the sale of certain articles and items of tangible personal property and taxable services under [the provisions of sections 144.010 to 144.510] chapter 144 are hereby made applicable to the imposition and collection of the tax imposed [by] under sections 92.325 to 92.340. Notwithstanding the provisions of this subsection, the governing body of any city that imposes a convention and tourism tax [pursuant to] under sections 92.325 to 92.340 may pass an

ordinance and seek voter approval to collect the tax from certain transient guests who are otherwise exempt under this subsection. Such proposition shall be submitted to the voters at a citywide general or primary election or at a special election called for that purpose. It shall be submitted in a form set by the governing body.

3. Except as provided **[in]** under subsection 2 of this section, the same sales tax permit, exemption certificate and retail certificate required **[by sections 144.010 to 144.510]** under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of sections 92.325 to 92.340, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from the tax imposed **[by]** under sections 92.325 to 92.340.

4. The person, firm or corporation subject to any tax imposed **[pursuant to]** under sections 92.325 to 92.340 shall collect the tax from the transient guests and patrons of the food establishment and each such transient guest and patron of the food establishment shall pay the amount of the tax due to the person, firm or corporation required to collect the tax. The city shall permit the person required to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. The city governing body may either require the license collector of the city to collect the tax imposed **[by]** under sections 92.325 to 92.340 or may enter into an agreement with the director of revenue to have the director collect such tax on behalf of the

city. In the event such an agreement is entered into, the director of revenue shall perform all functions incident to the collection, enforcement and operation of such tax, and the director shall collect the tax on behalf of the city and shall transfer the funds collected to the city license collector, except for an amount not less than one percent nor more than three percent, which shall be retained by the director for costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and reported upon such forms and under such administrative rules and regulations as the director may prescribe. All refunds and penalties as provided [in sections 144.010 to 144.525] under chapter 144 are hereby made applicable to violations of sections 92.325 to 92.340.

5. The tax authorized under this section shall comply with the provisions of section 67.495.

92.500. 1. The governing body of any city not within a county may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not exceed one-half of one percent, and shall be imposed solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, which operations are defined to include, but not be limited to, compensation, pension programs, and health care for employees and pensioners of the public safety departments. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become

effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section.

2. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

Shall (insert the name of the city) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of providing revenues for the operation of public safety departments of the city, including hiring more police officers, prosecuting more criminals, nuisance crimes, and problem properties?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director

of [the department of] revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. The director shall keep accurate records of the amounts in the fund, and such records shall be open to the inspection of the officers of such city and to the public. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the fund during the preceding month to the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

4. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect the

amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the city may authorize the use of a bracket system similar to that authorized [in] under section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

5. All applicable provisions in [sections 144.010 to 144.525] chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under [sections 144.010 to 144.525] chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed

the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided [in] under section 32.057 and [sections 144.010 to 144.525] chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided [in sections 144.010 to 144.525] under chapter 144.

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

Shall (insert the name of the city) repeal the sales tax imposed at a rate of (insert rate of percent) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in

which such repeal was approved.

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any city that has adopted the sales tax authorized [in] under this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall

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

9. The tax authorized under this section shall comply with the provisions of section 67.495.

94.413. 1. Any city with a population of more than one hundred thousand inhabitants located in a county of the first classification which does not adjoin any other county of the first classification may, if the county in which such city is located does not levy the tax prescribed [in] under section 67.729 in the same manner and by the same procedure and subject to the same penalties as [set out in] provided under section 94.577, except as otherwise provided [in] under this section, impose a sales tax of not more than one-tenth of one percent for the purpose of funding storm water control and public works projects other than stadiums or other sports facilities. This sales tax shall be in addition to any other sales tax authorized by law.

2. Notwithstanding the provisions of section 94.577, as to

the disposition of any other sales tax imposed under [the provisions of] section 94.577, all sales taxes collected by the director of revenue from the tax authorized [by] under this section on behalf of any city, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "City Storm Water and Public Works Sales Tax Trust Fund". The moneys in the city storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city imposing a sales tax under this section and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the city storm water and public works sales tax trust fund during the preceding month to the city which levied the tax.

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the city storm water and public works sales tax trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may

order retention in the city storm water and public works sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

4. The tax authorized under this section shall comply with the provisions of section 67.495.

94.510. 1. Any city may, by a majority vote of its council or governing body, impose a city sales tax for the benefit of such city in accordance with [the provisions of] sections 94.500 to 94.550; provided, however, that no ordinance enacted [pursuant to the authority granted by the provisions of] under sections 94.500 to 94.550 shall be effective unless the legislative body of the city submits to the voters of the city, at a public election, a proposal to authorize the legislative body of the city to impose a tax under [the provisions of] sections 94.500 to 94.550. The ballot of submission shall be in substantially the following form:

Shall the city of _____ (insert name of city) impose a city sales tax of _____ (insert rate of percent) percent?

☐ 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 and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under [the provisions of] sections 94.500 to 94.550, and such proposal is approved by a majority of the qualified voters voting thereon.

2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one percent or one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under [the provisions of sections 144.010 to 144.525] chapter 144; except that, each city not within a county may impose such tax at a rate not to exceed one and three-eighths percent. Beginning August 28, 2017, no city shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section in excess of two percent.

3. If any city in which a city tax has been imposed in the manner provided for [in] under sections 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The

ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by the act shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

4. If any city abolishes the tax authorized under this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolishment was approved. Each city shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized [by] under this section and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized [by] under this section in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

5. The tax authorized under this section shall comply with the provisions of section 67.495.

94.577. 1. The governing body of any municipality except those located in whole or in part within any first class county having a charter form of government and not containing any part

of a city with a population of four hundred thousand or more and adjacent to a city not within a county for that part of the municipality located within such first class county is hereby authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements, which may be funded by issuing bonds which will be retired by the revenues received from the sales tax authorized [by] under this section or the retirement of debt under previously authorized bonded indebtedness. A municipality located in a charter county may impose a sales tax on all retail sales for capital improvements as provided [in] under section 94.890. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under [the provisions of] this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement of debt under previously authorized bonded indebtedness.

2. The ballot of submission shall contain, but need not be limited to:

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

Shall the municipality of
(insert [municipality's] name of municipality) impose a sales tax of (insert amount) for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

☐ YES

☐ NO

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

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

Shall the municipality of (insert [municipality's] name of municipality) issue bonds in the amount of (insert amount) to fund capital improvements and impose a sales tax of (insert amount) to repay bonds?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, including when the proposal authorizes the reduction of debt under

previously authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized [in] under this section unless and until the governing body of the municipality shall again have submitted another proposal to authorize the governing body of the municipality to issue any bonds or impose the sales tax authorized [by] under this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon; however, in no event shall a proposal [pursuant to] under this section be submitted to the voters sooner than twelve months from the date of the last proposal [pursuant to] under this section, except that any municipality with a population of greater than four hundred thousand and located within more than one county may submit a proposal [pursuant to] under this section to the voters sooner than twelve months from the date of the last proposal submitted [pursuant to] under this section if submitted to the voters on or before November 6, 2001.

3. All revenue received by a municipality from the tax authorized under [the provisions of] this section shall be deposited in a special trust fund and shall be used solely for

capital improvements, including the operation and maintenance of capital improvements, for so long as the tax shall remain in effect. Once the tax authorized [by] under this section is abolished or is terminated by any means, all funds remaining in the special trust fund required [by] under this subsection shall be used solely for the maintenance of the capital improvements made with revenues raised by the tax authorized [by] under this section. Any funds in the special trust fund required [by] under this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized [by] under this section which have not been imposed to retire bonds issued [pursuant to] under this section.

4. All revenue received by a municipality which issues bonds under this section and imposes the tax authorized [by] under this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of capital improvements. Once all of such bonds have been retired, all funds remaining in the special trust fund required [by] under this subsection shall be used solely for the maintenance of the capital improvements made with the revenue received as a result of the issuance of such bonds. Any funds in the special trust fund required [by] under this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the

investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized ~~[by]~~ under this section which have been imposed to retire bonds issued under this section.

5. After the effective date of any tax imposed under ~~[the provisions of]~~ this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided ~~[in]~~ under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed ~~[pursuant to]~~ under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified ~~[in]~~ under this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

6. No tax imposed ~~[pursuant to]~~ under this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

7. In any city not within a county, no tax shall be imposed ~~[pursuant to]~~ under this section for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the

ground.

8. Any tax imposed under this section in any home rule city with more than four hundred thousand inhabitants and located in more than one county solely for public transit purposes shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such tax shall not be subject to allocation under [the provisions of] subsection 3 of section 99.845 or subsection 4 of section 99.957.

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

10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolishment was approved. Each city shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized [by] under this section and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized [by] under this section in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

11. Any home rule city with more than four hundred thousand inhabitants and located in more than one county is hereby authorized to impose, in lieu of the tax authorized under subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for the purpose of providing revenues for public safety activities, including operations and capital improvements, which may be funded by issuing bonds which will be retired by the revenues received from the sales tax authorized

[by] under this section or the retirement of debt under previously authorized bonded indebtedness. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing a sales tax under [the provisions of] this section shall be effective unless the governing body of the municipality submits to the voters of the municipality, at a municipal or state general, primary or special election, a proposal to authorize the governing body of the municipality to impose such tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such bonds and their retirement by such tax, or to authorize the retirement of debt under previously authorized bonded indebtedness.

12. The ballot of submission shall contain, but need not be limited to:

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

Shall the municipality of
(insert [municipality's] name of municipality) impose a sales tax of (insert amount) for the purpose of providing revenues for public safety activities, including operations and capital improvements, which may include the retirement of debt under previously authorized bonded indebtedness?

☐ YES

☐ NO

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

in the box opposite "NO"; or

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

Shall the municipality of
(insert [municipality's] name of municipality) issue bonds in the amount of (insert amount) for the purpose of providing revenues for public safety activities, including operations and capital improvements, and impose a sales tax of
(insert amount) to repay bonds?

☐ YES

☐ NO

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

The ballot may include descriptions of specific uses to which the revenues from the tax will be applied.

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, including when the proposal authorizes the reduction of debt under previously authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast by

the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized [in] under this section unless and until the governing body of the municipality shall again have submitted another proposal to authorize the governing body of the municipality to issue any bonds or impose the sales tax authorized [by] under subsection 11 of this section, and such proposal is approved by the requisite majority of the qualified voters voting thereon.

13. All revenue received by a municipality from the tax authorized under [the provisions of] subsection 11 of this section shall be deposited in a special trust fund and shall be used solely for public safety activities for so long as the tax shall remain in effect. Once the tax authorized [by] under this section is abolished or is terminated by any means, all funds remaining in the special trust fund required [by] under this subsection shall be used solely for the public safety activities authorized [in] under subsection 11 of this section. Any funds in the special trust fund required [by] under this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized [by] under this subsection which have not been imposed to retire bonds issued [pursuant to] under this subsection.

14. All revenue received by a municipality which issues bonds under subsection 11 of this section and imposes the tax authorized [by] under this section to retire such bonds shall be

deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation of the public safety department. Once all of such bonds have been retired, all funds remaining in the special trust fund required [by] under this subsection shall be used solely for public safety activities. Any funds in the special trust fund required [by] under this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized [by] under subsection 11 of this section which have been imposed to retire bonds issued under this section.

15. After the effective date of any tax imposed under [the provisions of] subsection 11 of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided [in] under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed [pursuant to] under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified [in] under this section, all provisions of sections 32.085 and 32.087 shall apply to the

tax imposed under this section.

16. No tax imposed [pursuant to] under subsection 11 of this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

17. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

2. The ballot submission for the tax authorized [in] under this section shall be in substantially the following form:

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

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months from the date of the proposal under this section.

3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required [in] under section 32.087. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds

remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

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

Shall (insert the name of the city)

repeal the sales tax imposed at a rate of (insert rate of percent) percent for capital improvements purposes in the city's center city?

☐ YES

☐ NO

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

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

question.

7. The tax authorized under this section shall comply with the provisions of section 67.495.

94.579. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not exceed one percent, and shall be imposed solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments, and for pension programs, and health care for employees and pensioners of the public safety departments. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If the tax authorized [in] under this section is not approved by the voters, then the city shall have an additional year during which to meet its required contribution payment beyond the time period described [in] under section 105.683. If the city meets its required contribution payment in this time, then, notwithstanding the provisions of section 105.683 to the contrary, the delinquency shall not constitute a lien on the funds of the

political subdivision, the board of such plan shall not be authorized to compel payment by application for writ of mandamus, and the state treasurer and the director of [the department of] revenue shall not withhold twenty-five percent of the certified contribution deficiency from the total moneys due the political subdivision from the state. The one-year extension shall only be available to the city on a one-time basis.

2. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

Shall (insert the name of the city)
impose a sales tax at a rate of (insert rate, up to
one) percent, solely for the purpose of providing revenues for
the operation of public safety departments of the city?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of [the department of] revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. The director shall keep accurate records of the amounts in the fund, and such records shall be open to the inspection of the officers of such city and to the public. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the fund during the preceding month to the city. Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be by an appropriation ordinance enacted by the governing body of the city.

4. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. In order to permit sellers

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

5. All applicable provisions in [sections 144.010 to 144.525] chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under [sections 144.010 to 144.525] chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption

certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided [in] under section 32.057 and [sections 144.010 to 144.525] chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalties under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided [in sections 144.010 to 144.525] under chapter 144.

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

Shall (insert the name of the city) repeal the sales tax imposed at a rate of (insert rate, up to one) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified

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

7. The governing body of any city that has adopted the sales tax authorized [in] under this section shall submit the question of continuation of the tax to the voters every five years from the date of its inception on a date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the city) continue collecting a sales tax imposed at a rate of (up to one) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to continuation, repeal shall become effective on December thirty-first of the calendar year in

which such continuation was failed to be approved. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of continuation, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and continuation fails to be approved by a majority of the qualified voters voting on the question.

8. Whenever the governing body of any city that has adopted the sales tax authorized [in] under this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

9. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of [the department of] revenue of the action

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

10. The tax authorized under this section shall comply with the provisions of section 67.495.

94.581. 1. The governing body of any home rule city with more than eighty-four thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on all retail sales made in such city which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for the purpose of capital improvements for public safety for such city, including but not limited to expenditures for new construction and equipment, repair and maintenance of buildings and equipment, and for financing such capital improvements for public safety. The tax authorized [by] under 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] under this section shall be effective unless the governing body of the city

submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

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

Shall the city of
(insert [city's] name of city) impose a citywide sales tax of (insert amount) for the purpose of capital improvements for public safety of the city?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted [pursuant to] under this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized [by] under this section and such proposal is approved

by the required majority of the qualified voters voting thereon. However, in no event shall a proposal [pursuant to] under this section be submitted to the voters sooner than twelve months from the date of the last proposal [pursuant to] under this section.

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

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

5. All sales taxes collected by the director of [the department of] revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund.

The director of [the department of] revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax [pursuant to] under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of [the department of] revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

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

remit the balance in the account to the city and close the account of that city. The director of [the department of] revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

8. The tax authorized under this section shall comply with the provisions of section 67.495.

94.585. 1. The governing body of any city of the third classification with more than ten thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located in more than one county may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not exceed one percent, and shall be imposed solely for the purpose of funding the construction, maintenance, operation, and equipping of a community center and retiring any bonds issued for such purposes. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such order or ordinance adopted under this section shall become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax and issue bonds under this section. Such a proposal may include only the proposal to

impose a sales tax or a proposal to issue bonds and to impose a sales tax to retire such bonds.

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

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

Shall the municipality of (insert [municipality's] name of municipality) impose a sales tax of (insert amount) for a period of twenty-five years for the purpose of funding the construction, maintenance, operation, and equipping of a community center which may include the retirement of debt under previously authorized bonded indebtedness?

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

Shall the municipality of (insert [municipality's] name of municipality) issue bonds in the amount [.....] of (insert amount) for a period of twenty-five years to fund construction, maintenance, operation, and equipping of a community center and impose a sales tax of (insert amount) to repay bonds?

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax, except that any proposal

submitted to issue bonds shall be approved by the constitutionally required percentage of the voters voting thereon to become effective. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by the requisite majority of the qualified voters voting on the question. In no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

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

5. All revenue collected under this section by the director of [the department of] revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be known as the "City Community Center Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special fund which are

not needed for meeting current obligations under any bond issued under this section or for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

6. The governing body of any city that has adopted the sales tax authorized [in] under this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. Except as provided [in] under subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any city that has adopted the sales tax authorized [in] under this section receives a petition, signed by a number of registered voters of the city equal to at least ten percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. Except as provided [in] under subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters voting thereon are in favor

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

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of [the department of] revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

9. No sales tax imposed under this section shall be terminated until all of any bonds issued under this section have been retired.

10. The sales tax imposed under this section shall be imposed for a period of twenty-five years, and may be extended

upon the approval of the voters of the city in the same manner in which the sales tax was adopted.

11. The city shall establish a board consisting of seven members, one of which shall be the mayor of the city, to administer the provisions of this section with such powers and duties which shall be delegated by the governing body of the city.

12. No bonds issued under this section shall be refinanced for a term longer than the number of years remaining on the original terms of the bonds being refinanced without the approval of the voters of the city. Any proposal to refinance such bonds submitted to the voters shall include the number of years the bonds will be refinanced and the number of years the sales tax will be extended to repay such refinanced bonds.

13. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

3. With respect to any tax increment financing plan originally approved by ordinance of the city council after March

31, 2009, in any home rule city with more than four hundred thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall not be subject to allocation under [the provisions of] subsection 3 of section 99.845 or subsection 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such tax shall not be subject to allocation under [the provisions of] subsection 3 of section 99.845 or subsection 4 of section 99.957.

4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city or county clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed [by] under sections 94.600 to 94.655 shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

5. The tax authorized under this section shall comply with

the provisions of section 67.495.

94.660. 1. The governing body of any city not within a county and any county of the first classification having a charter form of government with a population of over nine hundred thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one percent for submission to the voters of that city or county at an authorized election date selected by the governing body.

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

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

Shall the county/city of (insert name of county/city [county's or city's name]) impose a county/[city-wide] citywide sales tax of (insert rate) percent for the purpose of providing a source of funds for public transportation purposes?

☐ YES

☐ NO

Except as provided [in] under subsection 4 of this section, if a majority of the votes cast in that county or city not within a county on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner

than thirty days after such adoption and notice. If a majority of the votes cast in that county or city not within a county by the qualified voters voting are opposed to the proposal, then the additional sales tax shall not be imposed in that county or city not within a county unless and until the governing body of that county or city not within a county shall have submitted another proposal to authorize the local option transportation sales tax authorized [in] under this section, and such proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal [pursuant to] under this section be submitted to the voters sooner than twelve months from the date of the last proposal.

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

5. The provisions of subsection 4 of this section requiring both the city and county to approve a transportation sales tax before a transportation sales tax may go into effect in either jurisdiction shall not apply to any transportation sales tax submitted to and approved by the voters in such city or such county on or after August 28, 2007.

6. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, shall be deposited with the state treasurer in a special

trust fund, which is hereby created, to be known as the "County Public Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided [in] under section 32.087. The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county approving a sales tax under this section, and the records shall be open to inspection by officers of the city or county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax, and such funds shall be deposited with the treasurer of each such city or county and all expenditures of funds arising from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

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

8. The director of revenue may authorize the state treasurer to make refunds from the amount in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities or counties. If any city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to

the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

9. The tax authorized under this section shall comply with the provisions of section 67.495.

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for transportation purposes enumerated [in] under sections 94.700 to 94.755, and issue bonds for transportation purposes which shall be retired by the revenues received from the sales tax authorized [by] under this section. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax [pursuant to the provisions of] under this section shall become effective unless the council or other governing body submits to the voters of the city, at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds authorized [pursuant to] under this section, to authorize

such bonds and their retirement by such tax; except that no vote shall be required in any city that imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following language:

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

Shall the city of (insert [city's] name of city) impose a sales tax of
. (insert amount) for transportation purposes?

☐ YES ☐ NO

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

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

Shall the city of (insert [city's] name of city) issue bonds in the amount of
. (insert amount) for transportation purposes and impose a sales tax of (insert amount) to repay such bonds?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal, provided [in] under subdivision (1) of this subsection, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by the Missouri Constitution, Article VI, Section 26, cast on the proposal, provided [in] under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast on the proposal, as provided [in] under subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the proposal, then the council or other governing body of the city shall have no power to impose the tax authorized [in] under subdivision (1) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to impose the tax and such proposal is approved by a majority of the qualified voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting thereon are opposed to the proposal, as provided [in] under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council or other governing body of the city shall have no power to issue any bonds or to impose the tax authorized [in] under subdivision (2) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to issue such

bonds or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the qualified voters voting thereon.

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

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

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

5. No tax imposed [pursuant to] under this section for the

purpose of retiring bonds issued [pursuant to] under this section may be terminated until all of such bonds have been retired.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

94.805. 1. In addition to any tourism tax imposed [by] under section 94.802, the governing body of any municipality described [in] under section 94.802 may impose, by ordinance, a tourism tax on the purchase price paid or charged to any person for food and drinks sold on the premises of restaurant establishments in such municipality or for drinks sold in such municipality for consumption on the premises by establishments licensed [pursuant to] under section 311.090 to sell intoxicating liquors, at a rate not to exceed two percent, on such purchase price paid or charged.

2. The tax authorized under this section shall comply with the provisions of section 67.495.

94.850. 1. Any city, town or village located within a county of the first classification having a charter form of government and having a population of nine hundred thousand or more inhabitants may by a vote of its governing body impose a sales tax in the amount of one-eighth of one percent or one-fourth of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city, town or village, but no such ordinance shall become effective unless the council or other governing body submits to the voters of the city, town or village at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city, town

or village to impose such a sales tax. The ballot of submission shall contain, but is not limited to, the following language:

Shall the city of
. . . (insert [city's] name of city) impose a sales tax of . . .
. (insert amount)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the council or other governing body of the city, town or village shall have no power to impose the tax authorized [in] under this section unless and until the council or other governing body submits another proposal to authorize the council or other governing body to impose the tax and such proposal is approved by a majority of the qualified voters voting thereon.

2. The tax authorized under this section shall comply with the provisions of section 67.495.

94.890. 1. The governing body of any municipality located in whole or in part within any county of the first classification having a charter form of government and containing a population of nine hundred thousand or more is hereby authorized to impose, by ordinance, a one-half of one percent sales tax on all retail

sales which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance shall become effective after the governing body of the municipality shall submit to the voters of the municipality, a proposal to authorize the tax and, if such tax is to be used to retire bonds to authorize such bonds and their retirement by such tax, to authorize the retirement of debt under previously authorized bonded indebtedness.

2. The ballot of submission shall contain, but need not be limited to:

(1) If the proposal submitted involves only authorization to impose the tax, the following language:

Shall the municipality of (insert [municipality's] name of municipality) impose a sales tax of one-half of one percent for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

☐ YES

☐ NO

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

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

Shall the municipality of

(insert [municipality's] name of municipality) issue bonds in the amount of (insert amount) to fund capital improvements and impose a sales tax of one-half of one percent to repay such bonds?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in box opposite "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 shall be in effect; provided that any proposal submitted under subdivision (2) of this subsection must be approved by the constitutionally required percentage of the voters voting thereon. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality shall have no power to issue any bonds or impose the sales tax authorized [~~in~~] under this section unless and until the governing body of the municipality shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal [~~pursuant to~~] under this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted [~~pursuant to~~] under this section.

3. No tax imposed [~~pursuant to~~] under this section for the purpose of retiring bonds issued under this section may be terminated until all of such bonds have been retired.

4. Within thirty days of the approval of a capital improvement sales tax [pursuant to] under this section and section 94.577, the governing body shall choose one of the following options:

OPTION 1

Eighty-five percent of the moneys generated within each municipality shall be retained in subaccount #1 of the trust fund created [in] under subsection 5 of this section and shall be returned to that municipality as provided [in] under subdivision (1) of subsection 5 of this section. Fifteen percent of the moneys generated within each municipality shall be retained in subaccount #2 of the trust fund created [in] under, and allocated as provided [in] under, subdivision (2) of subsection 5 of this section.

OPTION 2

One hundred percent of the moneys generated within each municipality shall be retained in subaccount #2 of the trust fund created [in] under, and allocated as provided [in] under, subdivision (2) of subsection 5 of this section.

5. The moneys shall be retained in two separate subaccounts in the "Municipal Capital Improvement Sales Tax Fund" which is hereby created in the state treasury. The fund moneys shall be distributed to each municipality as follows:

(1) For municipalities choosing Option 1, eighty-five percent of the taxes collected within each municipality and retained in subaccount #1 of the trust fund shall be returned to each municipality;

(2) For municipalities choosing Option 2, the moneys

retained in subaccount #2 of the trust fund shall be distributed to each municipality based on the percentage ratio that the population of that municipality bears to the total population of all of the municipalities choosing Option 2.

6. All revenue received by a municipality from the tax authorized under [the provisions of] this section shall be deposited monthly in a special trust fund and shall be used solely for capital improvements, including the operation and maintenance of capital improvements, for so long as the tax shall remain in effect. Once the tax authorized [by] under this section is abolished or is terminated by any means, all funds remaining in the special trust fund required [by] under this subsection shall be used solely for the maintenance of the capital improvements made with revenues raised by the tax authorized [by] under this section. Any funds in the special trust fund required [by] under this subsection which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized [by] under this section which have not been imposed to retire bonds issued [pursuant to] under this section.

7. All revenue received by a municipality which issues bonds under this section and imposes the tax authorized [by] under this section to retire such bonds shall be deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent that such funds are required for the operation and maintenance of capital improvements. Once all of

such bonds have been retired, all funds remaining in the special trust fund required [by] under this subsection shall be used solely for the maintenance of the capital improvements made with the revenue received as a result of the issuance of such bonds. Any funds in the special trust fund required [by] under this subsection which are not needed to meet current obligations under the bonds issued under this section may be invested by the governing body in accordance with applicable laws relating to the investment of other municipal funds. The provisions of this subsection shall apply only to taxes authorized [by] under this section which have been imposed to retire bonds issued under this section.

8. After the effective date of any tax imposed under [the provisions of] this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided [in] under sections 94.500 to 94.570, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under [the authority of] this section. The tax imposed hereunder and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

9. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and

credited to any municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such municipalities. If any municipality abolishes the tax, the municipality shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such municipality, the director of revenue shall remit the balance in the account to the municipality and close the account of that municipality. The director of revenue shall notify each municipality of each instance of any amount refunded or any check redeemed from receipts due the municipality.

10. Any other provision of this chapter notwithstanding, any municipality in a charter county, with a population of nine hundred thousand or more which adopted a capital improvement sales tax before August 28, 1995, shall by ordinance select Option 1 or Option 2 within sixty days of August 28, 1995.

11. The tax authorized under this section shall comply with the provisions of section 67.495.

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

(a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred

inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;

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

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

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

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

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

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

(h) Any city of the fourth classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants; or

(i) Any city of the third classification with more than thirteen thousand but fewer than fifteen thousand inhabitants and located in any county of the third classification without a township form of government and with more than thirty-three thousand but fewer than thirty-seven thousand inhabitants.

(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized [by] under 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] under this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

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

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

☐ YES

☐ NO

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

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

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

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

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

6. The director of [the department of] revenue may make refunds from the amounts in the trust fund and credited to any

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

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

8. The tax authorized under this section shall comply with the provisions of section 67.495.

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

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

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand

seven hundred inhabitants;

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

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

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

(6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants; or

(7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants.

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

ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.

3. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

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

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event

shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required [in] under section 32.087. All sales taxes collected by the director of [the department of] revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided [in] under section 32.087, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions

authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

6. The governing body of any city that has adopted the sales tax authorized [in] under this section may submit the question of repeal of the tax to the voters on any date available

for elections for the city. The ballot of submission shall be in substantially the following form:

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

☐ YES

☐ NO

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

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

under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax [pursuant to] under this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.

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

10. The tax authorized under this section shall comply with the provisions of section 67.495.

94.950. 1. As used in this section, "museum" means museums operating or to be built in the city and that are registered with the United States Internal Revenue Service as a 501(c)(3) corporation, or an organization that is registered with the United States Internal Revenue Service as a 501(c)(3) corporation and that develops, promotes, or operates historical locations or preservation sites.

2. The governing body of any home rule city with more than forty-five thousand five hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any county of the first classification with more than one hundred

four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized [in] under this section shall not exceed one-half of one percent, and shall be imposed solely for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism. The tax authorized [in] under this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section.

3. The ballot of submission for the tax authorized [in] under this section shall be in substantially the following form:

Shall (insert the name of the city) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of funding the operation, construction, or renovation of historical locations and museums to promote tourism?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified

voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. All revenue collected under this section by the director of [the department of] revenue on behalf of any city, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. Not later than the tenth day of each month, the director shall distribute all moneys deposited in the trust fund during the preceding month to the city that levied the sales tax.

5. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the city may authorize the use of a bracket system similar to that authorized [in] under section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.

6. All applicable provisions in [sections 144.010 to 144.525] chapter 144 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under [sections 144.010 to 144.525] chapter 144 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required [by sections 144.010 to 144.525] under chapter 144 for the administration and

collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided [in] under section 32.057 and [sections 144.010 to 144.525] chapter 144 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for the tax and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be the same as that provided [in sections 144.010 to 144.525] under chapter 144.

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

Shall (insert the name of the city)
repeal the sales tax imposed at a rate of (insert
rate of percent) percent for the purpose of funding the
operation, construction, or renovation of historical locations
and museums to promote tourism?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box

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

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

8. Whenever the governing body of any city that has adopted the sales tax authorized [in] under this section receives a petition, signed by a number of registered voters of the city equal to at least two percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized [in] under this section shall remain effective until the question is resubmitted under this

section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

9. If the tax is repealed or terminated by any means, all funds remaining in the trust fund shall continue to be used solely for the designated purposes, and the city shall notify the director of [the department of] revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

10. The tax authorized under this section shall comply with the provisions of section 67.495.

94.1000. 1. The governing body of any city not within a county is hereby authorized to impose, by ordinance or order, a sales tax on all retail sales which are subject to taxation under [the provisions of sections 144.010 to 144.525] chapter 144 for the purpose of funding medical care for the medically indigent. For the purposes of this section, the term "medically indigent" shall mean those individuals and families who do not have employer-sponsored health insurance, coverage under the Medicaid or Medicare programs, or income levels, as determined by the city

imposing the tax, sufficient to purchase adequate health insurance coverage. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of (insert
name of city) impose a sales tax of
. (insert amount) for the purpose of funding medical care for the
medically indigent?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "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 shall be in effect, beginning the first day of the second calendar quarter following its adoption. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized [in] under this section unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal [pursuant

to] under this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted [pursuant to] under this section.

3. After the effective date of any tax imposed under [the provisions of] this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided [in] under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under [the authority of] this section. The tax imposed [pursuant to] under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

4. The sales tax may be approved at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent, five-eighths of one percent, three-fourths of one percent, seven-eighths of one percent, or one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under [the provisions of sections 144.010 to 144.525] chapter 144.

5. All revenue generated from the tax authorized under [the provisions of] this section shall be deposited into the "Medical

Indigence Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding medical care for the medically indigent, as that term is defined [in] under this section. Once the tax authorized [by] under this section is abolished or terminated by any means, all funds remaining in the fund shall be used solely for that purpose.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

94.1008. 1. The governing body of any third class city with a population of at least seventeen thousand which is located in a county of the third classification without a township form of government and with a population of at least twenty-four thousand four hundred but not in excess of twenty-five thousand may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic development project approved by the voters, including a transportation corporation, as defined [in] under sections 238.300 to 238.367. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of (insert name of city)
impose a sales tax of (insert rate) for the
purpose of funding economic development in order to fund a . . .
. (insert description of economic development project
to be approved); provided that, the sales tax shall terminate
upon the payment of all bonds issued to complete the
. (insert description of economic development project to
be approved)? There is no guarantee of any state funding.

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box
opposite "YES". If you are opposed to the question, place an "X"
in the box opposite "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 shall be in effect, beginning the first day of
the second calendar quarter following its adoption or a later
date if authorized by the governing body. If the governing body
has not authorized the initial collection of the tax [pursuant
to] under such ordinance or order within three years after the
date of the passage of the proposal, authorization for the
governing body to impose such tax shall expire. If a majority of
the votes cast by the qualified voters voting are opposed to the
proposal, then the governing body of the city shall have no power
to impose the sales tax authorized [in] under this section unless
and until the governing body of the city shall again have
submitted another such proposal and the proposal is approved by
the requisite majority of the qualified voters voting thereon.

However, in no event shall a proposal [~~pursuant to~~] under this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted [~~pursuant to~~] under this section.

3. After the effective date of any tax imposed [~~pursuant to~~ the provisions of] under this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of the tax in the same manner as provided [~~in~~] under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized [~~pursuant to the authority of~~] under this section. The tax imposed [~~pursuant to~~] under this section and the tax imposed [~~pursuant to~~] under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and [~~pursuant to~~] under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified [~~in~~] under this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed [~~pursuant to~~] under this section.

4. The economic development sales tax may be approved at a rate of one-quarter of one percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri [~~pursuant to the provisions of sections 144.010 to 144.525~~] under chapter 144.

5. All revenue generated from the tax authorized [~~pursuant~~

to the provisions of] under this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined [in] under this section. The tax authorized [by] under this section shall terminate as approved by the voters.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

94.1010. 1. The governing body of any city which has a population of at least thirty-five thousand and is located in a county with a population of at least sixty-three thousand but not in excess of eighty thousand may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean the funding of the construction and debt financing of a civic and convention center, as determined by the city imposing the tax. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of (insert name of city)
impose a sales tax of (insert rate) for the
purpose of funding economic development in order to construct a
convention center? There is no guarantee of any state funding.

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box
opposite "YES". If you are opposed to the question, place an "X"
in the box opposite "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 shall be in effect, beginning the first day of
the second calendar quarter following its adoption or a later
date if authorized by the governing body. If the governing body
has not authorized the initial collection of the tax [pursuant
to] under such ordinance or order within three years after the
date of the passage of the proposal, authorization for the
governing body to impose such tax shall expire. If a majority of
the votes cast by the qualified voters voting are opposed to the
proposal, then the governing body of the city shall have no power
to impose the sales tax authorized [in] under this section unless
and until the governing body of the city shall again have
submitted another such proposal and the proposal is approved by
the requisite majority of the qualified voters voting thereon.
However, in no event shall a proposal [pursuant to] under this
section be submitted to the voters sooner than twelve months from
the date of the last proposal submitted [pursuant to] under this
section.

3. After the effective date of any tax imposed [pursuant to the provisions of] under this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax in the same manner as provided [in] under sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized [pursuant to the authority of] under this section. The tax imposed [pursuant to] under this section and the tax imposed [pursuant to] under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and [pursuant to] under such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed [pursuant to] under this section.

4. The economic development sales tax may be approved at a rate of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144.

5. All revenue generated from the tax authorized [pursuant to the provisions of] under this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic

Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined [in] under this section. The tax authorized [by] under this section is abolished or terminated when the original indebtedness for the civic and convention center is fully paid.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

94.1012. 1. The governing body of any city of the third classification with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144 for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic development project approved by the voters, including a transportation corporation, as defined [in] under sections 238.300 to 238.367. The tax authorized [by] under this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

Shall the city of (insert name of city) impose a sales tax of (insert rate) for the purpose of funding

economic development in order to fund a (insert
description of economic development project to be approved);
provided that, the sales tax shall terminate upon the payment of
all bonds issued to complete the (insert description
of economic development project to be approved)? There is no
guarantee of any state funding.

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box
opposite "YES". If you are opposed to the question, place an "X"
in the box opposite "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 shall be in effect beginning the first day of
the second calendar quarter following its adoption or a later
date if authorized by the governing body. If the governing body
has not authorized the initial collection of the tax [pursuant
to] under such ordinance or order within three years after the
date of the passage of the proposal, authorization for the
governing body to impose such tax shall expire. If a majority of
the votes cast by the qualified voters voting are opposed to the
proposal, then the governing body of the city shall have no power
to impose the sales tax authorized [in] under this section unless
and until the governing body of the city shall again have
submitted another such proposal and the proposal is approved by
the requisite majority of the qualified voters voting thereon.
However, in no event shall a proposal [pursuant to] under this
section be submitted to the voters sooner than twelve months from

the date of the last proposal submitted [pursuant to] under this section.

3. After the effective date of any tax imposed [pursuant to the provisions of] under this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized [pursuant to the authority of] under this section. The tax imposed [pursuant to] under this section and the tax imposed [pursuant to] under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed [pursuant to] under this section.

4. The economic development sales tax may be approved at a rate of one-half of one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri [pursuant to the provisions of sections 144.010 to 144.525] under chapter 144.

5. All revenue generated from the tax authorized [pursuant to the provisions of] under this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic

Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined [in] under this section. The tax authorized [by] under this section shall terminate as approved by the voters.

6. The tax authorized under this section shall comply with the provisions of section 67.495.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled under the laws of the state of Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to four percent of the amount paid for admission and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events, except amounts paid for any instructional class;

(3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(4) (a) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made by telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer services shall not be considered as amounts paid for telecommunications services;

(b) If local and long distance telecommunications services subject to tax under this subdivision are aggregated with and not separately stated from charges for telecommunications service or other services not subject to tax under this subdivision, including, but not limited to, interstate or international telecommunications services, then the charges for nontaxable services may be subject to taxation unless the telecommunications provider can identify by reasonable and verifiable standards such portion of the charges not subject to such tax from its books and

records that are kept in the regular course of business, including, but not limited to, financial statement, general ledgers, invoice and billing systems and reports, and reports for regulatory tariffs and other regulatory matters;

(c) A telecommunications provider shall notify the director of revenue of its intention to utilize the standards described in paragraph (b) of this subdivision to determine the charges that are subject to sales tax under this subdivision. Such notification shall be in writing and shall meet standardized criteria established by the department regarding the form and format of such notice;

(d) The director of revenue may promulgate and enforce reasonable rules and regulations for the administration and enforcement of the provisions of this subdivision. Any rule or portion of a rule, as that term is defined in section 536.010 that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2019, shall be invalid and void.

(5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

(6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public. The tax imposed under this subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a restaurant when such gratuity is reported as employee tip income and the restaurant withholds income tax under section 143.191 on such gratuity;

(7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of sale at retail or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as

provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

(9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words "This ticket is subject to a sales tax."

144.088. 1. For purposes of this section, the following terms shall mean:

(1) "Sales invoice", any document, in either paper or electronic format, which lists items to be sold as part of a sales transaction and states the prices of such items; and

(2) "Sales receipt", any document, in either paper or electronic format, which lists items sold as part of a sales transaction and states the prices of such items.

2. Any seller who sells more than five hundred thousand dollars worth of goods per year and provides a purchaser with a sales receipt or sales invoice in conjunction with a sale, as defined under section 144.010, shall clearly state on such sales receipt or sales invoice the total rate of all sales tax imposed on the sale referenced by such document. This total rate shall reflect any applicable state or local sales tax authorized under the laws of this state.

Section B. The enactment of section 144.088 of this act shall become effective on January 1, 2021.