

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 761
100TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Elections, May 8, 2019, with recommendation that the Senate Committee Substitute do pass.

0977S.03C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal section 105.145, RSMo, and to enact in lieu thereof three new sections relating to local government, with penalty provisions.

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

Section A. Section 105.145, RSMo, is repealed and three new sections
2 enacted in lieu thereof, to be known as sections 67.403, 94.842, and 105.145, to
3 read as follows:

**67.403. 1. The governing body of any home rule city with more
2 than one hundred fifty-five thousand but fewer than two hundred
3 thousand inhabitants, may enact ordinances to provide for the
4 abatement of a condition of any lot or land that has the presence of a
5 nuisance including, but not limited to, debris of any kind, weed
6 cuttings, cut, fallen, or hazardous trees and shrubs, overgrown
7 vegetation and noxious weeds which are seven inches or more in
8 height, rubbish and trash, lumber not piled or stacked twelve inches off
9 the ground, rocks or bricks, tin, steel, parts of derelict cars or trucks,
10 broken furniture, any flammable material which may endanger public
11 safety or any material or condition which is unhealthy or unsafe and
12 declared to be a public nuisance.**

**2. Any ordinance authorized by this section shall provide for
13 service of written notice to the owner of the property and listing the
14 nuisances, as described in subsection 1 of this section, causing the
15 condition and ordering abatement of the condition. Unless a condition
16 presents an immediate, specifically identified risk to the public health
17**

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

18 or safety, the notice shall provide a reasonable time, not less than ten
19 days, in which to abate or commence removal of each condition
20 identified in the notice. Written notice may be given by personal
21 service or by first-class mail to the owner at the last known address of
22 the owner. Written notice may also be given by United States certified
23 mail, return receipt requested, or by some other carrier and method for
24 procuring the signature of the notice recipient.

25 3. Upon a failure of the owner to pursue the removal or
26 abatement of such nuisance without unnecessary delay, the building
27 commissioner or designated officer may cause the condition which
28 constitutes the nuisance to be removed or abated. If the building
29 commissioner or designated officer causes such condition to be
30 removed or abated, the cost of such removal or abatement shall be
31 recoverable. Recoverable cost shall mean any expenditure made in an
32 effort to induce nuisance removal or abatement to occur and shall
33 include, but not be limited to, title report fees, mailings and postings,
34 administrative fees, and contractor fees. Such costs shall be certified
35 to the city clerk or officer in charge of finance who shall have the
36 option of causing the certified cost to be included in a special tax bill
37 or added to the annual real estate tax bill.

38 4. A special tax bill shall be a debt against the owner of a
39 property with a condition described in subsection 1 of this section, a
40 lien against the property, and valid until paid, and bear interest until
41 paid at the legal rate and may be foreclosed upon by the city through
42 appropriate procedures in circuit court.

43 5. Certified costs added to the annual real estate tax bill shall
44 not be taxes nor a municipal lien, but for collection purposes shall be
45 an addition to the annual real estate tax bill to be collected by the city
46 collector or other official collecting taxes in the same manner and
47 procedure for collecting real estate taxes. If the certified cost is not
48 paid, the tax bill shall be considered delinquent, and the collection of
49 the delinquent bill shall be governed by the laws governing delinquent
50 and back taxes. The addition to the annual real estate tax bill shall run
51 with the land and shall not be discharged by transfer of the real estate.

52 6. If the nuisance is overgrown vegetation and noxious weeds
53 which are seven inches or more in height, in lieu of giving notice as
54 provided in subsection 3 of this section, a city may give notice as

55 provided by this subsection. The city shall adopt an ordinance which
56 states its weed removal policy and notification procedure. Such
57 procedure shall provide for a minimum one-time yearly written notice
58 by one of the methods described in subsection 2 of this section to the
59 owner of the property. Such notice shall include the same information
60 required in subsection 2 of this section. In addition, such notice shall
61 include a statement that no further notice shall be given prior to
62 removal of the weeds. If there is a change in the record owner of title
63 to property after the giving of notice pursuant to this subsection, the
64 city shall provide notice as required by this subsection to the new
65 record owner of title to such property. The city may not recover any
66 costs or levy an assessment for the costs incurred by the cutting or
67 destruction of weeds on such property after the change in record owner
68 of title unless the new record owner of title to such property has been
69 provided notice as required by this section.

94.842. 1. The governing body of any home rule city with more
2 than one hundred fifty-five thousand but fewer than two hundred
3 thousand inhabitants may impose a tax on the charges for all sleeping
4 rooms paid by the transient guests of hotels or motels situated in the
5 city, which shall not be more than seven and one-half percent per
6 occupied room per night, except that such tax shall not become
7 effective unless the governing body of the city submits to the voters of
8 the city at a state general, primary or special election, a proposal to
9 authorize the governing body of the city to impose a tax under the
10 provisions of this section. The tax authorized by this section shall be
11 in addition to the charge for the sleeping room and shall be in addition
12 to any and all taxes imposed by law, and the proceeds of such tax shall
13 be used solely for capital investments that can be demonstrated to
14 increase the number of overnight visitors. Such tax shall be stated
15 separately from all other charges and taxes.

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

18 Shall the _____ (city) levy a tax of _____ percent on
19 each sleeping room occupied and rented by transient
20 guests of hotels and motels located in the city, where the
21 proceeds of which shall be expended for capital
22 investments to increase tourism?

23 ☐ YES ☐ NO

24 If a majority of the votes cast on the question by the qualified voters
25 voting thereon are in favor of the question, then the tax shall become
26 effective on the first day of the calendar quarter following the calendar
27 quarter in which the election was held. If a majority of the votes cast
28 on the question by the qualified voters voting thereon are opposed to
29 the question, then the governing body for the city shall have no power
30 to impose the tax authorized by this section unless and until the
31 governing body of the city again submits the question to the qualified
32 voters of the city and such question is approved by a majority of the
33 qualified voters voting on the question.

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

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

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

54 4. As used in this section, "transient guests" means a person or
55 persons who occupy a room or rooms in a hotel, motel, or tourist court
56 consecutively for thirty-one days or less.

105.145. 1. The following definitions shall be applied to the terms used
2 in this section:

3 (1) "Governing body", the board, body, or persons in which the powers of
4 a political subdivision as a body corporate, or otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this state, except counties
6 and school districts, which now is, or hereafter shall be, authorized to levy taxes
7 or empowered to cause taxes to be levied.

8 2. The governing body of each political subdivision in the state shall cause
9 to be prepared an annual report of the financial transactions of the political
10 subdivision in such summary form as the state auditor shall prescribe by rule,
11 except that the annual report of political subdivisions whose cash receipts for the
12 reporting period are ten thousand dollars or less shall only be required to contain
13 the cash balance at the beginning of the reporting period, a summary of cash
14 receipts, a summary of cash disbursements and the cash balance at the end of the
15 reporting period.

16 3. Within such time following the end of the fiscal year as the state
17 auditor shall prescribe by rule, the governing body of each political subdivision
18 shall cause a copy of the annual financial report to be remitted to the state
19 auditor.

20 4. The state auditor shall immediately on receipt of each financial report
21 acknowledge the receipt of the report.

22 5. In any fiscal year no member of the governing body of any political
23 subdivision of the state shall receive any compensation or payment of expenses
24 after the end of the time within which the financial statement of the political
25 subdivision is required to be filed with the state auditor and until such time as
26 the notice from the state auditor of the filing of the annual financial report for
27 the fiscal year has been received.

28 6. The state auditor shall prepare sample forms for financial reports and
29 shall mail the same to the political subdivisions of the state. Failure of the
30 auditor to supply such forms shall not in any way excuse any person from the
31 performance of any duty imposed by this section.

32 7. All reports or financial statements herein above mentioned shall be
33 considered to be public records.

34 8. The provisions of this section apply to the board of directors of every
35 transportation development district organized under sections 238.200 to 238.275.

36 9. Any political subdivision that fails to timely submit a copy of the
37 annual financial statement to the state auditor shall be subject to a fine of five
38 hundred dollars per day; **however, the fine shall not exceed ten percent of**

39 **the total sales and use tax distribution of the fiscal year for which the**
40 **annual financial statement was not timely filed.**

41 10. The state auditor shall report any violation of subsection 9 of this
42 section to the department of revenue. Upon notification from the state auditor's
43 office that a political subdivision failed to timely submit a copy of the annual
44 financial statement, the department of revenue shall notify such political
45 subdivision by certified mail that the statement has not been received. Such
46 notice shall clearly set forth the following:

47 (1) The name of the political subdivision;

48 (2) That the political subdivision shall be subject to a fine of five hundred
49 dollars per day if the political subdivision does not submit a copy of the annual
50 financial statement to the state auditor's office within thirty days from the
51 postmarked date stamped on the certified mail envelope;

52 (3) That the fine will be enforced and collected as provided under
53 subsection 11 of this section; and

54 (4) That the fine will begin accruing on the thirty-first day from the
55 postmarked date stamped on the certified mail envelope and will continue to
56 accrue until the state auditor's office receives a copy of the financial statement.
57 In the event a copy of the annual financial statement is received within such
58 thirty-day period, no fine shall accrue or be imposed. The state auditor shall
59 report receipt of the financial statement to the department of revenue within ten
60 business days. Failure of the political subdivision to submit the required annual
61 financial statement within such thirty-day period shall cause the fine to be
62 collected as provided under subsection 11 of this section.

63 11. The department of revenue may collect the fine authorized under the
64 provisions of subsection 9 of this section by offsetting any sales or use tax
65 distributions due to the political subdivision. The director of revenue shall retain
66 two percent for the cost of such collection. The remaining revenues collected from
67 such violations shall be distributed annually to the schools of the county in the
68 same manner that proceeds for all penalties, forfeitures, and fines collected for
69 any breach of the penal laws of the state are distributed.

70 12. Any [transportation development district organized under sections
71 238.200 to 238.275 having] **political subdivision that has** gross revenues of
72 less than five thousand dollars **or that has not levied or collected sales or**
73 **use taxes** in the fiscal year for which the annual financial statement was not
74 timely filed shall not be subject to the fine authorized in this section.

75 13. If the failure to timely submit the annual financial statement
76 was the result of fraud or other illegal conduct by an employee or
77 officer of the political subdivision, the failure shall not be subject to a
78 fine authorized under this section if the statement is filed within thirty
79 days of the discovery of the fraud or illegal conduct. If a fine was
80 assessed and paid prior to the filing of the statement, the department
81 of revenue shall refund the fine upon notification from the political
82 subdivision.

83 14. The director of revenue shall have the authority to make a
84 one-time downward adjustment to any outstanding penalty imposed by
85 this section on a single political subdivision if the director determines
86 the fine is uncollectable. The director of revenue may prescribe rules
87 and regulations necessary to carry out the provisions of this
88 subsection. Any rule or portion of a rule, as that term is defined in
89 section 536.010 that is created under the authority delegated in this
90 section shall become effective only if it complies with and is subject to
91 all of the provisions of chapter 536, and, if applicable, section
92 536.028. This section and chapter 536 are nonseverable and if any of
93 the powers vested with the general assembly pursuant to chapter 536,
94 to review, to delay the effective date, or to disapprove and annul a rule
95 are subsequently held unconstitutional, then the grant of rulemaking
96 authority and any rule proposed or adopted after August 28, 2019, shall
97 be invalid and void.

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