

FIRST REGULAR SESSION

SENATE BILL NO. 99

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

0494S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 67.1401, 67.1545, 238.202, 238.207, 238.235, and 238.237, RSMo, and to enact in lieu thereof six new sections relating to certain special taxing districts.

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

Section A. Sections 67.1401, 67.1545, 238.202, 238.207,
2 238.235, and 238.237, RSMo, are repealed and six new sections
3 enacted in lieu thereof, to be known as sections 67.1401,
4 67.1545, 238.202, 238.207, 238.235, and 238.237, to read as
5 follows:

67.1401. 1. Sections 67.1401 to 67.1571 shall be
2 known and may be cited as the "Community Improvement
3 District Act".

4 2. For the purposes of sections 67.1401 to 67.1571,
5 the following words and terms mean:

6 (1) "Approval" or "approve", for purposes of elections
7 pursuant to sections 67.1401 to 67.1571, a simple majority
8 of those qualified voters voting in the election;

9 (2) "Assessed value", the assessed value of real
10 property as reflected on the tax records of the county clerk
11 of the county in which the property is located, or the
12 collector of revenue if the property is located in a city
13 not within a county, as of the last completed assessment;

14 (3) "Blighted area", an area which:

15 (a) By reason of the predominance of defective or
16 inadequate street layout, insanitary or unsafe conditions,

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

deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use; or

(b) Has been declared blighted or found to be a blighted area pursuant to Missouri law including, but not limited to, chapter 353, sections 99.800 to 99.865, or sections 99.300 to 99.715;

(4) "Board", if the district is a political subdivision, the board of directors of the district, or if the district is a not-for-profit corporation, the board of directors of such corporation;

(5) "Director of revenue", the director of the department of revenue of the state of Missouri;

(6) "District", a community improvement district, established pursuant to sections 67.1401 to 67.1571;

(7) "Election authority", the election authority having jurisdiction over the area in which the boundaries of the district are located pursuant to chapter 115;

(8) "Municipal clerk", the clerk of the municipality;

(9) "Municipality", any city, village, incorporated town, or county of this state, or in any unincorporated area that is located in any county with a charter form of government and with more than one million inhabitants;

(10) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes or to refund outstanding obligations;

(11) "Owner", for real property, the individual or individuals or entity or entities who own a fee interest in real property that is located within the district or their legally authorized representative; for business organizations and other entities, the owner shall be deemed to be the individual which is legally authorized to represent the entity in regard to the district;

(12) "Per capita", one head count applied to each individual, entity or group of individuals or entities having fee ownership of real property within the district whether such individual, entity or group owns one or more parcels of real property in the district as joint tenants, tenants in common, tenants by the entirety, tenants in partnership, except that with respect to a condominium created under sections 448.1-101 to 448.4-120, "per capita" means one head count applied to the applicable unit owners' association and not to each unit owner;

(13) "Petition", a petition to establish a district as it may be amended in accordance with the requirements of section 67.1421;

(14) "Qualified voters",

(a) For purposes of elections for approval of real property taxes[:], **business license taxes, or sales taxes, registered voters**

[a. Registered voters; or

b. If no registered voters reside in the district, the owners of one or more parcels of real property which is to be subject to such real property taxes and is located within the district per the tax records for real property of the county clerk, or the collector of revenue if the district is located in a city not within a county, as of the thirtieth day prior to the date of the applicable election;

(b) For purposes of elections for approval of business license taxes or sales taxes:

a. Registered voters; or

b. If no registered voters reside in the district, the owners of one or more parcels of real property located within the district per the tax records for real property of the county clerk as of the thirtieth day before the date of the applicable election]; and

~~[(c)]~~ **(b)** For purposes of the election of directors of the board, registered voters **residing within the district** and owners of real property which is not exempt from assessment or levy of taxes by the district and which is located within the district per the tax records for real property of the county clerk, or the collector of revenue if the district is located in a city not within a county, of the thirtieth day prior to the date of the applicable election; and

(15) "Registered voters", persons who [reside within the district and who] are qualified and registered to vote pursuant to chapter 115, pursuant to the records of the election authority as of the thirtieth day prior to the date of the applicable election.

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, 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 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 this section shall become effective unless the board of directors of the district submits to the qualified voters of the **municipality or county in which the district is located**, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to 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 this section shall become effective on the first day of the second calendar quarter after the

44 director of the department of revenue receives notice of the
45 adoption of such tax.

46 4. The director of the department of revenue shall
47 collect any tax adopted pursuant to this section pursuant to
48 section 32.087.

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

56 6. In order to allow retailers to collect and report
57 the sales and use tax authorized by this section as well as
58 all other sales and use taxes required by law in the
59 simplest and most efficient manner possible, a district may
60 establish appropriate brackets to be used in the district
61 imposing a tax pursuant to this section in lieu of the
62 brackets provided in section 144.285.

63 7. The penalties provided in sections 144.010 to
64 144.525 shall apply to violations of this section.

65 8. All revenue received by the district from a sales
66 and use tax imposed pursuant to this section which is
67 designated for a specific purpose shall be deposited into a
68 special trust fund and expended solely for such purpose.
69 Upon the expiration of any sales and use tax adopted
70 pursuant to this section, all funds remaining in the special
71 trust fund shall continue to be used solely for the specific
72 purpose designated in the resolution adopted by the
73 qualified voters. Any funds in such special trust fund
74 which are not needed for current expenditures may be

75 invested by the board of directors pursuant to applicable
76 laws relating to the investment of other district funds.

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

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

238.202. 1. As used in sections 238.200 to 238.275,
2 the following terms mean:

3 (1) "Board", the board of directors of a district;

4 (2) "Commission", the Missouri highways and
5 transportation commission;

6 (3) "District", a transportation development district
7 organized under sections 238.200 to 238.275;

8 (4) "Local transportation authority", a county, city,
9 town, village, county highway commission, special road
10 district, interstate compact agency, or any local public
11 authority or political subdivision having jurisdiction over
12 any bridge, street, highway, dock, wharf, ferry, lake or
13 river port, airport, railroad, light rail or other transit
14 improvement or service;

15 (5) "Project" includes any bridge, street, road,
16 highway, access road, interchange, intersection, signing,
17 signalization, parking lot, bus stop, station, garage,
18 terminal, hangar, shelter, rest area, dock, wharf, lake or

19 river port, airport, railroad, light rail, or public mass
20 transportation system and any similar or related improvement
21 or infrastructure. In the case of a district located in a
22 home rule city with more than four hundred thousand
23 inhabitants and located in more than one county, whose
24 district boundaries are contained solely within that portion
25 of such a home rule city that is contained within a county
26 with a charter form of government and with more than six
27 hundred thousand but fewer than seven hundred thousand
28 inhabitants, the term project shall also include the
29 operation of a street car or other rail-based or fixed
30 guideway public mass transportation system, and the revenue
31 of such district may be used to pay for the design,
32 construction, ownership and operation of such a street car
33 or other rail-based or fixed guideway public mass
34 transportation system, but not the operation of a bus system
35 located within such district, by such district or such
36 municipality, or by a local transportation authority having
37 jurisdiction within such municipality;

38 (6) "Public mass transportation system", a
39 transportation system owned or operated by a governmental or
40 quasi-governmental entity, employing motor buses, rails, or
41 any other means of conveyance, by whatsoever type of power,
42 operated for public use in the conveyance of persons, mainly
43 providing local transportation service within a municipality
44 or a single metropolitan statistical area.

45 2. For the purposes of Sections 11(c), 16 and 22 of
46 Article X of the Constitution of Missouri, section 137.073,
47 and as used in sections 238.200 to 238.275, the following
48 terms shall have the meanings given:

49 (1) "Approval of the required majority" or "direct
50 voter approval", a simple majority;

51 (2) "Qualified electors", "qualified voters" or
52 "voters"[:

53 (a) Within a proposed or established district, except
54 for a district proposed under subsection 1 of section
55 238.207, any persons residing therein who have registered to
56 vote pursuant to chapter 115; or

57 (b) Within a district proposed or established under
58 subsection 1 or 5 of section 238.207 which has no persons
59 residing therein who have registered to vote pursuant to
60 chapter 115, the owners of record of all real property
61 located in the district, who shall receive one vote per
62 acre, provided that if a registered voter subsequent to the
63 creation of the district becomes a resident within the
64 district and obtains ownership of property within the
65 district, such registered voter must elect whether to vote
66 as an owner of real property or as a registered voter, which
67 election once made cannot thereafter be changed], **all**
68 **persons residing in the municipality or county in which a**
69 **proposed or established district is located who are**
70 **qualified and registered to vote pursuant to chapter 115;**

71 (3) "Registered voters", persons qualified and
72 registered to vote pursuant to chapter 115.

238.207. 1. Whenever the creation of a district is
2 desired, not less than fifty registered voters from each
3 county partially or totally within the proposed district may
4 file a petition requesting the creation of a district.
5 However, if no persons eligible to be registered voters
6 reside within the district, the owners of record of all of
7 the real property, except public streets, located within the
8 proposed district may file a petition requesting the
9 creation of a district. The petition shall be filed in the

10 circuit court of any county partially or totally within the
11 proposed district.

12 2. Alternatively, the governing body of any local
13 transportation authority within any county in which a
14 proposed project may be located may file a petition in the
15 circuit court of that county, requesting the creation of a
16 district.

17 3. The proposed district area shall be contiguous and
18 may contain all or any portion of one or more municipalities
19 and counties; provided:

20 (1) Property separated only by public streets,
21 easements or rights-of-way shall be considered contiguous;

22 (2) In the case of a district formed pursuant to a
23 petition filed by the owners of record of all of the real
24 property located within the proposed district, the proposed
25 district area need not contain contiguous properties if:

26 (a) The petition provides that the only funding method
27 for project costs will be a sales tax;

28 (b) The court finds that all of the real property
29 located within the proposed district will benefit by the
30 projects to be undertaken by the district; and

31 (c) Each parcel within the district is within five
32 miles of every other parcel; and

33 (3) In the case of a district created pursuant to
34 subsection 5 of this section, property separated only by
35 public streets, easements, or rights-of-way or connected by
36 a single public street, easement, or right-of-way shall be
37 considered contiguous.

38 4. The petition shall set forth:

39 (1) The name, voting residence and county of residence
40 of each individual petitioner, or, if no persons eligible to
41 be registered voters reside within the proposed district,

the name and address of each owner of record of real property located within the proposed district, or shall recite that the petitioner is the governing body of a local transportation authority acting in its official capacity;

(2) The name and address of each respondent. Respondents must include the commission and each affected local transportation authority within the proposed district, except a petitioning local transportation authority;

(3) A specific description of the proposed district boundaries including a map illustrating such boundaries;

(4) A general description of each project proposed to be undertaken by that district, including a description of the approximate location of each project;

(5) The estimated project costs and the anticipated revenues to be collected from the project;

(6) The name of the proposed district;

(7) The number of members of the board of directors of the proposed district, which shall be not less than five or more than fifteen;

(8) A statement that the terms of office of initial board members shall be staggered in approximately equal numbers to expire in one, two or three years;

(9) If the petition was filed by registered voters or by a governing body, a request that the question be submitted to the qualified voters within the limits of the proposed district whether they will establish a transportation development district to develop a specified project or projects;

(10) A proposal for funding the district initially, pursuant to the authority granted in sections 238.200 to 238.275, together with a request that the funding proposal be submitted to the qualified voters within the [limits of]

74 **municipality or county in which** the proposed district **is**
75 **located;** provided, however, the funding method of special
76 assessments may also be approved as provided in subsection 1
77 of section 238.230;

78 (11) A statement that the proposed district shall not
79 be an undue burden on any owner of property within the
80 district and is not unjust or unreasonable; and

81 (12) Details of the budgeted expenditures, including
82 estimated expenditures for real physical improvements,
83 estimated land acquisition expenses, estimated expenses for
84 professional services and estimated interest charges.

85 5. (1) As an alternative to the methods described in
86 subsections 1 and 2 of this section, if two or more local
87 transportation authorities have adopted resolutions calling
88 for the joint establishment of a district, the governing
89 body of any one such local transportation authority may file
90 a petition in the circuit court of any county in which the
91 proposed project is located requesting the creation of a
92 district; or, if not less than fifty registered voters from
93 each of two or more counties sign a petition calling for the
94 joint establishment of a district for the purpose of
95 developing a project that lies in whole or in part within
96 those same counties, the petition may be filed in the
97 circuit court of any of those counties in which not less
98 than fifty registered voters have signed the petition.

99 (2) The proposed district area shall be contiguous and
100 may contain all or any portion of one or more municipalities
101 and counties. Property separated only by public streets,
102 easements, or rights-of-way or connected by a single public
103 street, easement, or right-of-way shall be considered
104 contiguous.

105 (3) The petition shall set forth:

106 (a) That the petitioner is the governing body of a
107 local transportation authority acting in its official
108 capacity; or, if the petition was filed by obtaining the
109 signatures of not less than fifty registered voters in each
110 of two or more counties, it shall set forth the name, voting
111 residence, and county of residence of each individual
112 petitioner;

113 (b) The name of each local transportation authority
114 within the proposed district. The resolution of the
115 governing body of each local transportation authority
116 calling for the joint establishment of the district shall be
117 attached to the petition;

118 (c) The name and address of each respondent.
119 Respondents must include the commission and each affected
120 local transportation authority within the proposed district,
121 except a petitioning local transportation authority;

122 (d) A specific description of the proposed district
123 boundaries including a map illustrating such boundaries;

124 (e) A general description of each project proposed to
125 be undertaken by the district, including a description of
126 the approximate location of each project;

127 (f) The name of the proposed district;

128 (g) The number of members of the board of directors of
129 the proposed district;

130 (h) A request that the question be submitted to the
131 qualified voters within the limits of the proposed district
132 whether they will establish a transportation development
133 district to develop the projects described in the petition;

134 (i) A proposal for funding the district initially,
135 pursuant to the authority granted in sections 238.200 to
136 238.275, together with a request that the imposition of the
137 funding proposal be submitted to the qualified voters

138 residing within the [limits of] **municipality or county in**
139 **which** the proposed district **is located**; provided, however,
140 the funding method of special assessments may also be
141 approved as provided in subsection 1 of section 238.230; and

142 (j) A statement that the proposed district shall not
143 be an undue burden on any owner of property within the
144 district and is not unjust or unreasonable.

238.235. 1. (1) Any transportation development
2 district may by resolution impose a transportation
3 development district sales tax on all retail sales made in
4 such transportation development district which are subject
5 to taxation pursuant to the provisions of sections 144.010
6 to 144.525, except such transportation development district
7 sales tax shall not apply to the sale or use of motor
8 vehicles, trailers, boats or outboard motors nor to all
9 sales of electricity or electrical current, water and gas,
10 natural or artificial, nor to sales of service to telephone
11 subscribers, either local or long distance. Such
12 transportation development district sales tax may be imposed
13 for any transportation development purpose designated by the
14 transportation development district in its ballot of
15 submission to its qualified voters, except that no
16 resolution enacted pursuant to the authority granted by this
17 section shall be effective unless:

18 (a) The board of directors of the transportation
19 development district submits to the qualified voters of the
20 **municipality or county in which the** transportation
21 development district **is located** a proposal to authorize the
22 board of directors of the transportation development
23 district to impose or increase the levy of an existing tax
24 pursuant to the provisions of this section; or

(b) The voters approved the question certified by the petition filed pursuant to subsection 5 of section 238.207.

(2) If the transportation district submits to the qualified voters of the **municipality or county in which the transportation development district is located** a proposal to authorize the board of directors of the transportation development district to impose or increase the levy of an existing tax pursuant to the provisions of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the transportation development district of _____ (transportation development district's name) impose a transportation development district-wide 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 transportation development 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 resolution 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 board of directors of the transportation development district shall have no power to impose the sales tax authorized by this section unless and until the board of

57 directors of the transportation development district shall
58 again have submitted another proposal to authorize it to
59 impose the sales tax pursuant to the provisions of this
60 section and such proposal is approved by a majority of the
61 qualified voters voting thereon.

62 (3) The sales tax authorized by this section shall
63 become effective on the first day of the second calendar
64 quarter after the department of revenue receives
65 notification of the tax.

66 (4) In each transportation development district in
67 which a sales tax has been imposed in the manner provided by
68 this section, every retailer shall add the tax imposed by
69 the transportation development district pursuant to this
70 section to the retailer's sale price, and when so added such
71 tax shall constitute a part of the price, shall be a debt of
72 the purchaser to the retailer until paid, and shall be
73 recoverable at law in the same manner as the purchase price.

74 (5) In order to permit sellers required to collect and
75 report the sales tax authorized by this section to collect
76 the amount required to be reported and remitted, but not to
77 change the requirements of reporting or remitting tax or to
78 serve as a levy of the tax, and in order to avoid fractions
79 of pennies, the transportation development district may
80 establish appropriate brackets which shall be used in the
81 district imposing a tax pursuant to this section in lieu of
82 those brackets provided in section 144.285.

83 (6) All revenue received by a transportation
84 development district from the tax authorized by this section
85 which has been designated for a certain transportation
86 development purpose shall be deposited in a special trust
87 fund and shall be used solely for such designated purpose.
88 Upon the expiration of the period of years approved by the

89 qualified voters pursuant to subdivision (2) of this
90 subsection or if the tax authorized by this section is
91 repealed pursuant to subsection 6 of this section, all funds
92 remaining in the special trust fund shall continue to be
93 used solely for such designated transportation development
94 purpose. Any funds in such special trust fund which are not
95 needed for current expenditures may be invested by the board
96 of directors in accordance with applicable laws relating to
97 the investment of other transportation development district
98 funds.

99 (7) The sales tax may be imposed in increments of one-
100 eighth of one percent, up to a maximum of one percent on the
101 receipts from the sale at retail of all tangible personal
102 property or taxable services at retail within the
103 transportation development district adopting such tax, if
104 such property and services are subject to taxation by the
105 state of Missouri pursuant to the provisions of sections
106 144.010 to 144.525, except such transportation development
107 district sales tax shall not apply to the sale or use of
108 motor vehicles, trailers, boats or outboard motors nor to
109 public utilities. Any transportation development district
110 sales tax imposed pursuant to this section shall be imposed
111 at a rate that shall be uniform throughout the district.

112 2. The resolution imposing the sales tax pursuant to
113 this section shall impose upon all sellers a tax for the
114 privilege of engaging in the business of selling tangible
115 personal property or rendering taxable services at retail to
116 the extent and in the manner provided in sections 144.010 to
117 144.525, and the rules and regulations of the director of
118 revenue issued pursuant thereto; except that the rate of the
119 tax shall be the rate imposed by the resolution as the sales

120 tax and the tax shall be reported and returned to and
121 collected by the transportation development district.

122 3. On and after the effective date of any tax imposed
123 pursuant to this section, the director of revenue shall
124 perform all functions incident to the administration,
125 collection, enforcement, and operation of the tax, and the
126 director of revenue shall collect, in addition to all other
127 sales taxes imposed by law, the additional tax authorized
128 pursuant to this section. The tax imposed pursuant to this
129 section and the taxes imposed pursuant to all other laws of
130 the state of Missouri shall be collected together and
131 reported upon such forms and pursuant to such administrative
132 rules and regulations as may be prescribed by the director
133 of revenue.

134 4. (1) All applicable provisions contained in
135 sections 144.010 to 144.525, governing the state sales tax,
136 sections 32.085 and 32.087 and section 32.057, the uniform
137 confidentiality provision, shall apply to the collection of
138 the tax imposed by this section, except as modified in this
139 section.

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

146 (3) The same sales tax permit, exemption certificate
147 and retail certificate required by sections 144.010 to
148 144.525 for the administration and collection of the state
149 sales tax shall satisfy the requirements of this section,
150 and no additional permit or exemption certificate or retail
151 certificate shall be required; except that the

152 transportation development district may prescribe a form of
153 exemption certificate for an exemption from the tax imposed
154 by this section.

155 (4) All discounts allowed the retailer pursuant to the
156 provisions of the state sales tax laws for the collection of
157 and for payment of taxes pursuant to such laws are hereby
158 allowed and made applicable to any taxes collected pursuant
159 to the provisions of this section.

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

163 (6) For the purpose of a sales tax imposed by a
164 resolution pursuant to this section, all retail sales except
165 retail sales of motor vehicles shall be deemed to be
166 consummated at the place of business of the retailer unless
167 the tangible personal property sold is delivered by the
168 retailer or the retailer's agent to an out-of-state
169 destination or to a common carrier for delivery to an out-of-
170 state destination. In the event a retailer has more than
171 one place of business in this state which participates in
172 the sale, the sale shall be deemed to be consummated at the
173 place of business of the retailer where the initial order
174 for the tangible personal property is taken, even though the
175 order must be forwarded elsewhere for acceptance, approval
176 of credit, shipment or billing. A sale by a retailer's
177 employee shall be deemed to be consummated at the place of
178 business from which the employee works.

179 5. All sales taxes received by the transportation
180 development district shall be deposited by the director of
181 revenue in a special fund to be expended for the purposes
182 authorized in this section. The director of revenue shall
183 keep accurate records of the amount of money which was

collected pursuant to this section, and the records shall be open to the inspection of officers of each transportation development district and the general public.

6. (1) No transportation development district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects.

(2) Whenever the board of directors of any transportation development district in which a transportation development sales tax has been imposed in the manner provided by this section receives a petition, signed by ten percent of the qualified voters calling for an election to repeal such transportation development sales tax, the board of directors shall, if such repeal will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects, submit to the qualified voters of **the municipality or county in which** such transportation development district **is located** a proposal to repeal the transportation development sales tax imposed pursuant to the provisions of this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the transportation development sales tax, then the resolution imposing the transportation development sales

tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to repeal the transportation development sales tax, then the ordinance or resolution imposing the transportation development sales tax, along with any amendments thereto, shall remain in effect.

7. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the contrary, the sales tax imposed by a district whose project is a public mass transportation system shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of section 99.845, or subsection 4 of section 99.957.

238.237. 1. If approved by a majority of the qualified voters voting on the question in the **municipality or county in which the district is located**, the district may charge and collect tolls or fees for the use of a project. The board may charge a lower toll rate or fee than that amount approved by the [district] voters, and may increase that lower toll rate or fee to a level not exceeding the toll or fee rate ceiling without voter approval. Toll rates or fees for the use of the same project may vary at the election of the board, depending upon the type or nature of the user, or the type or nature of the use.

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

Shall the _____ Transportation Development District be authorized to charge tolls or fees in amounts not to exceed those given below:

17	Maximum Toll or Fee	Toll or Fee Description
18	(Insert amount)	(Insert a brief
19		description of the toll
20		or fee, distinguishing it
21		from other tolls or fees
22		to be charged on the same
23		project)
24	(Insert amount)	(Describe the next toll
25		or fee charged)
26	(Etc.)	(Etc.)

27 for the purpose of providing revenue for the
 28 development of a project (or projects) in the
 29 district (insert general description of the
 30 project or projects, if necessary)?

31 ☐ YES ☐ NO

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

36 3. To construct a toll facility, a district may
 37 relocate an existing state highway, subject to approval by
 38 the commission, or an existing local public street or road,
 39 subject to approval by the local transportation authority
 40 having control and jurisdiction over such street or road. A
 41 district shall not incorporate an existing free public
 42 street, road, or highway into a district project that will
 43 be subject to tolls.

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