

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

2 by inserting after all of said line the following:

3 "105.145. 1. The following definitions shall be
4 applied to the terms used in this section:

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

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

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

22 3. Within such time following the end of the fiscal
23 year as the state auditor shall prescribe by rule, the
24 governing body of each political subdivision shall cause a
25 copy of the annual financial report to be remitted to the
26 state auditor.

27 4. The state auditor shall immediately on receipt of
28 each financial report acknowledge the receipt of the report.

29 5. In any fiscal year no member of the governing body
30 of any political subdivision of the state shall receive any
31 compensation or payment of expenses after the end of the
32 time within which the financial statement of the political
33 subdivision is required to be filed with the state auditor
34 and until such time as the notice from the state auditor of
35 the filing of the annual financial report for the fiscal
36 year has been received.

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

42 7. All reports or financial statements hereinabove
43 mentioned shall be considered to be public records.

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

47 9. Any political subdivision that fails to timely
48 submit a copy of the annual financial statement to the state
49 auditor shall be subject to a fine of five hundred dollars
50 per day.

51 10. The state auditor shall report any violation of
52 subsection 9 of this section to the department of revenue.
53 Upon notification from the state auditor's office that a
54 political subdivision failed to timely submit a copy of the
55 annual financial statement, the department of revenue shall
56 notify such political subdivision by certified mail that the
57 statement has not been received. Such notice shall clearly
58 set forth the following:

59 (1) The name of the political subdivision;

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

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

68 (4) That the fine will begin accruing on the thirty-
69 first day from the postmarked date stamped on the certified
70 mail envelope and will continue to accrue until the state
71 auditor's office receives a copy of the financial statement.

72 In the event a copy of the annual financial statement
73 is received within such thirty-day period, no fine shall
74 accrue or be imposed. The state auditor shall report
75 receipt of the financial statement to the department of
76 revenue within ten business days. Failure of the political
77 subdivision to submit the required annual financial
78 statement within such thirty-day period shall cause the fine
79 to be collected as provided under subsection 11 of this
80 section.

81 11. The department of revenue may collect the fine
82 authorized under the provisions of subsection 9 of this
83 section by offsetting any sales or use tax distributions due
84 to the political subdivision. The director of revenue shall
85 retain two percent for the cost of such collection. The
86 remaining revenues collected from such violations shall be
87 distributed annually to the schools of the county in the
88 same manner that proceeds for all penalties, forfeitures,
89 and fines collected for any breach of the penal laws of the
90 state are distributed.

91 12. Any [transportation development district organized
92 under sections 238.200 to 238.275 having] political

93 subdivision that has gross revenues of less than five
94 thousand dollars or that has not levied or collected sales
95 or use taxes in the fiscal year for which the annual
96 financial statement was not timely filed shall not be
97 subject to the fine authorized in this section.

98 13. If a failure to timely submit the annual financial
99 statement is the result of fraud or other illegal conduct by
100 an employee or officer of the political subdivision, the
101 political subdivision shall not be subject to a fine
102 authorized under this section if the statement is filed
103 within thirty days of the discovery of the fraud or illegal
104 conduct. If a fine is assessed and paid prior to the filing
105 of the statement, the department of revenue shall refund the
106 fine upon notification from the political subdivision.

107 14. If a political subdivision has an outstanding
108 balance for fines or penalties at the time it files its
109 first annual financial statement after January 1, 2023, the
110 director of revenue shall make a one-time downward
111 adjustment to such outstanding balance in an amount that
112 reduces the outstanding balance by no less than ninety
113 percent.

114 15. The director of revenue shall have the authority
115 to make a one-time downward adjustment to any outstanding
116 penalty imposed under this section on a political
117 subdivision if the director determines the fine is
118 uncollectable. The director of revenue may prescribe rules
119 and regulations necessary to carry out the provisions of
120 this subsection. Any rule or portion of a rule, as that
121 term is defined in section 536.010, that is created under
122 the authority delegated in this section shall become
123 effective only if it complies with and is subject to all of
124 the provisions of chapter 536 and, if applicable, section
125 536.028. This section and chapter 536 are nonseverable, and

126 if any of the powers vested with the general assembly
127 pursuant to chapter 536 to review, to delay the effective
128 date, or to disapprove and annul a rule are subsequently
129 held unconstitutional, then the grant of rulemaking
130 authority and any rule proposed or adopted after August 28,
131 2022, shall be invalid and void."; and

132 Further amend the title and enacting clause accordingly.