The Senate met pursuant to adjournment.

President Kehoe in the Chair.

The Reverend Carl Gauck offered the following prayer:

“Worship the Lord in holy splendor; tremble before him, all the earth.” (Psalm 96:9)

Gracious God, we give You thanks and praise for the gift of this day and the opportunity to be called to serve and follow Your lead. Bless us in the work we produce and continue to instill in us the study of Your word so what we do is in keeping with what You desire. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

Senator Hough assumed the Chair.

Senator Bernskoetter requested unanimous consent of the Senate to allow Osage County Sheriff Michael Bonham to enter the Chamber with side arms, which request was granted.

Senator Bean assumed the Chair.

Senator Eslinger assumed the Chair.

Senator Hough assumed the Chair.

The Journal of the previous day was read and approved.

Senator Rowden announced photographers from Nexstar Media Group and KRCG-TV were given permission to take pictures in the Senate Chamber.

The following Senators were present during the day’s proceedings:

Present—Senators

Arthur  Bean  Beck  Bernskoetter  Brattin  Brown  Burlison
Cierpiot  Crawford  Eigel  Eslinger  Gannon  Hegeman  Hoskins
Hough  Koenig  Luetkemeyer  May  Moon  Mosley  O’Laughlin
Onder  Razer  Riddle  Rizzo  Rowden  Schatz  Schupp
Thompson Rehder  Washington  White  Wieland  Williams—33

968
Absent—Senators—None
Absence with leave—Senator Roberts—1
Vacancies—None

The Lieutenant Governor was present.

RESOLUTIONS

Senator Williams offered Senate Resolution No. 611, regarding Markus Golden, which was adopted.

Senator Schupp offered Senate Resolution No. 612, regarding the One Hundred Twentieth Anniversary of the Jewish Federation of St. Louis, which was adopted.

Senator Eslinger offered Senate Resolution No. 613, regarding Addi Luna, West Plains, which was adopted.

Senator Schatz offered Senate Resolution No. 614, regarding Abigail Chandler, Grubville, which was adopted.

Senator Koenig offered Senate Resolution No. 615, regarding Rene A. Artman, Fenton, which was adopted.

MESSAGES FROM THE GOVERNOR

The following message was received from the Governor, reading of which was waived:

GOVERNOR
STATE OF MISSOURI
March 9, 2022

To the Senate of the 101st General Assembly of the State of Missouri:
The following addendum should be made to the appointment of Samantha Ferguson Knight as a member of the Missouri Community Service Commission, submitted to you on February 23, 2022. Line 1 should be amended to read:

Samantha Ferguson Knight, Democrat, 5741 Goethe Avenue, Saint Louis, Saint Louis

Respectfully submitted,
Michael L. Parson
Governor

MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HCS for HBs 2116, 2097, 1690 & 2221, entitled:

An Act to amend chapter 191, RSMo, by adding there to nine new sections relating to the visitation rights of patients.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.
Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HCS for HB 1552, entitled:

An Act to repeal sections 160.415 and 167.151, RSMo, and to enact in lieu thereof two new sections relating to funding for schools.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HCS for HB 1814, entitled:

An Act to repeal sections 163.161, 167.020, and 167.151, RSMo, and to enact in lieu thereof twelve new sections relating to admission of nonresident pupils, with a delayed effective date.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

On motion of Senator Rowden, the Senate recessed until 3:00 p.m.

RECESS

The time of recess having expired, the Senate was called to order by Senator Crawford.

MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HB 1861, entitled:

An Act to amend chapters 191 and 194, RSMo, by adding thereto ten new sections relating to rights of patients.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HCS for HB 1462, entitled:

An Act to repeal sections 70.441, 571.020, 571.030, 571.101, 571.107, 571.111, 571.205, 577.703, and 577.712, RSMo, and to enact in lieu thereof ten new sections relating to firearms, with penalty provisions.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HB 1589, entitled:

An Act to repeal section 566.150, RSMo, and to enact in lieu thereof one new section relating to location
restrictions for certain offenders, with penalty provisions.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

**SENATE BILLS FOR PERFECTION**

Senator Cierpiot moved that **SB 745**, with **SCS**, **SS** for **SCS** and **SA 2** (pending), be called from the Informal Calendar and again taken up for perfection, which motion prevailed.

At the request of Senator Cierpiot, **SS** for **SCS** for **SB 745** was withdrawn, rendering **SA 2** moot.

Senator Cierpiot offered **SS No. 2** for **SCS** for **SB 745**, entitled:

**SENATE SUBSTITUTE NO. 2 FOR**
**SENATE COMMITTEE SUBSTITUTE FOR**
**SENATE BILL NO. 745**

An Act to repeal sections 144.030, 386.890, 393.1700, 393.1715, and 610.021, RSMo, and to enact in lieu thereof seven new sections relating to utilities.

Senator Cierpiot moved that **SS No. 2** for **SCS** for **SB 745** be adopted.

Senator Cierpiot offered **SA 1**, which was read:

**SENATE AMENDMENT NO. 1**

Amend Senate Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 745, Page 21, Section 386.885, Line 37, by striking “June 30” and inserting in lieu thereof the following: “December 31”; and

Further amend said bill, page 23, Section 386.885, line 76, by striking “June 30” and inserting in lieu thereof the following: “December 31”.

Senator Cierpiot moved that the above amendment be adopted.

Pursuant to Senate Rule 91, Senator Hegeman excused himself from voting on all votes taken in the perfection of **SB 745**, with **SCS**.

Senator Cierpiot moved that **SA 1** be adopted, which motion prevailed.

Senator Cierpiot moved that **SS No. 2** for **SCS** for **SB 745**, as amended, be adopted, which motion prevailed.

On motion of Senator Cierpiot, **SS No. 2** for **SCS** for **SB 745**, as amended, was declared perfected and ordered printed.

Senator Hegeman moved that **SB 799**, with **SCS**, be taken up for perfection, which motion prevailed.

**SCS** for **SB 799**, entitled:

**SENATE COMMITTEE SUBSTITUTE FOR**
**SENATE BILL NO. 799**

An Act to repeal section 575.200, RSMo, and to enact in lieu thereof one new section relating to escape from custody, with penalty provisions.
Was taken up.

Senator Hegeman moved that SCS for SB 799 be adopted, which motion prevailed.

On motion of Senator Hegeman, SCS for SB 799 was declared perfected and ordered printed.

**REFERRALS**

President Pro Tem Schatz referred SS No. 2 for SJR 38 to the Committee on Governmental Accountability and Fiscal Oversight.

President Pro Tem Schatz referred the gubernatorial addendum to the Committee on Gubernatorial Appointments.

Senator Bean assumed the Chair.

**SENATE BILLS FOR PERFECTION**

At the request of Senator Thompson Rehder, SB 690 was placed on the Informal Calendar.

Senator Crawford moved that SB 743 be taken up for perfection, which motion prevailed.

Senator Hough assumed the Chair.

Senator Brown offered SA 1:

**SENATE AMENDMENT NO.1**

Amend Senate Bill No. 743, Page 1, Section A, Line 3, by inserting after all of said line the following:

“94.900. 1. (1) The governing body of the following cities may impose a tax as provided in 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
(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; [or]

(j) Any city of the fourth classification with more than three thousand but fewer than three thousand three hundred inhabitants and located in 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 that is not the county seat of such county; or

(k) Any city with more than eighteen thousand but fewer than twenty thousand inhabitants and that is the county seat of a county with more than forty thousand but fewer than fifty 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 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 this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the 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 this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of _________ (city’s name) 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 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 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 this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to 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 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 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 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 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 this section.”; and

Further amend the title and enacting clause accordingly.

Senator Brown moved that the above amendment be adopted, which motion prevailed.

Senator Eigel offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Bill No. 743, Page 1, In the Title, Lines 2-3, by striking “a public safety sales tax” and inserting in lieu thereof the following: “taxation”; and

Further amend said bill, page 7, section 94.902, line 193, by inserting after all of said line the following:

“All other laws to the contrary notwithstanding, the assessor or the assessor’s deputies in
all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor’s city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. Beginning January 1, 2023, in any county with more than four hundred thousand but fewer than five hundred thousand inhabitants, all personal property in such county shall be annually assessed at a percent of its true value in money as of January first of each calendar year as follows:

(1) A political subdivision shall annually reduce the percentage of true value in money at which personal property is assessed pursuant to this subsection such that the amount by which the revenue generated by taxes levied on such personal property is substantially equal to one hundred percent of the growth in revenue generated by real property assessment growth. Annual reductions shall be made pursuant to this subdivision until December 31, 2073. Thereafter, the percentage of true value in money at which personal property is assessed shall be equal to the percentage in effect on December 31, 2073.

(2) The provisions of subdivision (1) of this subsection shall not be construed to relieve a political subdivision from adjustments to property tax levies as required by section 137.073.

(3) For the purposes of subdivision (1) of this subsection, “real property assessment growth” shall mean the growth in revenue from increases in the total assessed valuation of all real property in a political subdivision over the revenue generated from the assessed valuation of such real property from the previous calendar year. Real property assessment growth shall not include any revenue in excess of the percent increase in the consumer price index, as described in subsection 2 of section 137.073.

(4) Notwithstanding the provisions of subdivisions (1) to (4) of this subsection to the contrary, for the purposes of the tax levied pursuant to Article III, Section 38(b) of the Missouri Constitution, all personal property shall be assessed at thirty-three and one-third percent of its true value in money as of January first of each calendar year.

2. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection [5] 6 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor’s books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of
all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor’s plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

1. The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

2. The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this subdivision, the word “comparable” means that:
   (a) Such sale was closed at a date relevant to the property valuation; and
   (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

3. Assessors in each county of this state and the City of St. Louis may send personal property assessment forms through the mail.

4. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percentages of their true value in money:
   (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;
   (2) Livestock, twelve percent;
   (3) Farm machinery, twelve percent;
   (4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which are used solely
for noncommercial purposes and are operated less than two hundred hours per year or aircraft that are home
built from a kit, five percent;

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the
purpose of introducing new product lines or used for making improvements to existing products by any
company which is located in a state enterprise zone and which is identified by any standard industrial
classification number cited in subdivision (7) of section 135.200, twenty-five percent.

[4.] 5. The person listing the property shall enter a true and correct statement of the property, in a printed
blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed
or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

[5.] 6. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of Article
X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following
percentages of true value:

(a) For real property in subclass (1), nineteen percent;

(b) For real property in subclass (2), twelve percent; and

(c) For real property in subclass (3), thirty-two percent.

(2) A taxpayer may apply to the county assessor, or, if not located within a county, then the assessor of
such city, for the reclassification of such taxpayer’s real property if the use or purpose of such real property
is changed after such property is assessed under the provisions of this chapter. If the assessor determines
that such property shall be reclassified, he or she shall determine the assessment under this subsection based
on the percentage of the tax year that such property was classified in each subclassification.

[6.] 7. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units
shall be assessed at the same percentage of true value as residential real property for the purpose of taxation.
The percentage of assessment of true value for such manufactured homes shall be the same as for residential
real property. If the county collector cannot identify or find the manufactured home when attempting to
attach the manufactured home for payment of taxes owed by the manufactured home owner, the county
collector may request the county commission to have the manufactured home removed from the tax books,
and such request shall be granted within thirty days after the request is made; however, the removal from
the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For
purposes of this section, a manufactured home located in a manufactured home rental park, rental
community or on real estate not owned by the manufactured home owner shall be considered personal
property. For purposes of this section, a manufactured home located on real estate owned by the
manufactured home owner may be considered real property.

[7.] 8. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement
pursuant to section 137.750, unless the manufactured home is deemed to be real estate as defined in
subsection 7 of section 442.015 and assessed as a realty improvement to the existing real estate parcel.

[8.] 9. Any amount of tax due and owing based on the assessment of a manufactured home shall be
included on the personal property tax statement of the manufactured home owner unless the manufactured
home is deemed to be real estate as defined in subsection 7 of section 442.015, in which case the amount
of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

[9.1] 10. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers’ Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle’s model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor’s judgment will fairly estimate the true value in money of the motor vehicle.

[10.1] 11. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

[11.1] 12. If a physical inspection is required, pursuant to subsection [10] 11 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner’s rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

[12.1] 13. A physical inspection, as required by subsection [10] 11 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection [11] 12 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

[13.1] 14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

[14.1] 15. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate
committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

[15.] 16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection [14] 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city’s tax rate ceiling.

[16.] 17. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under chapter 444 shall be assessed based upon how the real property is currently being used. Any information provided to a county assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer’s mine property. For purposes of this subsection, “mine property” shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under chapter 444.”;

Further amend the title and enacting clause accordingly.

Senator Eigel moved that the above amendment be adopted, which motion prevailed.

Senator Koenig offered SA 3:

SENATE AMENDMENT NO. 3

Amend Senate Bill No. 743, Page 1, In the Title, Lines 2-3, by striking “a public safety”; and

Further amend said bill, page 7, Section 94.902, line 193, by inserting after all of said line the following:

“144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

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

(2) “Business” includes any activity engaged in by any person, or caused to be engaged in by him, with
the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is “engaging in business” in this state for purposes of sections 144.010 to 144.525 if such person engages in business activities within this state or maintains a place of business in this state under section 144.605. The isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business, does not constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

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

(4) “Gross receipts”, except as provided in section 144.012, means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term gross receipts shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid. The term gross receipts shall not include usual and customary delivery charges that are stated separately from the sale price;

(5) “Instructional class”, includes any class, lesson, or instruction intended or used for teaching;

(6) “Livestock”, cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as described in section 277.024, llamas, alpaca, buffalo, bison, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, honey bees, or rabbits raised in confinement for human consumption;

(7) “Motor vehicle leasing company” shall be a company obtaining a permit from the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

(8) “Person” includes any individual, firm, copartnership, joint adventure, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust,
business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;

(9) “Product which is intended to be sold ultimately for final use or consumption” means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state;

(10) “Purchaser” means a person who purchases tangible personal property or to whom are rendered services, receipts from which are taxable under sections 144.010 to 144.525;

(11) “Research or experimentation activities” are the development of an experimental or pilot model, plant process, formula, invention or similar property, and the improvement of existing property of such type. Research or experimentation activities do not include activities such as ordinary testing or inspection of materials or products for quality control, efficiency surveys, advertising promotions or research in connection with literary, historical or similar projects;

(12) “Sale” or “sales” includes installment and credit sales, and the exchange of properties as well as the sale thereof for money, every closed transaction constituting a sale, and means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for valuable consideration and the rendering, furnishing or selling for a valuable consideration any of the substances, things and services herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

(13) “Sale at retail” means any transfer made by any person engaged in business as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or consumption and not for resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists, optometrists and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts, computer output or microfilm or microfiche and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property. Where necessary to conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term sale at retail shall be construed to embrace:

(a) Sales of admission tickets, cash admissions, charges and fees to or in places of amusement, entertainment and recreation, games and athletic events, except amounts paid for any instructional class;

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers, except as provided in subdivision (12) of subsection 1 of section 144.011;

(c) 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 the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or
drinks are regularly served to the public;

(f) Sales of 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;

(14) “Seller” means a person selling or furnishing tangible personal property or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

(15) The noun “tax” means either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the period for which he or she is required to report his or her collections, as the context may require; and

(16) “Telecommunications service”, for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, “information” means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer’s bill or on records of the seller maintained in the ordinary course of business:

(a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;

(b) Answering services and one-way paging services;

(c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or

(d) Cable or satellite television or music services.

2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by reference, the term manufactured homes shall have the same meaning given it in section 700.010.

3. Sections 144.010 to 144.525 may be known and quoted as the “Sales Tax Law”.

144.011. 1. For purposes of this chapter, and the taxes imposed thereby, the definition of “retail sale” or “sale at retail” shall not be construed to include any of the following:

(1) The transfer by one corporation of substantially all of its tangible personal property to another corporation pursuant to a merger or consolidation effected under the laws of the state of Missouri or any other jurisdiction;

(2) The transfer of tangible personal property incident to the liquidation or cessation of a taxpayer’s trade or business, conducted in proprietorship, partnership or corporate form, except to the extent any transfer is made in the ordinary course of the taxpayer’s trade or business;

(3) The transfer of tangible personal property to a corporation solely in exchange for its stock or securities;

(4) The transfer of tangible personal property to a corporation by a shareholder as a contribution to the capital of the transferee corporation;
(5) The transfer of tangible personal property to a partnership solely in exchange for a partnership interest therein;

(6) The transfer of tangible personal property by a partner as a contribution to the capital of the transferee partnership;

(7) The transfer of tangible personal property by a corporation to one or more of its shareholders as a dividend, return of capital, distribution in the partial or complete liquidation of the corporation or distribution in redemption of the shareholder’s interest therein;

(8) The transfer of tangible personal property by a partnership to one or more of its partners as a current distribution, return of capital or distribution in the partial or complete liquidation of the partnership or of the partner’s interest therein;

(9) The transfer of reusable containers used in connection with the sale of tangible personal property contained therein for which a deposit is required and refunded on return;

(10) The purchase by persons operating eating or food service establishments, of items of a nonreusable nature which are furnished to the customers of such establishments with or in conjunction with the retail sales of their food or beverage. Such items shall include, but not be limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks and toothpicks;

(11) The purchase by persons operating hotels, motels or other transient accommodation establishments, of items of a nonreusable nature which are furnished to the guests in the guests’ rooms of such establishments and such items are included in the charge made for such accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and other toiletries and food or confectionery items offered to the guests without charge;

(12) The purchase by persons operating hotels, motels, or other transient accommodation establishments of electricity, electrical current, water, and gas, whether natural or artificial, which are used to heat, cool, or provide water or power to the guests’ accommodations of such establishments, including sleeping rooms, meeting and banquet rooms, and any other customer space rented by guests, and which are included in the charge made for such accommodations. Any person required to remit sales tax on such purchases prior to August 28, 2022, shall be entitled to a refund on such taxes remitted;

(13) The transfer of a manufactured home other than:

(a) A transfer which involves the delivery of the document known as the “Manufacturer’s Statement of Origin” to a person other than a manufactured home dealer, as defined in section 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state;

(b) A transfer which involves the delivery of a “Repossessed Title” to a resident of this state if the tax imposed by this chapter was not paid on the transfer of the manufactured home described in paragraph (a) of this subdivision;

(c) The first transfer which occurs after December 31, 1985, if the tax imposed by this chapter was not paid on any transfer of the same manufactured home which occurred before December 31, 1985; or
Charges for initiation fees or dues to:

(a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations operating under the lodge system a substantial part of the activities of which are devoted to religious, charitable, scientific, literary, educational or fraternal purposes;

(b) Posts or organizations of past or present members of the Armed Forces of the United States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization substantially all of the members of which are past or present members of the Armed Forces of the United States or who are cadets, spouses, widows, or widowers of past or present members of the Armed Forces of the United States, no part of the net earnings of which inures to the benefit of any private shareholder or individual; or

(c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the Internal Revenue Code of 1986, as amended.

2. The assumption of liabilities of the transferor by the transferee incident to any of the transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall not disqualify the transfer from the exclusion described in this section, where such liability assumption is related to the property transferred and where the assumption does not have as its principal purpose the avoidance of Missouri sales or use tax.

144.813. In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section 32.085, all sales of class III medical devices as described in 21 U.S.C. 360c(a)(1)(C) that use electric fields for the purposes of the treatment of cancer including components and repair parts and the disposable or single patient use supplies required for the use of such devices.

Further amend the title and enacting clause accordingly.

Senator Koenig move that the above amendment be adopted, which motion prevailed.

Senator Bean assumed the Chair.

Senator Hough offered SA 4:

SENATE AMENDMENT NO. 4

Amend Senate Bill No. 743, Page 1, Section A, Line 3, by inserting after all of said line the following:

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

2. Any local sales tax so adopted shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the local sales tax, except as provided in subsection 18 of this section, and shall be imposed on all transactions on which the Missouri state sales tax is imposed.
3. (1) Every retailer within the jurisdiction of one or more taxing entities which has imposed one or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the combined tax shall constitute a part of the price, and 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. The combined rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the combined rate times the amount of the sale.

(2) In addition to any local sales tax imposed or authorized under the local sales tax law as of January 1, 2023, any taxing jurisdiction may impose one or more sales taxes on all retail sales made in such taxing jurisdiction which are subject to taxation under the provisions of chapter 144 for any purpose designated by the taxing jurisdiction in its ballot of submission to its voters; provided, however, that no sales tax shall be effective unless the governing body of the taxing jurisdiction submits to the voters of the taxing jurisdiction, at a state general election, a proposal to authorize the taxing jurisdiction to impose a tax under the provisions of this subsection. The taxes authorized by this subsection shall be in addition to any and all other sales taxes allowed by law.

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

Shall .......... (taxing jurisdiction’s name) impose a sales tax at the rate of ...... (insert amount) 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 sales 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 taxing jurisdiction shall have no power to impose the sales tax authorized by this subsection unless and until the governing body of the taxing jurisdiction shall again have submitted another proposal to authorize it to impose the sales tax under the provisions of this subsection and such proposal is approved by a majority of the qualified voters voting thereon.

(4) Sales taxes imposed or authorized under the local sales tax law as of January 1, 2023, and under the provisions of this subsection shall not exceed the following amounts:

(a) For local sales taxes imposed and retained by a taxing entity that is incorporated as a city, town, or village, the total combined rate shall not exceed four and one-half percent;

(b) For local sales taxes imposed and retained by a county, excluding cities not within a county, the total combined rate shall not exceed four and one-half percent;

(c) For local sales taxes imposed and retained by a city not within a county, the total combined rate shall not exceed nine percent;

(d) For local sales taxes imposed and retained by all taxing jurisdictions other than those described in paragraphs (a) to (c) of this subdivision, the total combined rate of sales taxes in any given taxing jurisdiction shall not exceed three percent. For the purposes of this paragraph, local sales taxes imposed by taxing entities described in paragraphs (a) to (c) of this subdivision in a given taxing jurisdiction shall not be included in the calculation of the total combined rate of sales taxes under this
paragraph.

(5) (a) In any election in which more than one sales tax levy is approved by the voters, and the passage of such levies results in a combined rate of sales tax in excess of the limits provided for under subdivision (4) of this subsection, only the sales tax levy receiving the most votes shall become effective, provided such levy does not result in a combined rate of sales tax in excess of the limits provided for under subdivision (4) of this subsection.

(b) No taxing jurisdiction with a combined rate of sales tax in excess of the rates provided in subdivision (4) of this subsection as of August 28, 2022, shall be required to reduce or repeal any such sales tax rate.

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

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

(2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions, except those in which voters have approved a local use tax under section 144.757, shall have placed on the ballot on or after the general election in November 2014, but no later than the general election in November 2022, whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

Shall the _________ (local jurisdiction’s name) discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer?

Approval of this measure will result in a reduction of local revenue to provide for vital services for _________ (local jurisdiction’s name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

☐ 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) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2022, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased
from a source other than a licensed Missouri dealer.

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

(5) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the general election in November 2022, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

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

(7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take effect on the first day of the second calendar quarter after the election. If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation shall take effect on March 1, 2023.

(8) Notwithstanding any provision of law to the contrary, if any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed after the general election in November 2014, or if the taxing jurisdiction failed to present the ballot to the voters at a general election on or before November 2022, then the governing body of such taxing jurisdiction may, at any election subsequent to the repeal or after the general election in November 2022, if the jurisdiction failed to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 that were purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:
Shall the _________ (local jurisdiction’s name) apply and collect the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer?

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

☐ 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”.

(9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is adopted, such tax shall take effect and be imposed on the first day of the second calendar quarter after the election.

6. On and after the effective date of any local sales tax imposed under the provisions of the local sales tax law, 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 all additional local sales taxes authorized under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax law together with all taxes 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.

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

8. 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 144.525, as these sections now read and as they may hereafter be amended, it being the intent of this general assembly to ensure that the same sales tax exemptions granted from the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the imposition and collection of all local sales taxes imposed under the local sales tax law.

9. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of the local sales tax law, 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 any local sales tax imposed by the local sales tax law.

10. All discounts allowed the retailer under the provisions of the state sales tax law for the collection of and for payment of taxes under the provisions of the state sales tax law are hereby allowed and made applicable to any local sales tax collected under the provisions of the local sales tax law.

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

12. (1) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard motors required to be titled under the laws of the state of Missouri, 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 his agent 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 agent or employee shall be deemed to be consummated at the place of business from which he works.

(2) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and outboard motors shall be imposed at the rate in effect at the location of the residence of the purchaser, and remitted to that local taxing entity, and not at the place of business of the retailer, or the place of business from which the retailer’s agent or employee works.

(3) For the purposes of any local tax imposed by an ordinance or under the local sales tax law on charges for mobile telecommunications services, all taxes of mobile telecommunications service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended.

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

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

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

16. Within the boundaries of any taxing entity where one or more local sales taxes have been imposed, if any person is delinquent in the payment of the amount required to be paid by him under the local sales
tax law or in the event a determination has been made against him for taxes and penalty under the local sales tax law, 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. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

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

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

Further amend the title and enacting clause accordingly.

Senator Hough moved that the above amendment be adopted, which motion prevailed.

Senator Hegeman offered **SA 5**:

**SENATE AMENDMENT NO. 5**

Amend Senate Bill No. 743, Page 7, Section 94.902, Line 193, by inserting after all of said line the following:

“190.800. 1. Each ground ambulance service, except for any ambulance service owned and operated by an entity owned and operated by the state of Missouri, including but not limited to any hospital owned or operated by the board of curators, as defined in chapter 172, or any department of the state, shall, in addition to all other fees and taxes now required or paid, pay an ambulance service reimbursement allowance tax for the privilege of engaging in the business of providing ambulance services in this state.

2. For the purpose of this section, the following terms shall mean:

(1) “Ambulance”, the same meaning as such term is defined in section 190.100;

(2) “Ambulance service”, the same meaning as such term is defined in section 190.100;

(3) “Engaging in the business of providing ambulance services in this state”, accepting payment for such services;
(4) “Gross receipts”, all amounts received by an ambulance service licensed under section 190.109 for its own account from the provision of all emergency services, as defined in section 190.100, to the public in the state of Missouri, but shall not include revenue from taxes collected under law, grants, subsidies received from governmental agencies, or the value of charity care.

190.803. 1. Each ambulance service’s reimbursement allowance shall be based on [its gross receipts using] a formula established by the department of social services by [rule]. The determination of tax due shall be the monthly gross receipts reported to the department of social services multiplied by the tax rate established by rule by the department of social services. Such tax rate may be a graduated rate based on gross receipts and shall not exceed a rate of six percent per annum of gross receipts[ regulations and rules as provided in section 190.836. The ambulance reimbursement allowance shall be consistent with permissible health care related taxes, as defined in 42 CFR 433, Subpart B, as amended.

2. Notwithstanding any other provision of law to the contrary, any action respecting the validity of the rules promulgated under this section or section 190.815 or 190.833 shall be filed in the circuit court of Cole County. The circuit court of Cole County shall hear the matter as the court of original jurisdiction.

190.806. Each ambulance service shall keep such records as may be necessary to determine the amount of its reimbursement allowance. On or before the first day of October of each year, every ambulance service shall submit to the department of social services a statement that accurately reflects such information as is necessary to determine such ambulance service’s reimbursement allowance tax. [Each licensed ambulance service shall report gross receipts to the department of social services.] The information obtained by the department of social services shall be confidential.

190.815. The director of the department of social services shall prescribe by rule the form and content of any document required to be filed under sections 190.800 to 190.836. [No later than November 30, 2009, the department of social services shall promulgate rules to implement the provisions of sections 190.830 to 190.836.]

Further amend the title and enacting clause accordingly.

Senator Hegeman moved that the above amendment be adopted, which motion prevailed.

Senator Rizzo offered SA 6:

SENATE AMENDMENT NO. 6

Amend Senate Bill No. 743, Page 7, Section 94.902, Line 193, by inserting after all of said line the following:

“144.051. Beginning June 1, 2026, and ending July 31, 2026, in addition to the exemptions granted pursuant to the provisions of section 144.030, there is hereby exempted from the provisions of and the computation of the tax levied, assessed or payable pursuant to this chapter and the local sales tax law as defined in section 32.085, and section 238.235, all charges for admissions, as defined in section 144.010, to any of the matches of the 2026 FIFA World Cup soccer tournament which are held in any county with more than seven hundred thousand but fewer than eight hundred thousand inhabitants.”; and

Further amend the title and enacting clause accordingly.

Senator Rizzo moved that the above amendment be adopted, which motion prevailed.
On motion of Senator Crawford, **SB 743**, as amended, was declared perfected and ordered printed.

Senator Hegeman moved that **SB 724**, with SCS, be taken up for perfection, which motion prevailed.

**SCS for SB 724**, entitled:

**SENATE COMMITTEE SUBSTITUTE FOR**
**SENATE BILL NO. 724**

An Act to repeal section 105.145, RSMo, and to enact in lieu thereof one new section relating to financial statements of political subdivisions, with penalty provisions.

Was taken up.

Senator Hegeman moved that **SCS for SB 724** be adopted.

Senator Hegeman offered **SS for SCS for SB 724**, entitled:

**SENATE SUBSTITUTE FOR**
**SENATE COMMITTEE SUBSTITUTE FOR**
**SENATE BILL NO. 724**

An Act to repeal section 105.145, RSMo, and to enact in lieu thereof one new section relating to financial statements of political subdivisions, with penalty provisions.

Senator Hegeman moved that **SS for SCS for SB 724** be adopted.

Senator Hough assumed the Chair.

Senator Eslinger offered **SA 1**:

**SENATE AMENDMENT NO. 1**

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 724, Page 1, Section A, Line 3, by inserting after all of said line the following:

“50.815. 1. On or before the first Monday in March of each year, the county commission of each county of the first [class not having a charter form of government], second, third, or fourth classification shall, with the assistance of the county clerk or other officer responsible for the preparation of the financial statement, prepare and publish in some newspaper of general circulation published in the county, as provided under section 493.050, a financial statement of the county for the year ending the preceding December thirty-first.

2. The financial statement shall show at least the following:

   (1) A summary of the receipts of each fund of the county for the year;

   (2) A summary of the disbursements and transfers of each fund of the county for the year;

   (3) A statement of the cash balance at the beginning and at the end of the year for each fund of the county;

   (4) A summary of delinquent taxes and other due bills for each fund of the county;

   (5) A summary of warrants of each fund of the county outstanding at the end of the year;
(6) A statement of bonded indebtedness, if any, at the beginning and at the end of the year for each fund of the county; [and]

(7) A statement of the tax levies of each fund of the county for the year; and

(8) The name, office, and current gross annual salary of each elected or appointed county official.

3. The financial statement need not show specific disbursements, warrants issued, or the names of specific payees except to comply with subdivision (8) of subsection 2 of this section, but every individual warrant, voucher, receipt, court order and all other items, records, documents and other information which are not specifically required to be retained by the officer having initial charge thereof [and which would be required to be included in or to construct a financial statement in the form prescribed for other counties by section 50.800] shall be filed on or before the date of publication of the financial statement prescribed by subsection 1 of this section in the office of the county clerk, and. The county clerk or other officer responsible for the preparation of the financial statement shall preserve the same, shall provide an electronic copy of the data used to create the financial statement without charge to any newspaper requesting a copy of such data, and shall cause the same to be available for inspection during normal business hours on the request of any person, for a period of five years following the date of filing in his or her office, after which five-year period these records may be disposed of according to law unless they are the subject of a legal suit pending at the expiration of that period.

4. At the end of the financial statement, each commissioner of the county commission and the county clerk shall sign and append the following certificate:

We, __________, __________, and __________, duly elected commissioners of the county commission of __________ County, Missouri, and I, __________ __________, county clerk of that county, certify that the above and foregoing is a complete and correct statement of every item of information required in section 50.815 for the year ending December 31, [19] __________, and we have checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above and foregoing totals. (If for any reason complete and accurate information is not given the following shall be added to the certificate.)

Exceptions: the above report is incomplete because proper information was not available in the following records __________ which are in the keeping of the following officer or officers __________.

Date __________
__________________
__________________
Commissioners, County Commission
__________________
County Clerk

5. Any person falsely certifying to any fact covered by the certificate is liable on his or her bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not less than two hundred dollars or more than one thousand dollars, or by confinement in the county jail for a period of not less than thirty days nor more than six months, or by both such fine and confinement. Any person charged with preparing the financial report who willfully or knowingly makes a false report of any record is, in
addition to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by the division of corrections for a term of not less than two years nor more than five years.

[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first class not having a charter form of government, except as provided in subsection 3 of this section.]

50.820. 1. The statement required by section 50.815 shall be set in the standard column width measure which will take the least space and the publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. **As required under section 493.025, a newspaper publishing the statement shall charge and receive no more than its regular local classified advertising rate, which shall be the rate on the newspaper’s rate schedule that was offered to the public thirty days before the publication of the statement.** The county commission shall [not] pay the publisher [until] upon the filing of proof of publication [is filed] with the commission [and]. **After verification, the state auditor [notifies] shall notify the commission that proof of publication has been received and that it complies with the requirements of this section.**

2. The statement shall be spread on the record of the commission and for this purpose the publisher shall be required to furnish the commission with at least two copies of the statement which may be [pasted on] placed in the record.

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first day of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any of the county commission until notice is received from the state auditor that the required proof of publication has been filed. [Any county treasurer paying or entering for protest any warrant for any commissioner of the county commission prior to the receipt of such notice from the state auditor shall be liable therefor on his official bond.]

4. The state auditor shall prepare sample forms for financial statements required by section 50.815 and shall [mail] provide the same to the county clerk of each county of the first [class not having a charter form of government], **second, third, or fourth classification** in this state, but failure of the auditor to supply such forms shall not in any way excuse any person from the performance of any duty imposed by this section or by section 50.815. **If any county officer fails, neglects, or refuses to comply with the provisions of this section or section 50.815 [he], the county officer shall, in addition to other penalties provided by law, be liable on his or her official bond for dereliction of duty.”**

Further amend said bill, page 5, section 105.145, line 128, by inserting after all of said line the following:

“[50.800. 1. On or before the first Monday in March of each year, the county commission of each county of the second, third, or fourth class shall prepare and publish in some newspaper as provided for in section 493.050, if there is one, and if not by notices posted in at least ten places in the county, a detailed financial statement of the county for the year ending December thirty-first, preceding.

2. The statement shall show the bonded debt of the county, if any, kind of bonds, date of maturity, interest rate, rate of taxation levied for interest and sinking fund and authority for the levy,
the total amount of interest and sinking fund that has been collected and interest and sinking fund on hand in cash.

3. The statement shall also show separately the total amount of the county and township school funds on hand and loaned out, the amount of penalties, fines, levies, utilities, forfeitures, and any other taxes collected and disbursed or expended during the year and turned into the permanent school fund, the name of each person who has a loan from the permanent school fund, whether county or township, the amount of the loan, date loan was made and date of maturity, description of the security for the loan, amount, if any, of delinquent interest on each loan.

4. The statement shall show the total valuation of the county for purposes of taxation, the highest rate of taxation the constitution permits the county commission to levy for purposes of county revenue, the rate levied by the county commission for the year covered by the statement, division of the rate levied among the several funds and total amount of delinquent taxes for all years as of December thirty-first.

5. The statement shall show receipts or revenues into each and every fund separately. Each fund shall show the beginning balance of each fund; each source of revenue; the total amount received from each source of revenue; the total amount available in each fund; the total amount of disbursements or expenditures from each fund and the ending balance of each fund as of December thirty-first. The total receipts or revenues for the year into all funds shall be shown in the recapitulation. In counties with the township form of government, each township shall be considered a fund pursuant to this subsection.

6. Total disbursements or expenditures shall be shown for warrants issued in each category contained in the forms developed or approved by the state auditor pursuant to section 50.745. Total amount of warrants, person or vendor to whom issued and purpose for which issued shall be shown except as herein provided. Under a separate heading in each fund the statements shall show what warrants are outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be.

7. Warrants issued to pay for the service of election judges and clerks of elections shall be in the following form:

Names of judges and clerks of elections at $______ per day (listing the names run in and not listing each name by lines, and at the end of the list of names giving the total of the amount of all the warrants issued for such election services).

8. Warrants issued to pay for the service of jurors shall be in the following form:

Names of jurors at $______ per day (listing the names run in and not listing each name by lines, and at the end of the list of names giving the total of the amount of all the warrants issued for such election service).

9. Warrants to Internal Revenue Service for Social Security and withholding taxes shall be brought into one call.

10. Warrants to the director of revenue of Missouri for withholding taxes shall be brought into one call.

11. Warrants to the division of employment security shall be brought into one call.
12. Warrants to Missouri local government employees’ retirement system or other retirement funds for each office shall be brought into one call.

13. Warrants for utilities such as gas, water, lights and power shall be brought into one call except that the total shall be shown for each vendor.

14. Warrants issued to each telephone company shall be brought into one call for each office in the following form:

(Name of Telephone Company for ______ office and total amount of warrants issued).

15. Warrants issued to the postmaster for postage shall be brought into one call for each office in the following form:

(Postmaster for ______ office and total amount of warrants issued).

16. Disbursements or expenditures by road districts shall show the warrants, if warrants have been issued in the same manner as provided for in subsection 5 of this section. If money has been disbursed or expended by overseers the financial statement shall show the total paid by the overseer to each person for the year, and the purpose of each payment. Receipts or revenues into the county distributive school fund shall be listed in detail, disbursements or expenditures shall be listed and the amount of each disbursement or expenditure. If any taxes have been levied by virtue of Section 12(a) of Article X of the Constitution of Missouri the financial statement shall contain the following:

By virtue and authority of the discretionary power conferred upon the county commissions of the several counties of this state to levy a tax of not to exceed 35 cents on the $100 assessed valuation the county commission of ______ County did for the year covered by this report levy a tax rate of ______ cents on the $100 assessed valuation which said tax amounted to $______ and was disbursed or expended as follows:

The statement shall show how the money was disbursed or expended and if any part of the sum has not been accounted for in detail under some previous appropriate heading the portion not previously accounted for shall be shown in detail.

17. At the end of the statement the person designated by the county commission to prepare the financial statement herein required shall append the following certificate:

I, ______, the duly authorized agent appointed by the county commission of ______ County, state of Missouri, to prepare for publication the financial statement as required by section 50.800, RSMo, hereby certify that I have diligently checked the records of the county and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo, for the year ending December 31, ______, and especially have I checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records ______ which are in the
keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.

Date ______

Officer designated by county commission to prepare financial statement required by section 50.800, RSMo.

Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:

Clerk of the county commission and ex officio officer designated to prepare financial statement required by section 50.800, RSMo.

18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.

[50.810. 1. The statement shall be printed in not less than 8-point type, but not more than the smallest point type over 8-point type available and in the standard column width measure that will take the least space. The publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.

2. The statement shall be spread on the record of the commission and for this purpose the publisher shall be required to furnish the commission with at least two copies of the statement that may be pasted on the record. The publisher shall itemize the cost of publishing said statement by column inch as properly chargeable to the several funds and shall submit such costs for payment to the county commission. The county commission shall pay out of each fund in the proportion that each item bears to the total cost of publishing said statement and shall issue warrants therefor; provided any part not properly chargeable to any specific fund shall be paid from the county general revenue fund.

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any commissioner of any county commission until notice is received from the state auditor that the required proof of publication has been filed. Any county treasurer paying or entering for protest any warrant for any commissioner of the county commission prior to the receipt of such notice from the state auditor shall be liable on his official bond therefor.
4. The state auditor shall prepare sample forms for financial statements and shall mail the same to the county clerks of the several counties in this state. If the county commission employs any person other than a bonded county officer to prepare the financial statement the county commission shall require such person to give bond with good and sufficient sureties in the penal sum of one thousand dollars for the faithful performance of his duty. If any county officer or other person employed to prepare the financial statement herein provided for shall fail, neglect, or refuse to, in any manner, comply with the provisions of this law he shall, in addition to other penalties herein provided, be liable on his official bond for dereliction of duty.]

Further amend the title and enacting clause accordingly.

Senator Eslinger moved that the above amendment be adopted.

Senator Crawford offered SA 1 to SA 1:

SENATE AMENDMENT NO. 1 TO
SENATE AMENDMENT NO. 1

Amend Senate Amendment No. 1 to Senate Substitute for Senate Committee Substitute for Senate Bill No. 724, Page 1, Section 50.815, Line 3, by striking “the first Monday in March” and inserting in lieu thereof the following: “June thirtieth”; and

Further amend said amendment, page 4, section 50.820, line 125, by striking “April” and inserting in lieu thereof the following: “July”.

Senator Crawford moved that the above amendment be adopted, which motion prevailed.

Senator Eslinger moved that SA 1, as amended, be adopted, which motion prevailed.

Senator Eigel offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 724, Page 5, Section 105.145, Line 128, by inserting after all of said line the following:

“164.450. 1. Any school district located in whole or in part in any county with more than four hundred thousand but fewer than five hundred thousand inhabitants that receives voter approval for the issuance of bonds under this chapter shall maintain a detailed accounting of each and every expenditure by the school district for the moneys generated by such issuance. Any such school district shall be required to maintain a budget for each project approved by the school district using moneys from the issuance of bonds. Such budget shall detail the exact cost of the project and the source of all moneys used to fund the project. All information required under this subsection regarding expenditures and budgets shall be maintained and updated on the website of the school district and shall be publicly available.

2. Continuation of any project undertaken by a school district as described under subsection 1 of this section shall be halted immediately upon exceeding the budgeted amount of moneys to complete such project by more than ten percent. The continuation of any such project described under this subsection shall not occur until such time as the school district receives voter approval under this chapter for the issuance of further bonded indebtedness specifically for such project.
3. Any taxpayer residing within a school district that violates the provisions of this section may seek, and a court shall order, injunctive relief against such school district in any court of competent jurisdiction to enforce the provisions of this section.”; and

Further amend the title and enacting clause accordingly.

Senator Eigel moved that the above amendment be adopted, which motion prevailed.

Senator Hegeman moved that SS for SCS for SB 724, as amended, be adopted, which motion prevailed.

On motion of Senator Hegeman, SS for SCS for SB 724, as amended, was declared perfected and ordered printed.

REPORTS OF STANDING COMMITTEES

Senator Rowden, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following report:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred SCS for SB 799, begs leave to report that it has examined the same and finds that the bill has been truly perfected and that the printed copies furnished the Senators are correct.

RESOLUTIONS

Senator Crawford offered Senate Resolution No. 616, regarding Nora R. McMillin, Warsaw, which was adopted.

Senator Crawford offered Senate Resolution No. 617, regarding Josie Douglas, Bolivar, which was adopted.

Senator Hegeman offered Senate Resolution No. 618, regarding Karlie Ingersoll, Unionville, which was adopted.

Senator Burlison offered Senate Resolution No. 619, regarding Jeffrey A. Miller, Nixa, which was adopted.

On behalf of Senator Roberts, Senator Rizzo offered Senate Resolution No. 620, regarding the Ninetieth Birthday of the Reverend Dr. William Talley, III, which was adopted.

INTRODUCTION OF GUESTS

Senator Bernskoetter introduced to the Senate, Class 3 State Champion Blair Oaks Lady Falcons softball team, Madison Vaughan; Ava Willson; Bria Boessen; Morgan Luebbering; Chesney Luebbering; Kally Bruce; Baley Rackers; Emma Wolken; Julie Braun; Kenzi Libbert; Olivia Moyer; Taylor Groner; Kenadi Braun; Grace Boessen; Jazmin Reinkemeyer; Kadence Kliegel; Anna Hankins; Macee Ernst; Andi Siebeneck; manager, Brock Buschjost; assistant coach, James Reinkemeyer; assistant coach, Taylor Doerhoff; assistant coach, Jill Linnenbrink; and head coach Sharon Buschjost.

Senator Schupp introduced to the Senate, Easterseals Midwest, Bill Bartelsmeyer, Lake Ozark; Wendy Sullivan, St. Louis; Amy Gwin, St. Louis; Sean Donlin, St. Louis; Jean Marshall, Wildwood; and Theresa Guest, Shiloh.

Senator White introduced to the Senate, Jon and Shelia Reagan, Neosho.
On motion of Senator Rowden, the Senate adjourned under the rules.

SENATE CALENDAR

THIRTY-THIRD DAY–THURSDAY, MARCH 10, 2022

FORMAL CALENDAR

SECOND READING OF SENATE BILLS

SB 1134-Eslinger and Bean
SB 1135-Hegeman
SB 1136-Roberts
SB 1137-Roberts
SB 1138-Hough
SB 1139-Crawford
SB 1140-Schupp
SB 1141-Razer
SB 1142-Hough
SB 1143-Brown
SB 1144-Crawford
SB 1145-Washington
SB 1146-Washington
SB 1147-Washington
SB 1148-Roberts
SB 1149-White
SB 1150-Rowden
SB 1151-Roberts
SB 1152-Eslinger
SB 1153-Eslinger
SB 1154-Koenig
SB 1155-Luetkemeyer
SB 1156-Brown
SB 1157-Brown
SB 1158-Brown
SB 1159-Eslinger
SB 1160-Eslinger
SB 1161-Eslinger
SB 1162-Rowden
SB 1163-Hegeman
SB 1164-Eigel
SB 1165-Roberts
SB 1166-Gannon
SB 1167-Gannon
SB 1168-Gannon
SB 1169-Razer
SB 1170-Schupp
SB 1171-Moon
SB 1172-Washington
SB 1173-Schupp
SB 1174-Eslinger
SB 1175-Eslinger
SB 1176-Schupp
SB 1177-Cierpiot
SB 1178-White and Cierpiot
SB 1179-Hough
SB 1180-Hough
SB 1181-Luetkemeyer
SB 1182-Gannon
SB 1183-Gannon
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<td>SB 1215-Schupp</td>
<td>SJR 55-Schatz</td>
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<td>SB 1216-Cierpiot</td>
<td>SJR 56-Schatz</td>
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<td>SB 1217-Hegeman</td>
<td>SJR 57-Schatz</td>
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<td>SB 1218-Hegeman</td>
<td>SJR 58-Schatz</td>
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<td>SB 1219-Gannon</td>
<td>SJR 59-Brattin</td>
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<td>SB 1220-Gannon</td>
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HOUSE BILLS ON SECOND READING

HCS for HB 1986  
HCS for HBs 2116, 2097, 1690 & 2221  
HCS for HB 1552  
HCS for HB 1814  

HB 1861-Eggleston  
HCS for HB 1462  
HB 1589-Fitzwater

THIRD READING OF SENATE BILLS

SS for SB 678-Luetkemeyer  
SB 652-Rizzo (In Fiscal Oversight)  
SB 655-Crawford  
SS#2 for SCS for SB 649-Eigel  
SS for SCS for SBs 681 & 662-O’Laughlin and Arthur (In Fiscal Oversight)  

SB 820-Burlison (In Fiscal Oversight)  
SS#2 for SJR 38-Luetkemeyer (In Fiscal Oversight)  
SCS for SB 799-Hegeman

SENATE BILLS FOR PERFECTION

1. SBs 702, 636, 651, & 693-Eslinger, with SCS  
2. SB 710-Beck  
3. SB 807-Hoskins  
4. SB 665-Bernskoetter  
5. SB 834-Luetkemeyer and Thompson Rehder, with SCS  
6. SB 798-Mosley  
7. SB 667-Burlison  
8. SB 758-Hough, with SCS  
9. SB 726-Onder  
10. SB 761-Brown  
11. SB 657-Cierpiot

INFORMAL CALENDAR

SENATE BILLS FOR PERFECTION

SB 631-Hegeman, with SCS  
SB 648-Rowden  
SB 663-Bernskoetter, with SCS  
SB 664-Bernskoetter  

SB 690-Thompson Rehder  
SBs 698 & 639-Gannon, et al, with SCS, SA 1 & SA 1 to SA 1 (pending)  
SB 732-Hoskins, with SCS
SB 762-Brown, with SS & SA 4 (pending)  
SBs 775, 751 & 640-Thompson Rehder and Schupp, with SCS, SS for SCS & SA 1 (pending)  
SB 823-White, with SS, SA 2 & point of order (pending)  
SB 850-Bean, with SCS  
SB 869-Koenig  
SJR 39-Luetkemeyer  
SJR 41-Roberts and Mosley

HOUSE BILLS ON THIRD READING

HCS for HB 2117, with SA 1 (pending)  
(Bernskoetter)

CONSENT CALENDAR

Senate Bills

Reported 2/24

SB 845-Eslinger

RESOLUTIONS

SR 435-Schatz  
SR 448-Eigel  
SR 453-Eigel  
SR 466-Eigel  
SR 467-Eigel  
SR 468-Hoskins  
SR 469-Hoskins  
SR 472-White  
SR 496-Hoskins  
HCR 52-Plocher (Rowden)

Reported from Committee

SCR 27-May  
SCR 28-White  
SCR 29-Hegeman

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