

SECOND REGULAR SESSION

[PERFECTED]

SENATE BILL NO. 743

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

4339S.01P

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 32.087, 94.900, 94.902, 137.115, 144.010, 144.011, 190.800, 190.803, 190.806, and 190.815, RSMo, and to enact in lieu thereof twelve new sections relating to taxation.

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

Section A. Sections 32.087, 94.900, 94.902, 137.115,
2 144.010, 144.011, 190.800, 190.803, 190.806, and 190.815, RSMo,
3 are repealed and twelve new sections enacted in lieu thereof,
4 to be known as sections 32.087, 94.900, 94.902, 137.115,
5 144.010, 144.011, 144.051, 144.813, 190.800, 190.803, 190.806,
6 and 190.815, to read as follows:

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

2. Any local sales tax so adopted shall become
10 effective on the first day of the second calendar quarter
11 after the director of revenue receives notice of adoption of
12 the local sales tax, except as provided in subsection 18 of

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

13 this section, and shall be imposed on all transactions on
14 which the Missouri state sales tax is imposed.

15 3. **(1)** Every retailer within the jurisdiction of one
16 or more taxing entities which has imposed one or more local
17 sales taxes under the local sales tax law shall add all
18 taxes so imposed along with the tax imposed by the sales tax
19 law of the state of Missouri to the sale price and, when
20 added, the combined tax shall constitute a part of the
21 price, and shall be a debt of the purchaser to the retailer
22 until paid, and shall be recoverable at law in the same
23 manner as the purchase price. The combined rate of the
24 state sales tax and all local sales taxes shall be the sum
25 of the rates, multiplying the combined rate times the amount
26 of the sale.

27 **(2)** In addition to any local sales tax imposed or
28 authorized under the local sales tax law as of January 1,
29 2023, any taxing jurisdiction may impose one or more sales
30 taxes on all retail sales made in such taxing jurisdiction
31 which are subject to taxation under the provisions of
32 chapter 144 for any purpose designated by the taxing
33 jurisdiction in its ballot of submission to its voters;
34 provided, however, that no sales tax shall be effective
35 unless the governing body of the taxing jurisdiction submits
36 to the voters of the taxing jurisdiction, at a state general
37 election, a proposal to authorize the taxing jurisdiction to
38 impose a tax under the provisions of this subsection. The
39 taxes authorized by this subsection shall be in addition to
40 any and all other sales taxes allowed by law.

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

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

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

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

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

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

100 4. The brackets required to be established by the
101 director of revenue under the provisions of section 144.285
102 shall be based upon the sum of the combined rate of the

103 state sales tax and all local sales taxes imposed under the
104 provisions of the local sales tax law.

105 5. (1) The ordinance or order imposing a local sales
106 tax under the local sales tax law shall impose a tax upon
107 all transactions upon which the Missouri state sales tax is
108 imposed to the extent and in the manner provided in sections
109 144.010 to 144.525, and the rules and regulations of the
110 director of revenue issued pursuant thereto; except that the
111 rate of the tax shall be the sum of the combined rate of the
112 state sales tax or state highway use tax and all local sales
113 taxes imposed under the provisions of the local sales tax
114 law.

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

127 Shall the _____ (local jurisdiction's name)
128 discontinue applying and collecting the local
129 sales tax on the titling of motor vehicles,
130 trailers, boats, and outboard motors that were
131 purchased from a source other than a licensed
132 Missouri dealer?

133 Approval of this measure will result in a
134 reduction of local revenue to provide for vital
135 services for _____ (local jurisdiction's name)

136 and it will place Missouri dealers of motor
137 vehicles, outboard motors, boats, and trailers at
138 a competitive disadvantage to non-Missouri dealers
139 of motor vehicles, outboard motors, boats, and
140 trailers.

141 YES NO

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

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

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

168 applied to the titling of motor vehicles, trailers, boats,
169 and outboard motors purchased from a source other than a
170 licensed Missouri dealer. If a majority of the votes cast
171 by the registered voters voting thereon are opposed to the
172 proposal to repeal application of the local sales tax to
173 such titling, such application shall remain in effect.

174 (5) In addition to the requirement that the ballot
175 question set forth in subdivision (2) of this subsection be
176 placed before the voters on or after the general election in
177 November 2014, and on or before the general election in
178 November 2022, whenever the governing body of any local
179 taxing jurisdiction imposing a local sales tax on the sale
180 of motor vehicles, trailers, boats, and outboard motors
181 receives a petition, signed by fifteen percent of the
182 registered voters of such jurisdiction voting in the last
183 gubernatorial election, and calling for a proposal to be
184 placed on the ballot at any election to repeal application
185 of the local sales tax to the titling of motor vehicles,
186 trailers, boats, and outboard motors purchased from a source
187 other than a licensed Missouri dealer, the governing body
188 shall submit to the voters of such jurisdiction a proposal
189 to repeal application of the local sales tax to such
190 titling. If a majority of the votes cast by the registered
191 voters voting thereon are in favor of the proposal to repeal
192 application of the local sales tax to such titling, then the
193 local sales tax shall no longer be applied to the titling of
194 motor vehicles, trailers, boats, and outboard motors
195 purchased from a source other than a licensed Missouri
196 dealer. If a majority of the votes cast by the registered
197 voters voting thereon are opposed to the proposal to repeal
198 application of the local sales tax to such titling, such
199 application shall remain in effect.

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

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

215 (8) Notwithstanding any provision of law to the
216 contrary, if any local sales tax on the titling of motor
217 vehicles, trailers, boats, and outboard motors purchased
218 from a source other than a licensed Missouri dealer is
219 repealed after the general election in November 2014, or if
220 the taxing jurisdiction failed to present the ballot to the
221 voters at a general election on or before November 2022,
222 then the governing body of such taxing jurisdiction may, at
223 any election subsequent to the repeal or after the general
224 election in November 2022, if the jurisdiction failed to
225 present the ballot to the voters, place before the voters
226 the issue of imposing a sales tax on the titling of motor
227 vehicles, trailers, boats, and outboard motors that are
228 subject to state sales tax under section 144.020 that were
229 purchased from a source other than a licensed Missouri
230 dealer. The ballot question presented to the local voters
231 shall contain substantially the following language:

232 Shall the _____ (local jurisdiction's name)
233 apply and collect the local sales tax on the
234 titling of motor vehicles, trailers, boats, and
235 outboard motors that are subject to state sales
236 tax under section 144.020 and purchased from a
237 source other than a licensed Missouri dealer?

238 Approval of this measure will result in an
239 increase of local revenue to provide for vital
240 services for _____ (local jurisdiction's
241 name), and it will remove a competitive advantage
242 that non-Missouri dealers of motor vehicles,
243 outboard motors, boats, and trailers have over
244 Missouri dealers of motor vehicles, outboard
245 motors, boats, and trailers.

246 YES NO

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

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

256 6. On and after the effective date of any local sales
257 tax imposed under the provisions of the local sales tax law,
258 the director of revenue shall perform all functions incident
259 to the administration, collection, enforcement, and
260 operation of the tax, and the director of revenue shall
261 collect in addition to the sales tax for the state of
262 Missouri all additional local sales taxes authorized under
263 the authority of the local sales tax law. All local sales
264 taxes imposed under the local sales tax law together with
265 all taxes imposed under the sales tax law of the state of

266 Missouri shall be collected together and reported upon such
267 forms and under such administrative rules and regulations as
268 may be prescribed by the director of revenue.

269 7. All applicable provisions contained in sections
270 144.010 to 144.525 governing the state sales tax and section
271 32.057, the uniform confidentiality provision, shall apply
272 to the collection of any local sales tax imposed under the
273 local sales tax law except as modified by the local sales
274 tax law.

275 8. All exemptions granted to agencies of government,
276 organizations, persons and to the sale of certain articles
277 and items of tangible personal property and taxable services
278 under the provisions of sections 144.010 to 144.525, as
279 these sections now read and as they may hereafter be
280 amended, it being the intent of this general assembly to
281 ensure that the same sales tax exemptions granted from the
282 state sales tax law also be granted under the local sales
283 tax law, are hereby made applicable to the imposition and
284 collection of all local sales taxes imposed under the local
285 sales tax law.

286 9. The same sales tax permit, exemption certificate
287 and retail certificate required by sections 144.010 to
288 144.525 for the administration and collection of the state
289 sales tax shall satisfy the requirements of the local sales
290 tax law, and no additional permit or exemption certificate
291 or retail certificate shall be required; except that the
292 director of revenue may prescribe a form of exemption
293 certificate for an exemption from any local sales tax
294 imposed by the local sales tax law.

295 10. All discounts allowed the retailer under the
296 provisions of the state sales tax law for the collection of
297 and for payment of taxes under the provisions of the state

298 sales tax law are hereby allowed and made applicable to any
299 local sales tax collected under the provisions of the local
300 sales tax law.

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

305 12. (1) For the purposes of any local sales tax
306 imposed by an ordinance or order under the local sales tax
307 law, all sales, except the sale of motor vehicles, trailers,
308 boats, and outboard motors required to be titled under the
309 laws of the state of Missouri, shall be deemed to be
310 consummated at the place of business of the retailer unless
311 the tangible personal property sold is delivered by the
312 retailer or his agent to an out-of-state destination. In
313 the event a retailer has more than one place of business in
314 this state which participates in the sale, the sale shall be
315 deemed to be consummated at the place of business of the
316 retailer where the initial order for the tangible personal
317 property is taken, even though the order must be forwarded
318 elsewhere for acceptance, approval of credit, shipment or
319 billing. A sale by a retailer's agent or employee shall be
320 deemed to be consummated at the place of business from which
321 he works.

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

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

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

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

360 15. The director of revenue shall annually report on
361 his management of each trust fund which is created under the

362 local sales tax law and administration of each local sales
363 tax imposed under the local sales tax law. He shall provide
364 each taxing entity imposing one or more local sales taxes
365 authorized by the local sales tax law with a detailed
366 accounting of the source of all funds received by him for
367 the taxing entity. Notwithstanding any other provisions of
368 law, the state auditor shall annually audit each trust
369 fund. A copy of the director's report and annual audit
370 shall be forwarded to each taxing entity imposing one or
371 more local sales taxes.

372 16. Within the boundaries of any taxing entity where
373 one or more local sales taxes have been imposed, if any
374 person is delinquent in the payment of the amount required
375 to be paid by him under the local sales tax law or in the
376 event a determination has been made against him for taxes
377 and penalty under the local sales tax law, the limitation
378 for bringing suit for the collection of the delinquent tax
379 and penalty shall be the same as that provided in sections
380 144.010 to 144.525. Where the director of revenue has
381 determined that suit must be filed against any person for
382 the collection of delinquent taxes due the state under the
383 state sales tax law, and where such person is also
384 delinquent in payment of taxes under the local sales tax
385 law, the director of revenue shall notify the taxing entity
386 in the event any person fails or refuses to pay the amount
387 of any local sales tax due so that appropriate action may be
388 taken by the taxing entity.

389 17. Where property is seized by the director of
390 revenue under the provisions of any law authorizing seizure
391 of the property of a taxpayer who is delinquent in payment
392 of the tax imposed by the state sales tax law, and where
393 such taxpayer is also delinquent in payment of any tax

394 imposed by the local sales tax law, the director of revenue
395 shall permit the taxing entity to join in any sale of
396 property to pay the delinquent taxes and penalties due the
397 state and to the taxing entity under the local sales tax
398 law. The proceeds from such sale shall first be applied to
399 all sums due the state, and the remainder, if any, shall be
400 applied to all sums due such taxing entity.

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

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

3 (a) Any city of the third classification with more
4 than ten thousand eight hundred but less than ten thousand
5 nine hundred inhabitants located at least partly within a
6 county of the first classification with more than one
7 hundred eighty-four thousand but less than one hundred
8 eighty-eight thousand inhabitants;

9 (b) Any city of the fourth classification with more
10 than four thousand five hundred but fewer than five thousand
11 inhabitants;

12 (c) Any city of the fourth classification with more
13 than eight thousand nine hundred but fewer than nine
14 thousand inhabitants;

15 (d) Any home rule city with more than forty-eight
16 thousand but fewer than forty-nine thousand inhabitants;

17 (e) Any home rule city with more than seventy-three
18 thousand but fewer than seventy-five thousand inhabitants;

19 (f) Any city of the fourth classification with more
20 than thirteen thousand five hundred but fewer than sixteen
21 thousand inhabitants;

22 (g) Any city of the fourth classification with more
23 than seven thousand but fewer than eight thousand
24 inhabitants;

25 (h) Any city of the fourth classification with more
26 than four thousand but fewer than four thousand five hundred
27 inhabitants and located in any county of the first
28 classification with more than one hundred fifty thousand but
29 fewer than two hundred thousand inhabitants;

30 (i) Any city of the third classification with more
31 than thirteen thousand but fewer than fifteen thousand
32 inhabitants and located in any county of the third
33 classification without a township form of government and
34 with more than thirty-three thousand but fewer than thirty-
35 seven thousand inhabitants; **[or]**

36 (j) Any city of the fourth classification with more
37 than three thousand but fewer than three thousand three
38 hundred inhabitants and located in any county of the third
39 classification without a township form of government and
40 with more than eighteen thousand but fewer than twenty

41 thousand inhabitants and that is not the county seat of such
42 county; or

43 **(k) Any city with more than eighteen thousand but**
44 **fewer than twenty thousand inhabitants and that is the**
45 **county seat of a county with more than forty thousand but**
46 **fewer than fifty thousand inhabitants.**

47 (2) The governing body of any city listed in
48 subdivision (1) of this subsection is hereby authorized to
49 impose, by ordinance or order, a sales tax in the amount of
50 up to one-half of one percent on all retail sales made in
51 such city which are subject to taxation under the provisions
52 of sections 144.010 to 144.525 for the purpose of improving
53 the public safety for such city, including but not limited
54 to expenditures on equipment, city employee salaries and
55 benefits, and facilities for police, fire and emergency
56 medical providers. The tax authorized by this section shall
57 be in addition to any and all other sales taxes allowed by
58 law, except that no ordinance or order imposing a sales tax
59 pursuant to the provisions of this section shall be
60 effective unless the governing body of the city submits to
61 the voters of the city, at a county or state general,
62 primary or special election, a proposal to authorize the
63 governing body of the city to impose a tax.

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

68 Shall the city of _____ (city's name) impose a
69 citywide sales tax of _____ (insert amount)
70 for the purpose of improving the public safety of
71 the city?

72

 YES NO

73

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

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in the box opposite "YES". If you are opposed to

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the question, place an "X" in the box opposite

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"NO".

77

If a majority of the votes cast on the proposal by the

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qualified voters voting thereon are in favor of the proposal

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submitted pursuant to this subsection, then the ordinance or

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order and any amendments thereto shall be in effect on the

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first day of the second calendar quarter after the director

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of revenue receives notification of adoption of the local

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sales tax. If a proposal receives less than the required

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majority, then the governing body of the city shall have no

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power to impose the sales tax herein authorized unless and

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until the governing body of the city shall again have

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submitted another proposal to authorize the governing body

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of the city to impose the sales tax authorized by this

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section and such proposal is approved by the required

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majority of the qualified voters voting thereon. However,

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in no event shall a proposal pursuant to this section be

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submitted to the voters sooner than twelve months from the

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date of the last proposal pursuant to this section.

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3. All revenue received by a city from the tax

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authorized under the provisions of this section shall be

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deposited in a special trust fund and shall be used solely

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for improving the public safety for such city for so long as

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the tax shall remain in effect.

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4. Once the tax authorized by this section is

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abolished or is terminated by any means, all funds remaining

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in the special trust fund shall be used solely for improving

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the public safety for the city. Any funds in such special

103 trust fund which are not needed for current expenditures may
104 be invested by the governing body in accordance with
105 applicable laws relating to the investment of other city
106 funds.

107 5. All sales taxes collected by the director of the
108 department of revenue under this section on behalf of any
109 city, less one percent for cost of collection which shall be
110 deposited in the state's general revenue fund after payment
111 of premiums for surety bonds as provided in section 32.087,
112 shall be deposited in a special trust fund, which is hereby
113 created, to be known as the "City Public Safety Sales Tax
114 Trust Fund". The moneys in the trust fund shall not be
115 deemed to be state funds and shall not be commingled with
116 any funds of the state. The provisions of section 33.080 to
117 the contrary notwithstanding, money in this fund shall not
118 be transferred and placed to the credit of the general
119 revenue fund. The director of the department of revenue
120 shall keep accurate records of the amount of money in the
121 trust and which was collected in each city imposing a sales
122 tax pursuant to this section, and the records shall be open
123 to the inspection of officers of the city and the public.
124 Not later than the tenth day of each month the director of
125 the department of revenue shall distribute all moneys
126 deposited in the trust fund during the preceding month to
127 the city which levied the tax; such funds shall be deposited
128 with the city treasurer of each such city, and all
129 expenditures of funds arising from the trust fund shall be
130 by an appropriation act to be enacted by the governing body
131 of each such city. Expenditures may be made from the fund
132 for any functions authorized in the ordinance or order
133 adopted by the governing body submitting the tax to the
134 voters.

135 6. The director of the department of revenue may make
136 refunds from the amounts in the trust fund and credited to
137 any city for erroneous payments and overpayments made, and
138 may redeem dishonored checks and drafts deposited to the
139 credit of such cities. If any city abolishes the tax, the
140 city shall notify the director of the department of revenue
141 of the action at least ninety days prior to the effective
142 date of the repeal and the director of the department of
143 revenue may order retention in the trust fund, for a period
144 of one year, of two percent of the amount collected after
145 receipt of such notice to cover possible refunds or
146 overpayment of the tax and to redeem dishonored checks and
147 drafts deposited to the credit of such accounts. After one
148 year has elapsed after the effective date of abolition of
149 the tax in such city, the director of the department of
150 revenue shall remit the balance in the account to the city
151 and close the account of that city. The director of the
152 department of revenue shall notify each city of each
153 instance of any amount refunded or any check redeemed from
154 receipts due the city.

155 7. Except as modified in this section, all provisions
156 of sections 32.085 and 32.087 shall apply to the tax imposed
157 pursuant to this section.

 94.902. 1. The governing bodies of the following
2 cities may impose a tax as provided in this section:

3 (1) Any city of the third classification with more
4 than twenty-six thousand three hundred but less than twenty-
5 six thousand seven hundred inhabitants;

6 (2) Any city of the fourth classification with more
7 than thirty thousand three hundred but fewer than thirty
8 thousand seven hundred inhabitants;

9 (3) Any city of the fourth classification with more
10 than twenty-four thousand eight hundred but fewer than
11 twenty-five thousand inhabitants;

12 (4) Any special charter city with more than twenty-
13 nine thousand but fewer than thirty-two thousand inhabitants;

14 (5) Any city of the third classification with more
15 than four thousand but fewer than four thousand five hundred
16 inhabitants and located in any county of the first
17 classification with more than two hundred thousand but fewer
18 than two hundred sixty thousand inhabitants;

19 (6) Any city of the fourth classification with more
20 than nine thousand five hundred but fewer than ten thousand
21 eight hundred inhabitants;

22 (7) Any city of the fourth classification with more
23 than five hundred eighty but fewer than six hundred fifty
24 inhabitants;

25 (8) Any city of the fourth classification with more
26 than two thousand seven hundred but fewer than three
27 thousand inhabitants and located in any county of the first
28 classification with more than eighty-three thousand but
29 fewer than ninety-two thousand inhabitants; [or]

30 (9) Any city of the fourth classification with more
31 than two thousand four hundred but fewer than two thousand
32 seven hundred inhabitants and located in any county of the
33 third classification without a township form of government
34 and with more than ten thousand but fewer than twelve
35 thousand inhabitants;

36 **(10) Any city with more than one thousand sixty but**
37 **fewer than one thousand one hundred seventy inhabitants and**
38 **located in a county with more than nineteen thousand but**
39 **fewer than twenty-two thousand inhabitants and with a county**

40 seat with more than one thousand but fewer than two thousand
41 two hundred twenty inhabitants; or

42 (11) Any city with more than nine thousand but fewer
43 than ten thousand inhabitants and that is the county seat of
44 a county with more than nineteen thousand but fewer than
45 twenty-two thousand inhabitants.

46 2. The governing body of any city listed in subsection
47 1 of this section may impose, by order or ordinance, a sales
48 tax on all retail sales made in the city which are subject
49 to taxation under chapter 144. The tax authorized in this
50 section may be imposed in an amount of up to one-half of one
51 percent[, and]. **The tax** shall be imposed solely for the
52 purpose of improving the public safety for such city,
53 including but not limited to expenditures on equipment[,];
54 city employee salaries and benefits[,]; and facilities for
55 police, fire and emergency medical providers. The tax
56 authorized in this section shall be in addition to all other
57 sales taxes imposed by law, and shall be stated separately
58 from all other charges and taxes. The order or ordinance
59 imposing a sales tax under this section shall not become
60 effective unless the governing body of the city submits to
61 the voters residing within the city, at a county or state
62 general, primary, or special election, a proposal to
63 authorize the governing body of the city to impose a tax
64 under this section.

65 3. The ballot of submission for the tax authorized in
66 this section shall be in substantially the following form:

67 Shall the city of _____ [(city's name)] impose
68 a citywide sales tax at a rate of _____
69 [(insert rate of percent)] percent for the purpose
70 of improving the public safety of the city?

71

 YES NO

72

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

73

in the box opposite "YES". If you are opposed to

74

the question, place an "X" in the box opposite

75

"NO".

76

If a majority of the votes cast on the proposal by the

77

qualified voters voting thereon are in favor of the

78

proposal, then the ordinance or order and any amendments to

79

the order or ordinance shall become effective on the first

80

day of the second calendar quarter after the director of

81

revenue receives notice of the adoption of the sales tax.

82

If a majority of the votes cast on the proposal by the

83

qualified voters voting thereon are opposed to the proposal,

84

then the tax shall not become effective unless the proposal

85

is resubmitted under this section to the qualified voters

86

and such proposal is approved by a majority of the qualified

87

voters voting on the proposal. However, in no event shall a

88

proposal under this section be submitted to the voters

89

sooner than twelve months from the date of the last proposal

90

under this section.

91

4. Any sales tax imposed under this section shall be

92

administered, collected, enforced, and operated as required

93

in section 32.087. All sales taxes collected by the

94

director of the department of revenue under this section on

95

behalf of any city, less one percent for cost of collection

96

which shall be deposited in the state's general revenue fund

97

after payment of premiums for surety bonds as provided in

98

section 32.087, shall be deposited in a special trust fund,

99

which is hereby created in the state treasury, to be known

100

as the "City Public Safety Sales Tax Trust Fund". The

101

moneys in the trust fund shall not be deemed to be state

102 funds and shall not be commingled with any funds of the
103 state. The provisions of section 33.080 to the contrary
104 notwithstanding, money in this fund shall not be transferred
105 and placed to the credit of the general revenue fund. The
106 director shall keep accurate records of the amount of money
107 in the trust fund and which was collected in each city
108 imposing a sales tax under this section, and the records
109 shall be open to the inspection of officers of the city and
110 the public. Not later than the tenth day of each month the
111 director shall distribute all moneys deposited in the trust
112 fund during the preceding month to the city which levied the
113 tax. Such funds shall be deposited with the city treasurer
114 of each such city, and all expenditures of funds arising
115 from the trust fund shall be by an appropriation act to be
116 enacted by the governing body of each such city.

117 Expenditures may be made from the fund for any functions
118 authorized in the ordinance or order adopted by the
119 governing body submitting the tax to the voters. If the tax
120 is repealed, all funds remaining in the special trust fund
121 shall continue to be used solely for the designated
122 purposes. Any funds in the special trust fund which are not
123 needed for current expenditures shall be invested in the
124 same manner as other funds are invested. Any interest and
125 moneys earned on such investments shall be credited to the
126 fund.

127 5. The director of the department of revenue may
128 authorize the state treasurer to make refunds from the
129 amounts in the trust fund and credited to any city for
130 erroneous payments and overpayments made, and may redeem
131 dishonored checks and drafts deposited to the credit of such
132 cities. If any city abolishes the tax, the city shall
133 notify the director of the action at least ninety days

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

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

150 Shall **the city of** _____ [(insert the name of
151 the city)] repeal the sales tax imposed at a rate
152 of _____ [(insert rate of percent)] percent
153 for the purpose of improving the public safety of
154 the city?

155 YES NO

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

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

166 7. Whenever the governing body of any city that has
167 adopted the sales tax authorized in this section receives a
168 petition, signed by ten percent of the registered voters of
169 the city voting in the last gubernatorial election, calling
170 for an election to repeal the sales tax imposed under this
171 section, the governing body shall submit to the voters of
172 the city a proposal to repeal the tax. If a majority of the
173 votes cast on the question by the qualified voters voting
174 thereon are in favor of the repeal, that repeal shall become
175 effective on December thirty-first of the calendar year in
176 which such repeal was approved. If a majority of the votes
177 cast on the question by the qualified voters voting thereon
178 are opposed to the repeal, then the tax shall remain
179 effective until the question is resubmitted under this
180 section to the qualified voters and the repeal is approved
181 by a majority of the qualified voters voting on the question.

182 8. Any sales tax imposed under this section by a city
183 described under subdivision (6) of subsection 1 of this
184 section that is in effect as of December 31, 2038, shall
185 automatically expire. No city described under subdivision
186 (6) of subsection 1 of this section shall collect a sales
187 tax pursuant to this section on or after January 1, 2039.
188 Subsection 7 of this section shall not apply to a sales tax
189 imposed under this section by a city described under
190 subdivision (6) of subsection 1 of this section.

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

137.115. 1. All other laws to the contrary
2 notwithstanding, the assessor or the assessor's deputies in

3 all counties of this state including the City of St. Louis
4 shall annually make a list of all real and tangible personal
5 property taxable in the assessor's city, county, town or
6 district. Except as otherwise provided in subsection 3 of
7 this section and section 137.078, the assessor shall
8 annually assess all personal property at thirty-three and
9 one-third percent of its true value in money as of January
10 first of each calendar year. **Beginning January 1, 2023, in**
11 **any county with more than four hundred thousand but fewer**
12 **than five hundred thousand inhabitants, all personal**
13 **property in such county shall be annually assessed at a**
14 **percent of its true value in money as of January first of**
15 **each calendar year as follows:**

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

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

31 (3) For the purposes of subdivision (1) of this
32 subsection, "real property assessment growth" shall mean the
33 growth in revenue from increases in the total assessed
34 valuation of all real property in a political subdivision

35 over the revenue generated from the assessed valuation of
36 such real property from the previous calendar year. Real
37 property assessment growth shall not include any revenue in
38 excess of the percent increase in the consumer price index,
39 as described in subsection 2 of section 137.073.

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

46 2. The assessor shall annually assess all real
47 property, including any new construction and improvements to
48 real property, and possessory interests in real property at
49 the percent of its true value in money set in subsection [5]
50 6 of this section. The true value in money of any
51 possessory interest in real property in subclass (3), where
52 such real property is on or lies within the ultimate airport
53 boundary as shown by a federal airport layout plan, as
54 defined by 14 CFR 151.5, of a commercial airport having a
55 FAR Part 139 certification and owned by a political
56 subdivision, shall be the otherwise applicable true value in
57 money of any such possessory interest in real property, less
58 the total dollar amount of costs paid by a party, other than
59 the political subdivision, towards any new construction or
60 improvements on such real property completed after January
61 1, 2008, and which are included in the above-mentioned
62 possessory interest, regardless of the year in which such
63 costs were incurred or whether such costs were considered in
64 any prior year. The assessor shall annually assess all real
65 property in the following manner: new assessed values shall
66 be determined as of January first of each odd-numbered year

67 and shall be entered in the assessor's books; those same
68 assessed values shall apply in the following even-numbered
69 year, except for new construction and property improvements
70 which shall be valued as though they had been completed as
71 of January first of the preceding odd-numbered year. The
72 assessor may call at the office, place of doing business, or
73 residence of each person required by this chapter to list
74 property, and require the person to make a correct statement
75 of all taxable tangible personal property owned by the
76 person or under his or her care, charge or management,
77 taxable in the county. On or before January first of each
78 even-numbered year, the assessor shall prepare and submit a
79 two-year assessment maintenance plan to the county governing
80 body and the state tax commission for their respective
81 approval or modification. The county governing body shall
82 approve and forward such plan or its alternative to the plan
83 to the state tax commission by February first. If the
84 county governing body fails to forward the plan or its
85 alternative to the plan to the state tax commission by
86 February first, the assessor's plan shall be considered
87 approved by the county governing body. If the state tax
88 commission fails to approve a plan and if the state tax
89 commission and the assessor and the governing body of the
90 county involved are unable to resolve the differences, in
91 order to receive state cost-share funds outlined in section
92 137.750, the county or the assessor shall petition the
93 administrative hearing commission, by May first, to decide
94 all matters in dispute regarding the assessment maintenance
95 plan. Upon agreement of the parties, the matter may be
96 stayed while the parties proceed with mediation or
97 arbitration upon terms agreed to by the parties. The final
98 decision of the administrative hearing commission shall be

99 subject to judicial review in the circuit court of the
100 county involved. In the event a valuation of subclass (1)
101 real property within any county with a charter form of
102 government, or within a city not within a county, is made by
103 a computer, computer-assisted method or a computer program,
104 the burden of proof, supported by clear, convincing and
105 cogent evidence to sustain such valuation, shall be on the
106 assessor at any hearing or appeal. In any such county,
107 unless the assessor proves otherwise, there shall be a
108 presumption that the assessment was made by a computer,
109 computer-assisted method or a computer program. Such
110 evidence shall include, but shall not be limited to, the
111 following:

112 (1) The findings of the assessor based on an appraisal
113 of the property by generally accepted appraisal techniques;
114 and

115 (2) The purchase prices from sales of at least three
116 comparable properties and the address or location thereof.
117 As used in this subdivision, the word "comparable" means
118 that:

119 (a) Such sale was closed at a date relevant to the
120 property valuation; and

121 (b) Such properties are not more than one mile from
122 the site of the disputed property, except where no similar
123 properties exist within one mile of the disputed property,
124 the nearest comparable property shall be used. Such
125 property shall be within five hundred square feet in size of
126 the disputed property, and resemble the disputed property in
127 age, floor plan, number of rooms, and other relevant
128 characteristics.

129 [2.] 3. Assessors in each county of this state and the
130 City of St. Louis may send personal property assessment
131 forms through the mail.

132 [3.] 4. The following items of personal property shall
133 each constitute separate subclasses of tangible personal
134 property and shall be assessed and valued for the purposes
135 of taxation at the following percentages of their true value
136 in money:

137 (1) Grain and other agricultural crops in an
138 unmanufactured condition, one-half of one percent;

139 (2) Livestock, twelve percent;

140 (3) Farm machinery, twelve percent;

141 (4) Motor vehicles which are eligible for registration
142 as and are registered as historic motor vehicles pursuant to
143 section 301.131 and aircraft which are at least twenty-five
144 years old and which are used solely for noncommercial
145 purposes and are operated less than two hundred hours per
146 year or aircraft that are home built from a kit, five
147 percent;

148 (5) Poultry, twelve percent; and

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

156 [4.] 5. The person listing the property shall enter a
157 true and correct statement of the property, in a printed
158 blank prepared for that purpose. The statement, after being
159 filled out, shall be signed and either affirmed or sworn to

160 as provided in section 137.155. The list shall then be
161 delivered to the assessor.

162 [5.] 6. (1) All subclasses of real property, as such
163 subclasses are established in Section 4(b) of Article X of
164 the Missouri Constitution and defined in section 137.016,
165 shall be assessed at the following percentages of true value:

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

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

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

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

182 [6.] 7. Manufactured homes, as defined in section
183 700.010, which are actually used as dwelling units shall be
184 assessed at the same percentage of true value as residential
185 real property for the purpose of taxation. The percentage
186 of assessment of true value for such manufactured homes
187 shall be the same as for residential real property. If the
188 county collector cannot identify or find the manufactured
189 home when attempting to attach the manufactured home for
190 payment of taxes owed by the manufactured home owner, the
191 county collector may request the county commission to have

192 the manufactured home removed from the tax books, and such
193 request shall be granted within thirty days after the
194 request is made; however, the removal from the tax books
195 does not remove the tax lien on the manufactured home if it
196 is later identified or found. For purposes of this section,
197 a manufactured home located in a manufactured home rental
198 park, rental community or on real estate not owned by the
199 manufactured home owner shall be considered personal
200 property. For purposes of this section, a manufactured home
201 located on real estate owned by the manufactured home owner
202 may be considered real property.

203 [7.] 8. Each manufactured home assessed shall be
204 considered a parcel for the purpose of reimbursement
205 pursuant to section 137.750, unless the manufactured home is
206 deemed to be real estate as defined in subsection 7 of
207 section 442.015 and assessed as a realty improvement to the
208 existing real estate parcel.

209 [8.] 9. Any amount of tax due and owing based on the
210 assessment of a manufactured home shall be included on the
211 personal property tax statement of the manufactured home
212 owner unless the manufactured home is deemed to be real
213 estate as defined in subsection 7 of section 442.015, in
214 which case the amount of tax due and owing on the assessment
215 of the manufactured home as a realty improvement to the
216 existing real estate parcel shall be included on the real
217 property tax statement of the real estate owner.

218 [9.] 10. The assessor of each county and each city not
219 within a county shall use the trade-in value published in
220 the October issue of the National Automobile Dealers'
221 Association Official Used Car Guide, or its successor
222 publication, as the recommended guide of information for
223 determining the true value of motor vehicles described in

224 such publication. The assessor shall not use a value that
225 is greater than the average trade-in value in determining
226 the true value of the motor vehicle without performing a
227 physical inspection of the motor vehicle. For vehicles two
228 years old or newer from a vehicle's model year, the assessor
229 may use a value other than average without performing a
230 physical inspection of the motor vehicle. In the absence of
231 a listing for a particular motor vehicle in such
232 publication, the assessor shall use such information or
233 publications which in the assessor's judgment will fairly
234 estimate the true value in money of the motor vehicle.

235 [10.] 11. Before the assessor may increase the
236 assessed valuation of any parcel of subclass (1) real
237 property by more than fifteen percent since the last
238 assessment, excluding increases due to new construction or
239 improvements, the assessor shall conduct a physical
240 inspection of such property.

241 [11.] 12. If a physical inspection is required,
242 pursuant to subsection [10] 11 of this section, the assessor
243 shall notify the property owner of that fact in writing and
244 shall provide the owner clear written notice of the owner's
245 rights relating to the physical inspection. If a physical
246 inspection is required, the property owner may request that
247 an interior inspection be performed during the physical
248 inspection. The owner shall have no less than thirty days
249 to notify the assessor of a request for an interior physical
250 inspection.

251 [12.] 13. A physical inspection, as required by
252 subsection [10] 11 of this section, shall include, but not
253 be limited to, an on-site personal observation and review of
254 all exterior portions of the land and any buildings and
255 improvements to which the inspector has or may reasonably

256 and lawfully gain external access, and shall include an
257 observation and review of the interior of any buildings or
258 improvements on the property upon the timely request of the
259 owner pursuant to subsection [11] 12 of this section. Mere
260 observation of the property via a drive-by inspection or the
261 like shall not be considered sufficient to constitute a
262 physical inspection as required by this section.

263 [13.] 14. A county or city collector may accept credit
264 cards as proper form of payment of outstanding property tax
265 or license due. No county or city collector may charge
266 surcharge for payment by credit card which exceeds the fee
267 or surcharge charged by the credit card bank, processor, or
268 issuer for its service. A county or city collector may
269 accept payment by electronic transfers of funds in payment
270 of any tax or license and charge the person making such
271 payment a fee equal to the fee charged the county by the
272 bank, processor, or issuer of such electronic payment.

273 [14.] 15. Any county or city not within a county in
274 this state may, by an affirmative vote of the governing body
275 of such county, opt out of the provisions of this section
276 and sections 137.073, 138.060, and 138.100 as enacted by
277 house bill no. 1150 of the ninety-first general assembly,
278 second regular session and section 137.073 as modified by
279 house committee substitute for senate substitute for senate
280 committee substitute for senate bill no. 960, ninety-second
281 general assembly, second regular session, for the next year
282 of the general reassessment, prior to January first of any
283 year. No county or city not within a county shall exercise
284 this opt-out provision after implementing the provisions of
285 this section and sections 137.073, 138.060, and 138.100 as
286 enacted by house bill no. 1150 of the ninety-first general
287 assembly, second regular session and section 137.073 as

288 modified by house committee substitute for senate substitute
289 for senate committee substitute for senate bill no. 960,
290 ninety-second general assembly, second regular session, in a
291 year of general reassessment. For the purposes of applying
292 the provisions of this subsection, a political subdivision
293 contained within two or more counties where at least one of
294 such counties has opted out and at least one of such
295 counties has not opted out shall calculate a single tax rate
296 as in effect prior to the enactment of house bill no. 1150
297 of the ninety-first general assembly, second regular
298 session. A governing body of a city not within a county or
299 a county that has opted out under the provisions of this
300 subsection may choose to implement the provisions of this
301 section and sections 137.073, 138.060, and 138.100 as
302 enacted by house bill no. 1150 of the ninety-first general
303 assembly, second regular session, and section 137.073 as
304 modified by house committee substitute for senate substitute
305 for senate committee substitute for senate bill no. 960,
306 ninety-second general assembly, second regular session, for
307 the next year of general reassessment, by an affirmative
308 vote of the governing body prior to December thirty-first of
309 any year.

310 [15.] 16. The governing body of any city of the third
311 classification with more than twenty-six thousand three
312 hundred but fewer than twenty-six thousand seven hundred
313 inhabitants located in any county that has exercised its
314 authority to opt out under subsection [14] 15 of this
315 section may levy separate and differing tax rates for real
316 and personal property only if such city bills and collects
317 its own property taxes or satisfies the entire cost of the
318 billing and collection of such separate and differing tax

319 rates. Such separate and differing rates shall not exceed
320 such city's tax rate ceiling.

321 [16.] 17. Any portion of real property that is
322 available as reserve for strip, surface, or coal mining for
323 minerals for purposes of excavation for future use or sale
324 to others that has not been bonded and permitted under
325 chapter 444 shall be assessed based upon how the real
326 property is currently being used. Any information provided
327 to a county assessor, state tax commission, state agency, or
328 political subdivision responsible for the administration of
329 tax policies shall, in the performance of its duties, make
330 available all books, records, and information requested,
331 except such books, records, and information as are by law
332 declared confidential in nature, including individually
333 identifiable information regarding a specific taxpayer or
334 taxpayer's mine property. For purposes of this subsection,
335 "mine property" shall mean all real property that is in use
336 or readily available as a reserve for strip, surface, or
337 coal mining for minerals for purposes of excavation for
338 current or future use or sale to others that has been bonded
339 and permitted under chapter 444.

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

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

10 (2) "Business" includes any activity engaged in by any
11 person, or caused to be engaged in by him, with the object

12 of gain, benefit or advantage, either direct or indirect,
13 and the classification of which business is of such
14 character as to be subject to the terms of sections 144.010
15 to 144.525. A person is "engaging in business" in this
16 state for purposes of sections 144.010 to 144.525 if such
17 person engages in business activities within this state or
18 maintains a place of business in this state under section
19 144.605. The isolated or occasional sale of tangible
20 personal property, service, substance, or thing, by a person
21 not engaged in such business, does not constitute engaging
22 in business within the meaning of sections 144.010 to
23 144.525 unless the total amount of the gross receipts from
24 such sales, exclusive of receipts from the sale of tangible
25 personal property by persons which property is sold in the
26 course of the partial or complete liquidation of a
27 household, farm or nonbusiness enterprise, exceeds three
28 thousand dollars in any calendar year. The provisions of
29 this subdivision shall not be construed to make any sale of
30 property which is exempt from sales tax or use tax on June
31 1, 1977, subject to that tax thereafter;

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

39 (4) "Gross receipts", except as provided in section
40 144.012, means the total amount of the sale price of the
41 sales at retail including any services other than charges
42 incident to the extension of credit that are a part of such
43 sales made by the businesses herein referred to, capable of

44 being valued in money, whether received in money or
45 otherwise; except that, the term gross receipts shall not
46 include the sale price of property returned by customers
47 when the full sale price thereof is refunded either in cash
48 or by credit. In determining any tax due under sections
49 144.010 to 144.525 on the gross receipts, charges incident
50 to the extension of credit shall be specifically exempted.
51 For the purposes of sections 144.010 to 144.525 the total
52 amount of the sale price above mentioned shall be deemed to
53 be the amount received. It shall also include the lease or
54 rental consideration where the right to continuous
55 possession or use of any article of tangible personal
56 property is granted under a lease or contract and such
57 transfer of possession would be taxable if outright sale
58 were made and, in such cases, the same shall be taxable as
59 if outright sale were made and considered as a sale of such
60 article, and the tax shall be computed and paid by the
61 lessee upon the rentals paid. The term gross receipts shall
62 not include usual and customary delivery charges that are
63 stated separately from the sale price;

64 (5) "Instructional class", includes any class, lesson,
65 or instruction intended or used for teaching;

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

73 (7) "Motor vehicle leasing company" shall be a company
74 obtaining a permit from the director of revenue to operate
75 as a motor vehicle leasing company. Not all persons renting

76 or leasing trailers or motor vehicles need to obtain such a
77 permit; however, no person failing to obtain such a permit
78 may avail itself of the optional tax provisions of
79 subsection 5 of section 144.070, as hereinafter provided;

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

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

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

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

106 (12) "Sale" or "sales" includes installment and credit
107 sales, and the exchange of properties as well as the sale

108 thereof for money, every closed transaction constituting a
109 sale, and means any transfer, exchange or barter,
110 conditional or otherwise, in any manner or by any means
111 whatsoever, of tangible personal property for valuable
112 consideration and the rendering, furnishing or selling for a
113 valuable consideration any of the substances, things and
114 services herein designated and defined as taxable under the
115 terms of sections 144.010 to 144.525;

116 (13) "Sale at retail" means any transfer made by any
117 person engaged in business as defined herein of the
118 ownership of, or title to, tangible personal property to the
119 purchaser, for use or consumption and not for resale in any
120 form as tangible personal property, for a valuable
121 consideration; except that, for the purposes of sections
122 144.010 to 144.525 and the tax imposed thereby: (i)
123 purchases of tangible personal property made by duly
124 licensed physicians, dentists, optometrists and
125 veterinarians and used in the practice of their professions
126 shall be deemed to be purchases for use or consumption and
127 not for resale; and (ii) the selling of computer printouts,
128 computer output or microfilm or microfiche and computer-
129 assisted photo compositions to a purchaser to enable the
130 purchaser to obtain for his or her own use the desired
131 information contained in such computer printouts, computer
132 output on microfilm or microfiche and computer-assisted
133 photo compositions shall be considered as the sale of a
134 service and not as the sale of tangible personal property.
135 Where necessary to conform to the context of sections
136 144.010 to 144.525 and the tax imposed thereby, the term
137 sale at retail shall be construed to embrace:

138 (a) Sales of admission tickets, cash admissions,
139 charges and fees to or in places of amusement, entertainment

140 and recreation, games and athletic events, except amounts
141 paid for any instructional class;

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

146 (c) Sales of local and long distance
147 telecommunications service to telecommunications subscribers
148 and to others through equipment of telecommunications
149 subscribers for the transmission of messages and
150 conversations, and the sale, rental or leasing of all
151 equipment or services pertaining or incidental thereto;

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

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

159 (f) Sales of tickets by every person operating a
160 railroad, sleeping car, dining car, express car, boat,
161 airplane, and such buses and trucks as are licensed by the
162 division of motor carrier and railroad safety of the
163 department of economic development of Missouri, engaged in
164 the transportation of persons for hire;

165 (14) "Seller" means a person selling or furnishing
166 tangible personal property or rendering services, on the
167 receipts from which a tax is imposed pursuant to section
168 144.020;

169 (15) The noun "tax" means either the tax payable by
170 the purchaser of a commodity or service subject to tax, or
171 the aggregate amount of taxes due from the vendor of such

172 commodities or services during the period for which he or
173 she is required to report his or her collections, as the
174 context may require; and

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

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

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

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

195 (d) Cable or satellite television or music services.

196 2. For purposes of the taxes imposed under sections
197 144.010 to 144.525, and any other provisions of law
198 pertaining to sales or use taxes which incorporate the
199 provisions of sections 144.010 to 144.525 by reference, the
200 term manufactured homes shall have the same meaning given it
201 in section 700.010.

202 3. Sections 144.010 to 144.525 may be known and quoted
203 as the "Sales Tax Law".

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

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

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

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

16 (4) The transfer of tangible personal property to a
17 corporation by a shareholder as a contribution to the
18 capital of the transferee corporation;

19 (5) The transfer of tangible personal property to a
20 partnership solely in exchange for a partnership interest
21 therein;

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

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

30 (8) The transfer of tangible personal property by a
31 partnership to one or more of its partners as a current
32 distribution, return of capital or distribution in the

33 partial or complete liquidation of the partnership or of the
34 partner's interest therein;

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

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

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

56 (12) **The purchase by persons operating hotels, motels,**
57 **or other transient accommodation establishments of**
58 **electricity, electrical current, water, and gas, whether**
59 **natural or artificial, which are used to heat, cool, or**
60 **provide water or power to the guests' accommodations of such**
61 **establishments, including sleeping rooms, meeting and**
62 **banquet rooms, and any other customer space rented by**
63 **guests, and which are included in the charge made for such**
64 **accommodations. Any person required to remit sales tax on**

65 **such purchases prior to August 28, 2022, shall be entitled**
66 **to a refund on such taxes remitted;**

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

68 (a) A transfer which involves the delivery of the
69 document known as the "Manufacturer's Statement of Origin"
70 to a person other than a manufactured home dealer, as
71 defined in section 700.010, for purposes of allowing such
72 person to obtain a title to the manufactured home from the
73 department of revenue of this state or the appropriate
74 agency or officer of any other state;

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

80 (c) The first transfer which occurs after December 31,
81 1985, if the tax imposed by this chapter was not paid on any
82 transfer of the same manufactured home which occurred before
83 December 31, 1985; or

84 [(13)] (14) Charges for initiation fees or dues to:

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

90 (b) Posts or organizations of past or present members
91 of the Armed Forces of the United States or an auxiliary
92 unit or society of, or a trust or foundation for, any such
93 post or organization substantially all of the members of
94 which are past or present members of the Armed Forces of the
95 United States or who are cadets, spouses, widows, or
96 widowers of past or present members of the Armed Forces of

97 the United States, no part of the net earnings of which
98 inures to the benefit of any private shareholder or
99 individual; or

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

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

**144.051. Beginning June 1, 2026, and ending July 31,
2 2026, in addition to the exemptions granted pursuant to the
3 provisions of section 144.030, there is hereby exempted from
4 the provisions of and the computation of the tax levied,
5 assessed or payable pursuant to this chapter and the local
6 sales tax law as defined in section 32.085, and section
7 238.235, all charges for admissions, as defined in section
8 144.010, to any of the matches of the 2026 FIFA World Cup
9 soccer tournament which are held in any county with more
10 than seven hundred thousand but fewer than eight hundred
11 thousand inhabitants.**

**144.813. In addition to all other exemptions granted
2 under this chapter, there is hereby specifically exempted
3 from the provisions of sections 144.010 to 144.525 and
4 144.600 to 144.761, and section 238.235, and the local sales
5 tax law as defined in section 32.085, and from the
6 computation of the tax levied, assessed, or payable under
7 sections 144.010 to 144.525 and 144.600 to 144.761, and**

8 section 238.235, and the local sales tax law as defined in
9 section 32.085, all sales of class III medical devices as
10 described in 21 U.S.C. 360c(a)(1)(C) that use electric
11 fields for the purposes of the treatment of cancer including
12 components and repair parts and the disposable or single
13 patient use supplies required for the use of such devices.

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

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

12 (1) "Ambulance", the same meaning as such term is
13 defined in section 190.100;

14 (2) "Ambulance service", the same meaning as such term
15 is defined in section 190.100;

16 (3) "Engaging in the business of providing ambulance
17 services in this state", accepting payment for such
18 services[;

19 (4) "Gross receipts", all amounts received by an
20 ambulance service licensed under section 190.109 for its own
21 account from the provision of all emergency services, as
22 defined in section 190.100, to the public in the state of
23 Missouri, but shall not include revenue from taxes collected
24 under law, grants, subsidies received from governmental
25 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

3 document required to be filed under sections 190.800 to
4 190.836. [No later than November 30, 2009, the department
5 of social services shall promulgate rules to implement the
6 provisions of sections 190.830 to 190.836.]

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