

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 147
AN ACT

To repeal sections 57.280, 57.952, 57.955, 57.961, 57.962, 57.967, 70.630, 70.655, 70.680, 70.690, 70.745, 70.746, 70.747, 86.200, 87.140, 87.145, 87.155, 87.260, 87.350, 105.688, 143.124, 483.088, 488.024, and 488.435, RSMo, and to enact in lieu thereof twenty-four new sections relating to retirement.

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

Section A. Sections 57.280, 57.952, 57.955, 57.961, 2 57.962, 57.967, 70.630, 70.655, 70.680, 70.690, 70.745, 70.746, 3 70.747, 86.200, 87.140, 87.145, 87.155, 87.260, 87.350, 4 105.688, 143.124, 483.088, 488.024, and 488.435, RSMo, are 5 repealed and twenty-four new sections enacted in lieu thereof, 6 to be known as sections 57.280, 57.952, 57.956, 57.961, 57.967, 7 70.630, 70.655, 70.680, 70.690, 70.745, 70.746, 70.747, 70.748, 8 86.200, 87.140, 87.145, 87.155, 87.260, 87.350, 105.688, 9 105.692, 105.693, 143.124, and 488.435, to read as follows:

57.280. 1. Sheriffs shall receive a charge for 2 service of any summons, writ, or other order of court, in 3 connection with any civil case, and making on the same 4 either a return indicating service, a non est return or a 5 nulla bona return, the sum of twenty dollars for each item 6 to be served, except that a sheriff shall receive a charge 7 for service of any subpoena, and making a return on the 8 same, the sum of ten dollars; however, no such charge shall 9 be collected in any proceeding when [court] costs for

10 service are to be paid by the state, county, or
11 municipality. In addition to such charge, the sheriff shall
12 be entitled to receive for each mile actually traveled in
13 serving any summons, writ, subpoena, or other order of court
14 the rate prescribed by the Internal Revenue Service for all
15 allowable expenses for motor vehicle use expressed as an
16 amount per mile, provided that such mileage shall not be
17 charged for more than one subpoena or summons or other writ
18 served in the same cause on the same trip. All of such
19 charges shall be received by the sheriff who is requested to
20 perform the service. Except as otherwise provided by law,
21 all charges made pursuant to this section shall be collected
22 by the [court clerk as court costs] sheriff's office
23 responsible for service and are payable prior to the time
24 the service is rendered; provided that if the amount of such
25 charge cannot be readily determined, then the sheriff shall
26 receive a deposit based upon the likely amount of such
27 charge, and the balance of such charge shall be payable
28 immediately upon ascertainment of the proper amount of said
29 charge. A sheriff may refuse to perform any service in any
30 action or proceeding, other than when [court] costs for
31 service are waived as provided by law, until the charge
32 provided by this section is paid. Failure to receive the
33 charge shall not affect the validity of the service.

34 2. The sheriff shall receive for receiving and paying
35 moneys on execution or other process, where lands or goods
36 have been levied and advertised and sold, five percent on
37 five hundred dollars and four percent on all sums above five
38 hundred dollars, and half of these sums, when the money is
39 paid to the sheriff without a levy, or where the lands or
40 goods levied on shall not be sold and the money is paid to
41 the sheriff or person entitled thereto, his agent or
42 attorney. The party at whose application any writ,

43 execution, subpoena, or other process has issued from the
44 court shall pay the sheriff's costs for the removal,
45 transportation, storage, safekeeping and support of any
46 property to be seized pursuant to legal process before such
47 seizure. The sheriff shall be allowed for each mile, going
48 and returning from the courthouse of the county in which he
49 resides to the place where the court is held, the rate
50 prescribed by the Internal Revenue Service for all allowable
51 expenses for motor vehicle use expressed as an amount per
52 mile. The provisions of this subsection shall not apply to
53 garnishment proceeds.

54 3. The sheriff upon the receipt of the charge herein
55 provided for shall pay into the treasury of the county any
56 and all charges received pursuant to the provisions of this
57 section. The funds collected pursuant to this section, not
58 to exceed [fifty] seventy-five thousand dollars in any
59 calendar year, shall be held in a fund established by the
60 county treasurer, which may be expended at the discretion of
61 the sheriff for the furtherance of the sheriff's set
62 duties. Any such funds in excess of [fifty] seventy-five
63 thousand dollars in any calendar year shall be placed to the
64 credit of the general revenue fund of the county. Moneys in
65 the fund shall be used only for the procurement of services
66 and equipment to support the operation of the sheriff's
67 office. Moneys in the fund established pursuant to this
68 subsection shall not lapse to the county general revenue
69 fund at the end of any county budget or fiscal year.

70 4. (1) Notwithstanding the provisions of subsection 3
71 of this section to the contrary, [the sheriff shall receive
72 ten dollars] for service of any summons, writ, subpoena, or
73 other order of the court included under subsection 1 of this
74 section, in addition to the charge for such service that
75 each sheriff receives under subsection 1 of this section, __

76 the sheriff of any county of the first, second, or fourth
77 classification or with a charter form of government shall
78 receive twenty dollars and the sheriff of any county of the
79 third classification shall receive fifteen dollars. The
80 money received by the sheriff under this subsection shall be
81 paid into the county treasury and the county treasurer shall
82 make such money payable to the state treasurer.

83 (2) For any moneys received by the state treasurer
84 from the county treasurer of any county of the first,
85 second, or fourth classification or with a charter form of
86 government, the state treasurer shall deposit ten dollars of
87 such moneys in the deputy sheriff salary supplementation
88 fund created under section 57.278 and ten dollars of such
89 moneys in the sheriffs' retirement fund created under
90 section 57.952, except that any moneys received from a
91 county that does not have a sheriff that participates in the
92 sheriffs' retirement system authorized by sections 57.949 to
93 57.997 shall be deposited in full in the deputy sheriff
94 supplementation fund. Any other person specially appointed
95 to serve in a county shall execute and deliver to the
96 circuit clerk, along with the confirmation of service, a
97 signed and notarized affidavit of confirmation, made under
98 penalty of perjury, that includes the amount, check number,
99 and date of payment to evidence payment was made to the
100 sheriff for the deputy sheriff salary supplementation fund
101 and the sheriffs' retirement fund as required by this
102 subsection.

103 (3) For any moneys received by the state treasurer
104 from the county treasurer of any county of the third
105 classification, the state treasurer shall deposit ten
106 dollars of such moneys in the deputy sheriff salary
107 supplementation fund created under section 57.278 and five
108 dollars of such moneys in the sheriffs' retirement fund

109 created under section 57.952, except that any moneys
110 received from a county that does not have a sheriff that
111 participates in the sheriffs' retirement system authorized
112 by sections 57.949 to 57.997 shall be deposited in full in
113 the deputy sheriff supplementation fund. Any other person
114 specially appointed to serve in a county shall execute and
115 deliver to the circuit clerk, along with the confirmation of
116 service, a signed and notarized affidavit of confirmation,
117 made under penalty of perjury, that includes the amount,
118 check number, and date of payment to evidence payment was
119 made to the sheriff for the deputy sheriff salary
120 supplementation fund and the sheriffs' retirement fund as
121 required by this subsection.

122 5. Notwithstanding the provisions of subsection 3 of
123 this section, the court clerk shall collect ten dollars as a
124 court cost for service of any summons, writ, subpoena, or
125 other order of the court included under subsection 1 of this
126 section if any person other than a sheriff is specially
127 appointed to serve in a county that receives funds under
128 section 57.278. The moneys received by the court clerk
129 under this subsection shall be paid into the county treasury
130 and the county treasurer shall make such moneys payable to
131 the state treasurer. The state treasurer shall deposit such
132 moneys in the deputy sheriff salary supplementation fund
133 created under section 57.278.

134 6. Sheriffs shall receive up to fifty dollars for
135 service of any summons, writ, or other order of the court in
136 connection with any eviction proceeding, in addition to the
137 charge for such service that each sheriff receives under
138 this section. All of such charges shall be received by the
139 sheriff who is requested to perform the service and shall be
140 paid to the county treasurer in a fund established by the
141 county treasurer, which may be expended at the discretion of

142 the sheriff for the furtherance of the sheriff's set
143 duties. All charges shall be payable prior to the time the
144 service is rendered; provided that if the amount of such
145 charge cannot be readily determined, then the sheriff shall
146 receive a deposit based upon the likely amount of such
147 charge, and the balance of such charge shall be payable
148 immediately upon ascertainment of the proper amount of said
149 charge.

57.952. 1. There is hereby authorized a "Sheriffs'
2 Retirement Fund" which shall be under the management of [a]
3 the board [of directors] as described in section 57.958.
4 The board [of directors] shall be responsible for the
5 administration and the investment of the funds of such
6 sheriffs' retirement fund. The general assembly and the
7 governing body of a county may appropriate funds for deposit
8 in the sheriffs' retirement fund. [If insufficient funds
9 are generated to provide the benefits payable pursuant to
10 the provisions of sections 57.949 to 57.997, the board shall
11 proportion the benefits according to the funds available.]

12 2. The board may accept gifts, donations, grants, and
13 bequests from public or private sources to the sheriffs'
14 retirement fund.

15 3. Each county shall make the payroll deductions for
16 member contributions mandated under section 57.961, and the
17 county shall transmit such moneys to the board for deposit
18 into the sheriffs' retirement fund.

57.956. 1. Notwithstanding any other provision of law
2 to the contrary, the department of corrections shall
3 subtract and make a payment to the state treasurer from any
4 per diem cost of incarceration to be received by each county
5 under section 221.105, or from any per diem cost for jail
6 reimbursement to be received by each county under any other
7 provision of law in effect on or after August 28, 2025, in

8 the amount of one dollar and seventy-five cents per day per
9 prisoner. The state treasurer shall deposit such funds in
10 the sheriffs' retirement fund created under section 57.952.

11 2. Notwithstanding subsection 1 of this section to the
12 contrary, if the sheriffs' retirement fund is funded to at
13 least ninety percent of the actuarially sound level and is
14 funded at a level above the actuarial need, the department
15 of corrections shall subtract and make a payment to the
16 state treasurer from any per diem cost of incarceration to
17 be received by each county under section 221.105, or from
18 any per diem cost for jail reimbursement to be received by
19 each county under any other provision of law in effect on or
20 after August 28, 2025, in the amount of one dollar per day
21 per prisoner. The state treasurer shall deposit such funds
22 in the sheriffs' retirement fund created under section
23 57.952. The retirement system shall annually provide a copy
24 of its actuarial report to the department of corrections.

25 3. The payment authorized by this section shall only
26 apply to counties that have a sheriff who participates in
27 the retirement system.

57.961. 1. On and after the effective date of the
2 establishment of the system, as an incident to his or her
3 employment or continued employment, each person employed as
4 an elected or appointed sheriff of a county shall become a
5 member of the system. Such membership shall continue as
6 long as the person continues to be an employee, or receives
7 or is eligible to receive benefits under the provisions of
8 sections 57.949 to 57.997.

9 2. Notwithstanding any other provision of law to the
10 contrary, each person who is a member of the system on or
11 after January 1, 2024, shall be required to contribute five
12 percent of the member's pay to the [retirement] system.
13 Such contribution shall be made by the member of the system

14 notwithstanding that the minimum salary or wages provided by
15 law for any member shall thereby be changed. Each member
16 shall be deemed to consent and agree to the deduction made
17 and provided for herein. Payment of a member's compensation
18 less such deduction shall be a full and complete discharge
19 and acquittance of all claims and demands whatsoever for
20 services rendered by him or her to a county, except as to
21 benefits provided by this system.

22 3. The county employer, pursuant to the provisions of
23 26 U.S.C. Section 414(h)(2), shall pick up and pay the
24 contributions that would otherwise be payable by the member
25 under this section. The officer or officers responsible for
26 making up the payrolls for each county shall cause the
27 contribution provided for in this section to be deducted
28 from the compensation of the member in the employ of the
29 county, on each and every payroll, for each and every
30 payroll to the date his or her membership terminates. When
31 deducted, each contribution shall be paid by the county to
32 the system; the payments shall be made in the manner and
33 shall be accompanied by such supporting data as the board
34 shall from time to time prescribe. When paid to the system,
35 each of the contributions shall be credited to the member
36 from whose compensation the contributions were deducted.
37 The contributions so deducted shall be treated as [employee]
38 employer contributions for purposes of determining the
39 member's pay that is includable in the member's gross income
40 for federal income tax purposes.

41 4. Member contributions [deducted and paid into the
42 system by the county] picked up by the employer shall be
43 paid from the same source of funds used for the payment of
44 pay to a member. A deduction shall be made from each
45 member's pay equal to the amount of the member's
46 contributions picked up by the employer. This deduction,

47 however, shall not reduce the member's pay for purposes of
48 computing benefits under the [retirement] system under this
49 chapter.

50 5. The contributions, although designated as employee
51 contributions, shall be paid by the county in lieu of the
52 contributions by the member. The member shall not have the
53 option of choosing to receive the contributed amounts
54 directly instead of having them paid by the county to the
55 [retirement] system.

56 6. A former member who is not vested may request a
57 refund of his or her contributions. Such refund shall be
58 paid by the system after ninety days from the date of
59 termination of employment or the request, whichever is
60 later, and shall include all contributions made to any
61 retirement plan administered by the system.

62 7. Beginning September 1, 1986, any city not within a
63 county and any county having a charter form of government
64 may elect, by a majority vote of its governing body, to come
65 under the provisions of sections 57.949 to 57.997 [except
66 for the provisions of section 57.955]. Notice in writing of
67 such election shall be given to the board, and the person
68 employed as sheriff of such county, as an incident of his
69 contract of employment or continued employment, shall become
70 a member of the system on the first day of the month
71 immediately following the date the board receives notice.
72 Such membership shall continue as long as the person
73 continues to be an employee, or receives or is eligible to
74 receive benefits under the provisions of sections 57.949 to
75 57.997, and upon becoming a member he shall receive credit
76 for all prior service as if he had become a member on
77 December 22, 1983.

78 8. Subject to the limitations under sections 57.949 to
79 57.997, the board shall have the authority to formulate and

80 adopt rules and regulations for the administration of these
81 provisions.

57.967. 1. The normal annuity of a retired member
2 shall equal two percent of the final average compensation of
3 the retired member multiplied by the number of years of
4 creditable service of the retired member, except that the
5 normal annuity shall not exceed seventy-five percent of the
6 retired member's average final compensation. Such annuity
7 shall be not less than one thousand dollars per month.

8 2. The board, at its last meeting of each calendar
9 year, shall determine the monthly amount for medical
10 insurance premiums to be paid to each retired member during
11 the next following calendar year. The monthly amount shall
12 not exceed four hundred fifty dollars. The monthly payments
13 are at the discretion of the board on the advice of the
14 actuary. The anticipated sum of all such payments during
15 the year plus the annual normal cost plus the annual amount
16 to amortize the unfunded actuarial accrued liability in no
17 more than thirty years shall not exceed the anticipated
18 moneys credited to the system pursuant to [sections] section
19 57.952 [and 57.955]. The money amount granted here shall
20 not be continued to any survivor.

21 3. If a member with eight or more years of service
22 dies before becoming eligible for retirement, the member's
23 surviving spouse, if he or she has been married to the
24 member for at least two years prior to the member's death,
25 shall be entitled to survivor benefits under option 1 as set
26 forth in section 57.979 as if the member had retired on the
27 date of the member's death. The member's monthly benefit
28 shall be calculated as the member's accrued benefit at his
29 or her death reduced by one-fourth of one percent per month
30 for an early commencement from the member's normal
31 retirement date: age fifty-five with twelve or more years

32 of creditable service or age sixty-two with eight years of
33 creditable service, to the member's date of death. Such
34 benefit shall be payable on the first day of the month
35 following the member's death and shall be payable during the
36 surviving spouse's lifetime.

70.630. 1. The membership of the system shall include
2 the following persons:

3 (1) All employees who are neither policemen nor
4 firemen who are in the employ of a political subdivision the
5 day preceding the date such political subdivision becomes an
6 employer and who continue in such employ on and after such
7 date shall become members of the system.

8 (2) All persons who become employed by a political
9 subdivision as neither policemen nor firemen on or after the
10 date such political subdivision becomes an employer shall
11 become members of the system.

12 (3) If his employing political subdivision has elected
13 to cover present and future policemen, all policemen who are
14 in the employ of a political subdivision the day preceding
15 the date such political subdivision covers policemen
16 hereunder and who continue in such employ as a policeman on
17 and after such date, and all persons who become employed by
18 a political subdivision as a policeman on or after the date
19 the political subdivision covers policemen shall become
20 members of the system.

21 (4) If his employing political subdivision has elected
22 to cover only future policemen, all persons who become
23 employed by a political subdivision as a policeman on or
24 after the date such political subdivision covers policemen
25 hereunder shall become members of the system.

26 (5) If his employing political subdivision has elected
27 to cover present and future firemen, all firemen who are in
28 the employ of a political subdivision the day preceding the

29 date such political subdivision covers firemen hereunder and
30 who continue in such employ as a fireman on and after such
31 date, and all persons who become employed by a political
32 subdivision as a fireman on or after the date the political
33 subdivision covers firemen hereunder shall become members of
34 the system.

35 (6) If his employing political subdivision has elected
36 to cover only future firemen, all persons who become
37 employed by a political subdivision as a fireman on or after
38 the date such political subdivision covers firemen hereunder
39 shall become members of the system.

40 2. [In no event shall an employee become a member if
41 continuous employment to time of retirement will leave the
42 employee with less than minimum number of years of credited
43 service specified in section 70.645.]

44 3.] In any case of question as to the system
45 membership status of any person, the board shall decide the
46 question.

70.655. 1. Upon a member's retirement he or she shall
2 receive an allowance for life in accordance with the
3 applicable benefit program elected by the member's employer,
4 as follows:

5 (1) Benefit program L-1. A member with credited
6 service covered by benefit program L-1 shall receive an
7 allowance for life equal to one percent of the member's
8 final average salary multiplied by the number of years of
9 such credited service;

10 (2) Benefit program L-3. A member with credited
11 service covered by benefit program L-3 shall receive an
12 allowance for life equal to one and one-quarter percent of
13 the member's final average salary multiplied by the number
14 of years of such credited service;

15 (3) Benefit program LT-4. A member with credited
16 service covered by benefit program LT-4 shall receive an
17 allowance for life equal to one percent of the member's
18 final average salary multiplied by the number of years of
19 such credited service. In addition, if such member is
20 retiring as provided in section 70.645 or section 70.650 or
21 section 70.670, and if such member's age at retirement is
22 younger than age sixty-two, then such member shall receive a
23 temporary allowance equal to one percent of the member's
24 final average salary multiplied by the number of years of
25 such credited service. Such temporary allowance shall
26 terminate at the end of the calendar month in which the
27 earlier of the following events occurs: such member's
28 death; or the member's attainment of age sixty-two;

29 (4) Benefit program LT-5. A member with credited
30 service covered by benefit program LT-5 shall receive an
31 allowance for life equal to one and one-quarter percent of
32 the member's final average salary multiplied by the number
33 of years of such credited service. In addition, if such
34 member is retiring as provided in section 70.645 or section
35 70.650 or section 70.670, and if such member's age at
36 retirement is younger than age sixty-two, then such member
37 shall receive a temporary allowance equal to three-quarters
38 of one percent of the member's final average salary
39 multiplied by the number of years of such credited service.
40 Such temporary allowance shall terminate at the end of the
41 calendar month in which the earlier of the following events
42 occurs: such member's death; or the member's attainment of
43 age sixty-two;

44 (5) Benefit program L-6. A member with credited
45 service covered by benefit program L-6 shall receive an
46 allowance for life equal to two percent of the member's

47 final average salary multiplied by the number of years of
48 such credited service;

49 (6) Benefit program L-7. A member with credited
50 service covered by benefit program L-7 shall receive an
51 allowance for life equal to one and one-half percent of the
52 member's final average salary multiplied by the number of
53 years of such credited service;

54 (7) Benefit program LT-8. A member with credited
55 service covered by benefit program LT-8 shall receive an
56 allowance for life equal to one and one-half percent of the
57 member's final average salary multiplied by the number of
58 years of such credited service. In addition, if such member
59 is retiring as provided in section 70.645 or section 70.650
60 or section 70.670, and if such member's age at retirement is
61 younger than age sixty-two, then such member shall receive a
62 temporary allowance equal to one-half of one percent of the
63 member's final average salary multiplied by the number of
64 years of such credited service. Such temporary allowance
65 shall terminate at the end of the calendar month in which
66 the earlier of the following events occurs: such member's
67 death; or the member's attainment of age sixty-two;

68 (8) Benefit program LT-4(65). A member with credited
69 service covered by benefit program LT-4(65) shall receive an
70 allowance for life equal to one percent of the member's
71 final average salary multiplied by the number of years of
72 such credited service. In addition, if such member is
73 retiring as provided in section 70.645 or section 70.650 or
74 section 70.670, and if such member's age at retirement is
75 younger than age sixty-five, then such member shall receive
76 a temporary allowance equal to one percent of the member's
77 final average salary multiplied by the number of years of
78 such credited service. Such temporary allowance shall
79 terminate at the end of the calendar month in which the

earlier of the following events occurs: such member's death;
or the member's attainment of age sixty-five;

(9) Benefit program LT-5(65). A member with credited service covered by benefit program LT-5(65) shall receive an allowance for life equal to one and one-quarter percent of the member's final average salary multiplied by the number of years of such credited service. In addition, if such member is retiring as provided in section 70.645 or section 70.650 or section 70.670, and if such member's age at retirement is younger than age sixty-five, then such member shall receive a temporary allowance equal to three-quarters of one percent of the member's final average salary multiplied by the number of years of such credited service. Such temporary allowance shall terminate at the end of the calendar month in which the earlier of the following events occurs: such member's death; or the member's attainment of age sixty-five;

(10) Benefit program LT-8(65). A member with credited service covered by benefit program LT-8(65) shall receive an allowance for life equal to one and one-half percent of the member's final average salary multiplied by the number of years of such credited service. In addition, if such member is retiring as provided in section 70.645 or section 70.650 or section 70.670, and if such member's age at retirement is younger than age sixty-five, then such member shall receive a temporary allowance equal to one-half of one percent of the member's final average salary multiplied by the number of years of such credited service. Such temporary allowance shall terminate at the end of the calendar month in which the earlier of the following events occurs: such member's death; or the member's attainment of age sixty-five;

(11) Benefit program L-9. A member with credited service covered by benefit program L-9 shall receive an

allowance for life equal to one and six-tenths percent of the member's final average salary multiplied by the number of years of such credited service;

(12) Benefit program LT-10(65). A member with credited service covered by benefit program LT-10(65) shall receive an allowance for life equal to one and six-tenths percent of the members' final average salary multiplied by the number of years of such credited service. In addition, if such member is retiring as provided in section 70.645 or section 70.650 or section 70.670, and if such member's age at retirement is younger than age sixty-five, then such member shall receive a temporary allowance equal to four-tenths of one percent of the member's final average salary multiplied by the number of years of such credited service. Such temporary allowance shall terminate at the end of the calendar month in which the earlier of the following events occurs: such member's death; or the member's attainment of age sixty-five;

(13) Benefit program L-11. Benefit program L-11 may cover employment in a position only if such position is not concurrently covered by federal Social Security; in addition, if such position was previously covered by federal Social Security, benefit program L-11 may cover only employment rendered after cessation of federal Social Security coverage. A member with credited service covered by benefit program L-11 shall receive an allowance for life equal to two and one-half percent of the member's final average salary multiplied by the number of years of such credited service;

(14) Benefit program L-12. A member with credited service covered by benefit program L-12 shall receive an allowance for life equal to one and three-quarter percent of

the member's final average salary multiplied by the number of years of such credited service;

(15) Benefit program LT-14(65). A member with credited service covered by benefit program LT-14(65) shall receive an allowance for life equal to one and three-quarter percent of the member's final average salary multiplied by the number of years of such credited service. In addition, if such member is retiring as provided in section 70.645, 70.650, or 70.670, then such member shall receive a temporary allowance equal to one-quarter of one percent of the member's final average salary multiplied by the number of years of such credited service. Such temporary allowance shall terminate at the end of the calendar month in which the earlier of the following events occurs: such member's death or the member's attainment of age sixty-five.

2. If each portion of a member's credited service is not covered by the same benefit program, then the member's total allowance for life shall be the total of the allowance for life determined under each applicable benefit program.

3. Each employer shall have the credited service of each of its members covered by benefit program L-1 provided for in this section unless such employer shall have elected another benefit program provided for in this section.

4. Except as otherwise provided in this subsection, each political subdivision, by majority vote of its governing body, may elect from time to time to cover its members, whose political subdivision employment is concurrently covered by federal Social Security, under one of the benefit programs provided for in this section. Each political subdivision, by majority vote of its governing body, may elect from time to time to cover its members, whose political subdivision employment is not concurrently covered by federal Social Security, under one of the benefit

178 programs provided for in this section. The clerk or
179 secretary of the political subdivision shall certify the
180 election of the benefit program to the board within ten days
181 after such vote. The effective date of the political
182 subdivision's benefit program is the first day of the
183 calendar month specified by such governing body, or the
184 first day of the calendar month next following receipt by
185 the board of the certification of election of benefit
186 program, or the effective date of the political subdivision
187 becoming an employer, whichever is the latest. Such
188 election of benefit program may be changed from time to time
189 by such vote, but not more often than biennially. If such
190 changed benefit program provides larger allowances than the
191 benefit program previously in effect, then such larger
192 benefit program shall be applicable to the past and future
193 employment with the employer by present and future
194 employees. If such changed benefit program provides smaller
195 allowances than the benefit program previously in effect,
196 then such changed benefit program shall be applicable only
197 to credited service for employment rendered from and after
198 the effective date of such change. After August 28, 1994,
199 political subdivisions shall not elect coverage under
200 benefit program LT-4, benefit program LT-5, or benefit
201 program LT-8. After August 28, 2005, political subdivisions
202 shall not elect coverage under benefit program L-9 or
203 benefit program LT-10(65).

204 5. Should an employer change its election of benefit
205 program as provided in this section, the employer
206 contributions shall be correspondingly changed effective the
207 same date as the benefit program change.

208 6. The limitation on increases in an employer's
209 contribution provided by subsection 6 of section 70.730
210 shall not apply to any contribution increase resulting from

an employer electing a benefit program which provides larger allowances.

7. Subject to the provisions of subsections 8 and 9 [and 10] of this section, for an allowance becoming effective on September 28, 1975, or later, and beginning with the October first which is at least twelve full months after the effective date of the allowance, the amount of the allowance shall be redetermined effective each October first and such redetermined amount shall be payable for the ensuing year. Subject to the limitations stated in the next sentence, such redetermined amount shall be the amount of the allowance otherwise payable multiplied by the following percent: one hundred percent, plus two percent for each full year (excluding any fraction of a year) in the period from the effective date of the allowance to the current October first. In no event shall such redetermined amount (1) be less than the amount of the allowance otherwise payable nor (2) be more than the amount of the allowance otherwise payable multiplied by the following fraction: the numerator shall be the Consumer Price Index for the month of June immediately preceding such October first (but in no event an amount less than the denominator below) and the denominator shall be the Consumer Price Index for the month of June immediately preceding the effective date of the allowance. As used herein, "Consumer Price Index" means a measure of the Consumer Price Index [for Urban Wage Earners and Clerical Workers,] as determined by the United States Department of Labor and adopted by the board of trustees [in effect January 1, 1975; provided, should such Consumer Price Index be restructured subsequent to 1974 in a manner materially changing its character, the board shall change the application of the Consumer Price Index so that as far as is practicable the 1975 intent of the use of the Consumer

Price Index shall be continued]. As used herein "the amount of the allowance otherwise payable" means the amount of the allowance which would be payable without regard to these provisions redetermining allowance amounts after retirement.

8. [Subject to the provisions of subsections 9 and 10 of this section, for an allowance becoming effective on September 28, 1975, or later, the maximum allowance payable under the provisions of section 70.685 shall be redetermined each October first in the same manner as an allowance is redetermined under the provisions of subsection 7 of this section.

9.] (1) The system establishes reserves for the payment of future allowances to retirants and beneficiaries. Should the board determine, after consulting with the actuary, that the established reserves are more than sufficient to provide such allowances, the board may increase the annual increase rate provided for in [subsections] subsection 7 [and 8] of this section, as it applies to any allowance payable, but in no event shall the total of all redetermined amounts as of October first of any year be greater than one hundred four percent of the allowances which would have been payable that October first without such redeterminations; provided, as of any redetermination date the same annual increase rate shall be applied to all allowances with effective dates in the range of November first to October first of the following year. The board may extend the provisions of [subsections] subsection 7 [and 8] of this section to allowances which became effective before September 28, 1975; provided such an action by the board shall not increase an employer contribution rate then in effect;

(2) After August 28, 1993, the annual increase rate established by this subsection shall be a compound rate,

277 compounded annually, and the four percent annual maximum
278 rate shall also be a compound rate, compounded annually;
279 provided, the use of such compounding shall not begin until
280 October 1, 1993, and shall not affect redeterminations made
281 prior to that date.

282 [10.] 9. Should the board determine that the
283 provisions of subsections 7[, 8] and [9] 8 of this section
284 are jeopardizing the financial solvency of the system, the
285 board shall suspend these provisions redetermining allowance
286 amounts after retirement for such periods of time as the
287 board deems appropriate.

70.680. 1. Any member in service with five or more
2 years of credited service who has not attained the age and
3 service requirements of section 70.645 and who becomes
4 totally and permanently physically or mentally incapacitated
5 for his duty as an employee, as the result of a personal
6 injury or disease, may be retired by the board upon written
7 application filed with the board by or on behalf of the
8 member; provided, that after a medical examination of such
9 member made by or under the direction of a medical committee
10 consisting of three physicians, one of whom shall be
11 selected by the board, one by or on behalf of such member,
12 and the third by the first two physicians so named, the
13 medical committee reports to the board, by majority opinion
14 in writing, that such member is physically or mentally
15 totally incapacitated for the further performance of duty,
16 that such incapacity will probably be permanent and that
17 such member should be retired.

18 2. Upon disability retirement, as provided in
19 subsection 1 of this section, a member shall receive an
20 allowance for life provided for in section 70.655 and shall
21 have the right to elect an option provided for in section
22 70.660. His or her disability retirement and allowance

23 shall be subject to the provisions of subsection 5 of this
24 section [and to the provisions of section 70.685].

25 3. Any member in service who becomes totally and
26 permanently physically or mentally incapacitated for his
27 duty as an employee, as the natural and proximate result of
28 a personal injury or disease which the board finds to have
29 arisen out of and in the course of his actual performance of
30 duty as an employee, may be retired by the board upon
31 written application filed with the board by or on behalf of
32 the member; provided, that after a medical examination of
33 such member made by or under the direction of a medical
34 committee consisting of three physicians, one of whom shall
35 be selected by the board, one by or on behalf of such
36 member, and the third by the first two physicians so named,
37 the medical committee reports to the board, by majority
38 opinion in writing, that such member is physically or
39 mentally totally incapacitated for the further performance
40 of duty, that such incapacity will probably be permanent,
41 and that such member should be retired.

42 4. Upon disability retirement as provided in
43 subsection 3 of this section, a member shall receive an
44 allowance for life provided for in section 70.655; provided,
45 that for the sole purpose of computing the amount of such
46 allowance, he or she shall be given credited service for the
47 period from the date of his or her disability retirement to
48 the date he or she would attain age sixty. He or she shall
49 have the right to elect an option provided for in section
50 70.660. His or her disability retirement and allowance
51 shall be subject to the provisions of subsection 5 of this
52 section [and to the provisions of section 70.685].

53 5. At least once each year during the first five years
54 following a member's retirement on account of disability,
55 and at least once in each three-year period thereafter, the

board shall require any disability retirant who has not attained his minimum service retirement age to undergo a medical examination to be made by a physician designated by the board. If the retirant refuses to submit to medical examination in any such period, his disability allowance shall be suspended by the board until his withdrawal of such refusal. If such refusal continues for one year, all his rights in and to a disability allowance shall be revoked by the board. If, upon medical examination of the retirant, the physician reports to the board that the retirant is physically and mentally able and capable of resuming his duty as an employee in the position held by him at the time of his disability retirement, then the board shall, if demanded by the retirant, arrange a further medical examination of such member made by or under the direction of a medical committee consisting of three physicians, one of whom shall be selected by the board, one by or on behalf of the member, and the third by the first two physicians named. Should the medical committee concur, by majority opinion in writing to the board, the disability retirant is capable of resumption of duty, his disability retirement shall terminate and he shall be returned to duty and he shall immediately again become a member of the system, his credited service at the time of disability retirement shall be restored to his credit, and the amount of his accumulated contributions at the time of his disability retirement shall be restored to his credit in the members deposit fund. If he was in receipt of a duty disability allowance provided for in subsection 3 of this section, he shall also be given service credit for the period he was in receipt of the duty disability allowance.

70.690. 1. In the event a member ceases to be a member other than by death before the date he becomes

3 entitled to retire with an allowance payable by the system,
4 he shall be paid, upon his written application filed with
5 the board, his accumulated contributions standing to his
6 credit in the members deposit fund.

7 2. In the event a member dies, and no allowance
8 becomes or will become payable by the system on account of
9 his death, his accumulated contributions standing to his
10 credit in the members deposit fund at the time of his death
11 shall be paid to such person or persons as he shall have
12 nominated by written designation duly executed and filed
13 with the board. If there be no such designated person or
14 persons surviving such member, such accumulated
15 contributions shall be paid to his surviving spouse, or to
16 his estate if there is no surviving spouse.

17 3. In the event a member's membership in the system
18 terminates, and no allowance becomes or will become payable
19 on his account, any accumulated contributions standing to
20 his credit in the members deposit fund unclaimed by such
21 member or his legal representative within [three] ten years
22 after the date his membership terminated, shall be
23 transferred to the income-expense fund. If thereafter
24 proper application is made for such accumulated
25 contributions, the board shall pay them from the income-
26 expense fund, but without interest after the date payment
27 was first due.

70.745. 1. The board shall be the trustees of the
2 funds of the system. Subject to the provisions of any
3 applicable federal or state laws, the board shall have full
4 power to invest and reinvest the moneys of the system, and
5 to hold, purchase, sell, assign, transfer or dispose of any
6 of the securities and investments in which such moneys shall
7 have been invested, as well as the proceeds of such
8 investments and such moneys.

9 2. The board of trustees may deliberate about, or make
10 tentative or final decisions on, investments or other
11 financial matters in a closed meeting under chapter 610 if
12 disclosure of the deliberations or decisions would
13 jeopardize the ability to implement a decision or to achieve
14 investment objectives. A record of the retirement system
15 that discloses deliberations about, or a tentative decision
16 on, investments or other financial matters is not a public
17 record under chapter 610 to the extent and so long as its
18 disclosure would jeopardize the ability to implement a
19 decision or to achieve investment objectives.

 70.746. Notwithstanding any other provision of law to
2 the contrary, the board of trustees may delegate to its duly
3 appointed investment counselor authority to act in place of
4 the board in the investment and reinvestment of all or part
5 of the moneys of the system, and may also delegate to such
6 counselor the authority to act in place of the board in the
7 holding, purchasing, selling, assigning, transferring, or
8 disposing of any or all of the securities and investments in
9 which such moneys shall have been invested, as well as the
10 proceeds of such investments and such moneys. [Such
11 investment counselor shall be registered as an investment
12 advisor with the United States Securities and Exchange
13 Commission.] In exercising or delegating its investment
14 powers and authority, members of the board shall exercise
15 ordinary business care and prudence under the facts and
16 circumstances prevailing at the time of the action or
17 decision. In so doing, the board shall consider the long-
18 and short-term needs of the system in carrying out its
19 purposes, the system's present and anticipated financial
20 requirements, the expected total return on the system's
21 investment, general economic conditions, income, growth,
22 long-term net appreciation, and probable safety of funds.

23 No member of the board shall be liable for any action taken
24 or omitted with respect to the exercise of or delegation of
25 these powers and authority if such member shall have
26 discharged the duties of his or her position in good faith
27 and with that degree of diligence, care, and skill which
28 prudent men and women would ordinarily exercise under
29 similar circumstances in a like position.

70.747. Notwithstanding any other provision of law to
2 the contrary, the board shall have full power to invest and
3 reinvest the funds and moneys of the system in improved real
4 estate, including collective real estate funds and real
5 estate investment trusts, wherever situated[; provided,
6 however, that not more than one-tenth of the funds and
7 moneys of the system at the time of such investment shall be
8 so invested].

70.748. 1. Notwithstanding the provisions of section
2 105.662 to the contrary, the board may set up and maintain a
3 local government employee retirement systems of Missouri
4 investment fund account in which investment and reinvestment
5 of all or part of the moneys of the retirement system may be
6 placed and be available for investment purposes.

2. For the purpose of investing the funds of the
8 retirement system, the funds may be combined with the funds
9 of any retirement plan that is administered by the
10 retirement system under section 70.621 and any retirement
11 plan established for the purpose of providing benefits for
12 employees of the system, but the funds of each plan shall be
13 accounted for separately and for all other reporting
14 purposes shall be separate.

3. The board of trustees may promulgate such rules and
16 regulations consistent with the provisions of this section
17 as deemed necessary for its proper administration, pursuant
18 to the provisions of this section and this chapter. Any

19 rule or portion of a rule, as that term is defined in
20 section 536.010, that is created under the authority
21 delegated in this section shall become effective only if it
22 complies with and is subject to all of the provisions of
23 chapter 536 and, if applicable, section 536.028. This
24 section and chapter 536 are nonseverable and if any of the
25 powers vested with the general assembly pursuant to chapter
26 536 to review, to delay the effective date, or to disapprove
27 and annul a rule are subsequently held unconstitutional,
28 then the grant of rulemaking authority and any rule proposed
29 or adopted after August 28, 2025, shall be invalid and void.

86.200. The following words and phrases as used in
2 sections 86.200 to 86.366, unless a different meaning is
3 plainly required by the context, shall have the following
4 meanings:

5 (1) "Accumulated contributions", the sum of all
6 mandatory contributions deducted from the compensation of a
7 member and credited to the member's individual account,
8 together with members' interest thereon;

9 (2) "Actuarial equivalent", a benefit of equal value
10 when computed upon the basis of mortality tables and
11 interest assumptions adopted by the board of trustees;

12 (3) "Average final compensation":

13 (a) With respect to a member who earns no creditable
14 service on or after October 1, 2001, the average earnable
15 compensation of the member during the member's last three
16 years of creditable service as a police officer, or if the
17 member has had less than three years of creditable service,
18 the average earnable compensation of the member's entire
19 period of creditable service;

20 (b) With respect to a member who is not participating
21 in the DROP pursuant to section 86.251 on October 1, 2001,
22 who did not participate in the DROP at any time before such

23 date, and who earns any creditable service on or after
24 October 1, 2001, the average earnable compensation of the
25 member during the member's last two years of creditable
26 service as a policeman, or if the member has had less than
27 two years of creditable service, then the average earnable
28 compensation of the member's entire period of creditable
29 service;

30 (c) With respect to a member who is participating in
31 the DROP pursuant to section 86.251 on October 1, 2001, or
32 whose participation in DROP ended before such date, who
33 returns to active participation in the system pursuant to
34 section 86.251, and who terminates employment as a police
35 officer for reasons other than death or disability before
36 earning at least two years of creditable service after such
37 return, the portion of the member's benefit attributable to
38 creditable service earned before DROP entry shall be
39 determined using average final compensation as defined in
40 paragraph (a) of this subdivision; and the portion of the
41 member's benefit attributable to creditable service earned
42 after return to active participation in the system shall be
43 determined using average final compensation as defined in
44 paragraph (b) of this subdivision;

45 (d) With respect to a member who is participating in
46 the DROP pursuant to section 86.251 on October 1, 2001, or
47 whose participation in the DROP ended before such date, who
48 returns to active participation in the system pursuant to
49 section 86.251, and who terminates employment as a police
50 officer after earning at least two years of creditable
51 service after such return, the member's benefit attributable
52 to all of such member's creditable service shall be
53 determined using the member's average final compensation as
54 defined in paragraph (b) of this subdivision;

55 (e) With respect to a member who is participating in
56 the DROP pursuant to section 86.251 on October 1, 2001, or
57 whose participation in DROP ended before such date, who
58 returns to active participation in the system pursuant to
59 section 86.251, and whose employment as a police officer
60 terminates due to death or disability after such return, the
61 member's benefit attributable to all of such member's
62 creditable service shall be determined using the member's
63 average final compensation as defined in paragraph (b) of
64 this subdivision; and

65 (f) With respect to the surviving spouse or surviving
66 dependent child of a member who earns any creditable service
67 on or after October 1, 2001, the average earnable
68 compensation of the member during the member's last two
69 years of creditable service as a police officer or, if the
70 member has had less than two years of creditable service,
71 the average earnable compensation of the member's entire
72 period of creditable service;

73 (4) "Beneficiary", any person in receipt of a
74 retirement allowance or other benefit;

75 (5) "Board of trustees", the board provided in
76 sections 86.200 to 86.366 to administer the retirement
77 system;

78 (6) "Creditable service", prior service plus
79 membership service as provided in sections 86.200 to 86.366;

80 (7) "DROP", the deferred retirement option plan
81 provided for in section 86.251;

82 (8) "Earnable compensation", the annual salary
83 [established under section 84.160 which] a member would earn
84 during one year on the basis of the member's rank or
85 position, plus any additional compensation for academic work
86 and shift differential, that [may be provided] is set by any
87 state or municipal body or official [or board] now or

hereafter authorized by law to employ and manage a permanent police force in such cities. Such amount shall include the member's deferrals to a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code or to a cafeteria plan pursuant to Section 125 of the Internal Revenue Code or, effective October 1, 2001, to a transportation fringe benefit program pursuant to Section 132(f)(4) of the Internal Revenue Code. The term "earnable compensation" shall not include a member's additional compensation for overtime, standby time, court time, nonuniform time or unused vacation time. Further, the term "earnable compensation" shall not include any funds received by a member through a judgment or settlement of a legal action or claim made or threatened by the member against any city not within a county if the funds are intended to retroactively compensate the member for the salary differential between the member's actual rank and the rank the member claims he or she should have received.

Notwithstanding the foregoing, the earnable compensation taken into account under the plan established pursuant to sections 86.200 to 86.366 with respect to a member who is a noneligible participant, as defined in this subdivision, for any plan year beginning on or after October 1, 1996, shall not exceed the amount of compensation that may be taken into account under Section 401(a)(17) of the Internal Revenue Code, as adjusted for increases in the cost of living, for such plan year. For purposes of this subdivision, a "noneligible participant" is an individual who first becomes a member on or after the first day of the first plan year beginning after the earlier of:

(a) The last day of the plan year that includes August 28, 1995; or

(b) December 31, 1995;

121 (9) "Internal Revenue Code", the federal Internal
122 Revenue Code of 1986, as amended;

123 (10) "Mandatory contributions", the contributions
124 required to be deducted from the salary of each member who
125 is not participating in DROP in accordance with section
126 86.320;

127 (11) "Medical board", the health care organization
128 appointed by the trustees of the police retirement board and
129 responsible for arranging and passing upon all medical
130 examinations required under the provisions of sections
131 86.200 to 86.366, which shall investigate all essential
132 statements and certificates made by or on behalf of a member
133 in connection with an application for disability retirement
134 and shall report in writing to the board of trustees its
135 conclusions and recommendations;

136 (12) "Member", a member of the retirement system as
137 defined by sections 86.200 to 86.366;

138 (13) "Members' interest", interest on accumulated
139 contributions at such rate as may be set from time to time
140 by the board of trustees;

141 (14) "Membership service", service as a policeman
142 rendered since last becoming a member, except in the case of
143 a member who has served in the Armed Forces of the United
144 States and has subsequently been reinstated as a policeman,
145 in which case "membership service" means service as a
146 policeman rendered since last becoming a member prior to
147 entering such armed service;

148 (15) "Plan year" or "limitation year", the twelve
149 consecutive-month period beginning each October first and
150 ending each September thirtieth;

151 (16) "Policeman" or "police officer", any member of
152 the police force of such cities who holds a rank in such
153 police force;

154 (17) "Prior service", all service as a policeman
155 rendered prior to the date the system becomes operative or
156 prior to membership service which is creditable in
157 accordance with the provisions of sections 86.200 to 86.366;

158 (18) "Reserve officer", any member of the police
159 reserve force of such cities, armed or unarmed, who works
160 less than full time, without compensation, and who, by his
161 or her assigned function or as implied by his or her
162 uniform, performs duties associated with those of a police
163 officer and who currently receives a service retirement as
164 provided by sections 86.200 to 86.366;

165 (19) "Retirement allowance", annual payments for life
166 as provided by sections 86.200 to 86.366 which shall be
167 payable in equal monthly installments or any benefits in
168 lieu thereof granted to a member upon termination of
169 employment as a police officer and actual retirement;

170 (20) "Retirement system", the police retirement system
171 of the cities as defined in sections 86.200 to 86.366;

172 (21) "Surviving spouse", the surviving spouse of a
173 member who was the member's spouse at the time of the
174 member's death.

 87.140. 1. The general administration and the
2 responsibility for the proper operation of the retirement
3 system shall be vested in a board of trustees of nine
4 persons. The board shall be constituted as follows:

5 (1) The chief of the fire department of the city, ex
6 officio;

7 (2) The comptroller or deputy comptroller of the city,
8 ex officio;

9 (3) Two members to be appointed by the mayor of the
10 city to serve for a term of two years;

11 (4) Three members to be elected by the members of the
12 retirement system for a term of three years who shall be

13 members of the system and hold office only while members of
14 the system;

15 (5) Two members who shall be retired firemen to be
16 elected by the retired firemen of the city and who shall
17 hold office for a term of three years.

18 2. If a vacancy occurs in the office of trustee, the
19 vacancy shall be filled for the unexpired term in the same
20 manner as the office was previously filled.

21 3. The trustees shall serve without compensation, but
22 they shall be reimbursed from the expense fund for all
23 necessary expenses which they may incur through service on
24 the board.

25 4. Each trustee shall, within ten days after his
26 appointment or election, take an oath of office before the
27 clerk of circuit court of the city, that, so far as it
28 devolves upon him, he will diligently and honestly
29 administer the affairs of the board and that he will not
30 knowingly violate or willingly permit to be violated any of
31 the provisions of the law applicable to the retirement
32 system. The oath shall be subscribed to by the member
33 making it and certified by the clerk of circuit court and
34 filed in his office.

35 5. Each trustee shall be entitled to one vote on the
36 board. Five votes shall be necessary for a decision by the
37 trustees at any meeting of the board.

38 6. Notwithstanding any provision of sections 87.120 to
39 87.371 to the contrary, the board of trustees of the
40 retirement system shall not be prevented from simultaneously
41 acting as the trustees of any other pension plan that
42 provides retirement, disability, and death benefits for
43 firefighters employed by any city not within a county and
44 the firefighters' covered dependents. The administration of
45 the other pension plan shall be in accordance with the terms

46 of such pension plan. Nothing in this subsection shall
47 prevent the board of aldermen of a city not within a county
48 from adopting ordinances to govern the pensioning of
49 firefighters and such firefighters' covered dependents in
50 any other pension plan simultaneously administered by the
51 board of trustees of the retirement system.

87.145. The board of trustees shall have exclusive
2 original jurisdiction in all matters relating to or
3 affecting the funds herein provided for, including, in
4 addition to all other matters, all claims for benefits and
5 refunds under this law, and its action, decision or
6 determination in any matter shall be reviewable under
7 chapter 536 only, and any party to the proceedings shall
8 have a right of appeal from the decision of the reviewing
9 court. Subject to the limitations of sections 87.120 to
10 87.370, the board of trustees shall, from time to time,
11 establish rules and regulations for the administration of
12 funds created by this law, for the transaction of its
13 business, and for the limitation of the time within which
14 claims may be filed. The administration of any pension plan
15 other than the retirement system includes the ability of the
16 board of trustees, from time to time, to establish rules and
17 regulations for the administration of funds of such other
18 pension plan and for the transaction of such other pension
19 plan's business. Nothing in this section shall prevent the
20 board of aldermen of a city not within a county from
21 adopting ordinances to govern the pensioning of firefighters
22 and such firefighters' covered dependents in any other
23 pension plan simultaneously administered by the board of
24 trustees of the retirement system.

87.155. 1. The board of trustees shall keep in
2 convenient form such data as is necessary for actuarial

3 valuation of the funds of the retirement system and for
4 checking the experience of the system.

5 2. The board of trustees shall keep a record of all
6 its proceedings which shall be open to public inspection.
7 It shall publish annually a report showing the fiscal
8 transactions of the retirement system for the preceding
9 fiscal year, the amount of the accumulated cash and
10 securities of the system, and the last balance sheet showing
11 the financial condition of the system by means of an
12 actuarial valuation of the assets and liabilities of the
13 retirement system.

14 3. To the extent the board of trustees administers a
15 pension plan other than the retirement system, the board of
16 trustees shall maintain separate records of all proceedings
17 of such other pension plan.

87.260. The board of trustees of the firefighters'
2 retirement system shall have the exclusive authority and
3 discretion to invest and reinvest the funds in property of
4 any kind, real or personal. The board of trustees shall
5 invest and manage the fund as a prudent investor would, by
6 considering the purposes, terms, distribution requirements,
7 and other circumstances of the firefighters' retirement
8 system. In satisfying this standard, the board of trustees
9 shall exercise reasonable care, skill, and caution. No
10 trustee shall have any interest as a trustee in the gains or
11 profits made on any investment, except benefits from
12 interest in investments common to all members of the plan,
13 if entitled thereto. To the extent the board of trustees
14 administers a pension plan other than the retirement system,
15 the board of trustees shall also have the authority and
16 discretion to invest and reinvest the funds of such other
17 pension plan in property of any kind, real or personal. The
18 board of trustees may choose to invest the funds of the

19 retirement system and the funds of the other pension plan in
20 the same investments so long as the amounts invested and the
21 gains, profits, or losses on such investments are accounted
22 for separately. No benefits due to the firefighters or such
23 firefighters' covered dependents from the other pension plan
24 shall be paid from the funds of the retirement system.
25 Nothing in this section shall prevent the board of aldermen
26 of a city not within a county from adopting ordinances to
27 govern the pensioning of firefighters and such firefighters'
28 covered dependents in any other pension plan simultaneously
29 administered by the board of trustees of the retirement
30 system.

87.350. The expense fund shall be the fund to which
2 shall be credited all money provided to pay the
3 administration expenses of the retirement system and from
4 which shall be paid all the expenses necessary in connection
5 with the administration and operation of the system.
6 Annually the board of trustees shall estimate the amount of
7 money necessary to be paid into the expense fund during the
8 ensuing year to provide for the expense of operation of the
9 retirement system. Such estimate shall be provided by the
10 board of trustees from interest and other earnings on assets
11 of the retirement system. In no event shall any expenses,
12 including administrative expenses, incurred by the board of
13 trustees in the administration of any pension plan other
14 than the retirement system or in the investment of any funds
15 of any pension plan other than the retirement system be paid
16 from the funds of the retirement system. Such expenses
17 shall be paid entirely from the funds of the other pension
18 plan.

105.688. The assets of a system may be invested,
2 reinvested and managed by an investment fiduciary subject to
3 the terms, conditions and limitations provided in sections

105.687 to 105.689. An investment fiduciary shall discharge his or her duties in the interest of the participants in the system and their beneficiaries and shall:

(1) Act with the same care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a similar capacity and familiar with those matters would use in the conduct of a similar enterprise with similar aims;

(2) Act with due regard for the management, reputation, and stability of the issuer and the character of the particular investments being considered;

(3) Make investments for the purposes of providing benefits to participants and participants' beneficiaries, and of defraying reasonable expenses of investing the assets of the system;

(4) Give appropriate consideration to those facts and circumstances that the investment fiduciary knows or should know are relevant to the particular investment or investment course of action involved, including the role of the investment or investment course of action plays in that portion of the system's investments for which the investment fiduciary has responsibility. For purposes of this subdivision, "appropriate consideration" shall include, but is not necessarily limited to a determination by the investment fiduciary that a particular investment or investment course of action is reasonably designed, as part of the investments of the system, to further the purposes of the system, taking into consideration the risk of loss and the opportunity for gain or other return associated with the investment or investment course of action; and consideration of the following factors as they relate to the investment or investment course of action:

(a) The diversification of the investments of the system;

(b) The liquidity and current return of the investments of the system relative to the anticipated cash flow requirements of the system; and

(c) The projected return of the investments of the system relative to the funding objectives of the system;

(5) Give appropriate consideration to investments which would enhance the general welfare of this state and its citizens if those investments offer the safety and rate of return comparable to other investments available to the investment fiduciary at the time the investment decision is made;

(6) Not be prohibited from closing records to the extent that such records relate to information submitted by an individual, corporation, or other business entity in connection with investments in or financial transactions with business entities for investment purposes;

(7) Not consider environmental, social, or governance characteristics in a manner that would override his or her fiduciary duties as defined in this section;

(8) Not be subject to any legislative, regulatory, or other mandates to invest with environmentally, socially, or other noneconomically motivated influence unless they are consistent with the fiduciary's responsibility as provided in this section or as provided in the system's governing statutes with respect to the investment of system assets or other duties imposed by law relating to the investment, management, deposit, or custody of system assets; and

(9) Not be subject to any legislative, regulatory, or other mandates for divestment from any indirect holdings in actively or passively managed investment funds or in private assets.

105.692. 1. All shares of common stock held directly
by a system, as defined under section 105.687, shall be
voted solely in the economic interest of plan participants.

Voting shares for the purposes of furthering noneconomic
environmental, social, political, ideological, or other
goals is prohibited.

2. A system shall vote all proxies associated with its
directly held shares of common stock by one of the following
methods:

(1) By internal system staff; or

(2) By an investment manager or proxy voting service
provider who has committed in writing to vote the shares
pursuant to proxy voting guidelines chosen by the system or
has committed in writing to vote the shares in a manner
consistent with the obligation to act solely in the economic
interest of plan participants.

105.693. 1. As used in this section, the following
terms mean:

(1) "Board", the governing board or decision-making
body of a system that is authorized by law to administer the
system;

(2) "Control":

(a) The same meaning as such term is defined in the
Investment Company Act of 1940, 15 U.S.C. Section 80a-2(a);
or

(b) Involvement in an entity's governance structure,
monitoring, or internal human resources decisions consistent
with the objectives set out in the Opinion on Strengthening
the United Front Work of the Private Economy in the New Era
issued by the General Office of the Central Committee of the
Chinese Communist Party (2020) or a successor or similar
document;

17 (3) "Divest", a sale, redemption, replacement, or any
18 other activity that terminates an investment;

19 (4) "Fund", the retirement benefit fund of a system;

20 (5) "Investment", any investment, as such term is
21 defined in section 105.687, that the board or system is
22 authorized to make;

23 (6) "Person", an individual or entity;

24 (7) "Restricted entity", the following, including
25 wholly-owned subsidiaries, majority-owned subsidiaries,
26 parent companies, and affiliates that exist for profit-
27 making purposes:

28 (a) Any person, other than a U.S. person, as the term
29 "U.S. person" is defined in 15 CFR 772.1, that is identified
30 for the People's Republic of China on the Entity List,
31 Supplement No. 4 to 15 CFR Part 744, as a person reasonably
32 believed to be involved, or to pose a significant risk of
33 being or becoming involved, in activities contrary to the
34 national security or foreign policy interests of the United
35 States until the End-User Review Committee of the Bureau of
36 Industry and Security in the United States Department of
37 Commerce determines that the person no longer meets that
38 criteria and removes the person from the list;

39 (b) Any person that:

40 a. The United States Secretary of Defense has listed
41 as a Communist Chinese military company operating directly
42 or indirectly in the United States or in any of its
43 territories or possessions under Section 1237 of the Strom
44 Thurmond National Defense Authorization Act of Fiscal Year
45 1999, P.L. 105-261, as amended by Section 1233 of P.L. 106-
46 398 and Section 1222 of P.L. 108-375, 50 U.S.C. Section 1701
47 note, until such time as the United States Secretary of
48 Defense removes the person from such list;

49 b. The United States Secretary of Defense, in
50 consultation with the United States Secretary of the
51 Treasury, determines is a Communist Chinese military company
52 operating directly or indirectly in the United States or in
53 any of its territories or possessions and therefore lists as
54 such under Section 1237 of the Strom Thurmond National
55 Defense Authorization Act of Fiscal Year 1999, P.L. 105-261,
56 as amended by Section 1233 of P.L. 106-398 and Section 1222
57 of P.L. 108-375, 50 U.S.C. Section 1701 note, until such
58 time as the United States Secretary of Defense removes the
59 person from such list; or

60 c. The United States Secretary of the Treasury
61 publicly lists as meeting the criteria in Section
62 1237(b)(4)(B) of the Strom Thurmond National Defense
63 Authorization Act of Fiscal Year 1999, P.L. 105-261, as
64 amended by Section 1222 of P.L. 108-375, 50 U.S.C. Section
65 1701 note, or publicly lists as a subsidiary of a person
66 already determined to be a Communist Chinese military
67 company, until the United States Secretary of the Treasury
68 determines that the person no longer meets that criteria and
69 removes the person from such list;

70 (c) Any organization or citizen that is identified by
71 the appropriate government agencies to be required by the
72 National Intelligence Law of the People's Republic of China
73 (2017), as amended in 2018, or any successor to support,
74 assist, and cooperate with the state intelligence work of
75 the People's Republic of China and keep the secrets of the
76 national intelligence work of the People's Republic of
77 China; or

78 (d) Any person that is listed on the Specially
79 Designated Nationals and Blocked Persons List published by
80 the Office of Foreign Assets Control of United States
81 Department of the Treasury;

82 (8) "Restricted investment product", an investment
83 product that:

84 (a) Is managed by one or more persons:

85 a. That are not employed by the system; and

86 b. In which the system on behalf of the fund owns
87 investments together with investors other than the system;
88 and

89 (b) Holds investments in a restricted entity;

90 (9) "System", any state or local public retirement
91 system or plan established by the state or any political
92 subdivision or instrumentality of the state for the purpose
93 of providing plan benefits for elected or appointed public
94 officials or employees of the state or any political
95 subdivision or instrumentality of the state.

96 2. After August 28, 2025, a system shall not knowingly
97 invest in a restricted entity or a restricted investment
98 product and shall divest any investment that the system has
99 on behalf of a fund in accordance with this section.

100 3. Before December 1, 2025, and at least annually on
101 or before December first of each subsequent year, the board
102 shall make a good faith effort to identify all restricted
103 entities and restricted investment products in which the
104 system holds an investment. The board may use an
105 independent research firm to assist the board.

106 4. (1) If the board determines after a review under
107 subsection 3 of this section that the system has investments
108 in a restricted entity or a restricted investment product,
109 the board shall establish a plan to divest the investment
110 and complete the divestment as soon as financially prudent.
111 Except as provided in subdivision (2) of this subsection,
112 the investment shall be divested no later than August 28,
113 2026.

114 (2) The investment may be divested after August 28,
115 2026, but shall be divested no later than August 28, 2028,
116 if the board finds that the following conditions exist:

117 (a) The divestment of the investment by August 28,
118 2026, would result in the system incurring aggregate
119 transaction costs in excess of five hundred thousand dollars;

120 (b) The selling of global public equity interests
121 would result in a loss on secondary markets; or

122 (c) The divestment of the investment by August 28,
123 2026, would otherwise fail to comply with federal or state
124 law or other legal obligations.

125 5. Prior to divesting any commingled fund required by
126 this section in which the divestment would result in a
127 realized loss, the staff of the system shall notify the
128 board and if, within two business days, a majority of the
129 trustees of the board object, no further action shall be
130 taken until a special or regular meeting of the board.

131 6. The board shall determine whether to cease or defer
132 divestment in the entity or product initiated under this
133 section and resume investment in the entity or product
134 during any period in which the entity or product has not
135 returned to being a restricted entity or restricted
136 investment product if any of the following conditions are
137 met:

138 (1) The entity or product meets or exceeds the rules
139 and standards of the Public Company Accounting Oversight
140 Board and the Sarbanes-Oxley Act of 2002, P.L. 107-204, 116
141 Stat. 745; or

142 (2) The board determines that a fund has holdings in a
143 passively managed commingled fund that includes a restricted
144 entity and the estimated cost of divestment of the
145 commingled fund is greater than ten percent of the total
146 value of the restricted entities held in the commingled fund.

147 7. (1) On or before December 31, 2025, and annually
148 on or before December thirty-first of each subsequent year,
149 the board shall submit a report to the general assembly.

150 (2) The report shall include at least the following
151 information, as of the date of the report:

152 (a) A copy of the restricted entity list;

153 (b) All publicly traded securities sold, redeemed,
154 divested, or withdrawn in compliance with this section;

155 (c) All commingled funds that are exempted from
156 divestment under subsection 5 or 6 of this section; and

157 (d) Any progress made under subsection 6 of this
158 section.

159 8. With respect to actions taken in compliance with
160 this section, including all good faith determinations
161 regarding restricted entities and restricted investment
162 products, the board and the system are exempt from any
163 conflicting statutory or common law obligations, including
164 any obligations with respect to choice of asset managers,
165 investment fiduciaries, investment funds, or investments for
166 fund investment portfolios.

167 9. The state and any political subdivision of the
168 state; its officers, agents, and employees; and the board
169 and employees of a system shall be immune from civil
170 liability for any act or omission related to the removal of
171 an asset from a fund under this section and are entitled to
172 indemnification from the system for all losses, costs, and
173 expenses, including reasonable attorney's fees, associated
174 with defending against any claim or suit relating to an act
175 authorized under this section.

176 10. (1) Notwithstanding any provision of law to the
177 contrary, the provisions of this section do not apply to
178 investments in private market funds.

179 (2) Notwithstanding any provision of law to the
180 contrary, the provisions of this section do not apply to
181 indirect holdings in actively managed investment funds.

182 (3) If a manager or investment fiduciary creates a
183 similar actively managed investment fund without the
184 restricted entities, the board shall replace all applicable
185 investments with the investments in the similar actively
186 managed investment fund within a period consistent with
187 prudent investing standards.

143.124. 1. Other provisions of law to the contrary
2 notwithstanding, for tax years ending on or before December
3 31, 2006, the total amount of all annuities, pensions, or
4 retirement allowances above the amount of six thousand
5 dollars annually provided by any law of this state, the
6 United States, or any other state to any person except as
7 provided in subsection 4 of this section, shall be subject
8 to tax pursuant to the provisions of this chapter, in the
9 same manner, to the same extent and under the same
10 conditions as any other taxable income received by the
11 person receiving it. For purposes of this section,
12 "annuity, pension, retirement benefit, or retirement
13 allowance" shall be defined as an annuity, pension or
14 retirement allowance provided by the United States, this
15 state, any other state or any political subdivision or
16 agency or institution of this or any other state. For all
17 tax years beginning on or after January 1, 1998, for
18 purposes of this section, annuity, pension or retirement
19 allowance shall be defined to include 401(k) plans, deferred
20 compensation plans, self-employed retirement plans, also
21 known as Keogh plans, annuities from a defined pension plan
22 and individual retirement arrangements, also known as IRAs,
23 as described in the Internal Revenue Code, but not including
24 Roth IRAs, as well as an annuity, pension or retirement

allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. An individual taxpayer shall only be allowed a maximum deduction equal to the amounts provided under this section for each taxpayer on the combined return.

2. For the period beginning July 1, 1989, and ending December 31, 1989, there shall be subtracted from Missouri adjusted gross income for that period, determined pursuant to section 143.121, the first three thousand dollars of retirement benefits received by each taxpayer:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twelve thousand five hundred dollars; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than sixteen thousand dollars; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income is less than eight thousand dollars.

3. [For the tax years beginning on or after January 1, 1990, but ending on or before December 31, 2006,] There shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, [a maximum of the first six thousand dollars of retirement benefits received by each taxpayer from sources other than privately funded sources, and for tax years beginning on or after January 1, 1998, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first one thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1998, but before January 1,

1999, and a maximum of the first three thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1999, but before January 1, 2000, and a maximum of the first four thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2000, but before January 1, 2001, and a maximum of the first five thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2001, but before January 1, 2002, and] a maximum of the first six thousand dollars of any retirement allowance received by each taxpayer from any privately funded sources for tax years beginning on or after January 1, 2002, but before January 1, 2026, and a maximum of the first twelve thousand dollars of any retirement allowance received from any privately funded sources for tax years beginning on or after January 1, 2026. A taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twenty-five thousand dollars for all tax years ending on or before December 31, 2025, and less than fifty thousand dollars for all tax years beginning on or after January 1, 2026; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than thirty-two thousand dollars for all tax years ending on or before December 31, 2025, and less than sixty-four thousand dollars for all tax years beginning on or after January 1, 2026; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income

is less than sixteen thousand dollars for all tax years
ending on or before December 31, 2025, and less than thirty-
two thousand six hundred dollars for all tax years beginning
on or after January 1, 2026.

4. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1), (2) and (3) of subsection 3 of this section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the maximum exemption provided in subsection 3 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

5. For purposes of this subsection, the term "maximum Social Security benefit available" shall mean thirty-two thousand five hundred dollars for the tax year beginning on or after January 1, 2007, and for each subsequent tax year such amount shall be increased by the percentage increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such index is defined and officially reported by the United States Department of Labor, or its successor agency. For the tax year beginning on or after January 1, 2007, but ending on or before December 31, 2007, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or twenty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2008, but ending on or before December

31, 2008, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or thirty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2009, but ending on or before December 31, 2009, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or fifty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2010, but ending on or before December 31, 2010, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or sixty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1,

2011, but ending on or before December 31, 2011, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or eighty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For all tax years beginning on or after January 1, 2012, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to one hundred percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For all tax years beginning on or before December 31, 2023, a taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is married filing combined, and their combined Missouri adjusted gross income is equal to or less than one hundred thousand dollars; or

(2) If the taxpayer's filing status is single, head of household, qualifying widow(er), or married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less than eighty-five thousand dollars.

For all tax years beginning on or after January 1, 2024, a taxpayer shall be entitled to the maximum exemption provided by this subsection regardless of the taxpayer's filing status or the amount of the taxpayer's Missouri adjusted gross income.

189 6. For all tax years beginning on or before December
190 31, 2023, if a taxpayer's adjusted gross income exceeds the
191 adjusted gross income ceiling for such taxpayer's filing
192 status, as provided in subdivisions (1) and (2) of
193 subsection 5 of this section, such taxpayer shall be
194 entitled to an exemption, less any applicable reduction
195 provided under subsection 7 of this section, equal to the
196 greater of zero or the maximum exemption provided in
197 subsection 5 of this section reduced by one dollar for every
198 dollar such taxpayer's income exceeds the ceiling for his or
199 her filing status.

200 7. For purposes of calculating the subtraction
201 provided in subsection 5 of this section, such subtraction
202 shall be decreased by an amount equal to any Social Security
203 benefit exemption provided under section 143.125.

204 8. For purposes of this section, any Social Security
205 benefits otherwise included in Missouri adjusted gross
206 income shall be subtracted; but Social Security benefits
207 shall not be subtracted for purposes of other computations
208 pursuant to this chapter, and are not to be considered as
209 retirement benefits for purposes of this section.

210 9. The provisions of subdivisions (1) and (2) of
211 subsection 3 of this section shall apply during all tax
212 years in which the federal Internal Revenue Code provides
213 exemption levels for calculation of the taxability of Social
214 Security benefits that are the same as the levels in
215 subdivisions (1) and (2) of subsection 3 of this section.
216 If the exemption levels for the calculation of the
217 taxability of Social Security benefits are adjusted by
218 applicable federal law or regulation, the exemption levels
219 in subdivisions (1) and (2) of subsection 3 of this section
220 shall be accordingly adjusted to the same exemption levels.

221 10. The portion of a taxpayer's lump sum distribution
222 from an annuity or other retirement plan not otherwise
223 included in Missouri adjusted gross income as calculated
224 pursuant to this chapter but subject to taxation under
225 Internal Revenue Code Section 402 shall be taxed in an
226 amount equal to ten percent of the taxpayer's federal
227 liability on such distribution for the same tax year.

228 11. For purposes of this section, retirement benefits
229 received shall not include any withdrawals from qualified
230 retirement plans which are subsequently rolled over into
231 another retirement plan.

232 12. The exemptions provided for in this section shall
233 not affect the calculation of the income to be used to
234 determine the property tax credit provided in sections
235 135.010 to 135.035.

236 13. The exemptions provided for in this section shall
237 apply to any annuity, pension, or retirement allowance as
238 defined in subsection 1 of this section to the extent that
239 such amounts are included in the taxpayer's federal adjusted
240 gross income and not otherwise deducted from the taxpayer's
241 federal adjusted gross income in the calculation of Missouri
242 taxable income. This subsection shall not apply to any
243 individual who qualifies under federal guidelines to be one
244 hundred percent disabled.

 488.435. 1. Sheriffs shall receive a charge, as
2 provided in section 57.280, for service of any summons, writ
3 or other order of court, in connection with any civil case,
4 and making on the same either a return indicating service, a
5 non est return or a nulla bona return, the sum of twenty
6 dollars for each item to be served, as provided in section
7 57.280, except that a sheriff shall receive a charge for
8 service of any subpoena, and making a return on the same,
9 the sum of ten dollars, as provided in section 57.280;

10 however, no such charge shall be collected in any proceeding
11 when court costs are to be paid by the state, county or
12 municipality. In addition to such charge, the sheriff shall
13 be entitled, as provided in section 57.280, to receive for
14 each mile actually traveled in serving any summons, writ,
15 subpoena or other order of court, the rate prescribed by the
16 Internal Revenue Service for all allowable expenses for
17 motor vehicle use expressed as an amount per mile, provided
18 that such mileage shall not be charged for more than one
19 subpoena or summons or other writ served in the same cause
20 on the same trip. All of such charges shall be received by
21 the sheriff who is requested to perform the service. Except
22 as otherwise provided by law, all charges made pursuant to
23 section 57.280 shall be collected by the court clerk as
24 court costs and are payable prior to the time the service is
25 rendered; provided that if the amount of such charge cannot
26 be readily determined, then the sheriff shall receive a
27 deposit based upon the likely amount of such charge, and the
28 balance of such charge shall be payable immediately upon
29 ascertainment of the proper amount of such charge. A
30 sheriff may refuse to perform any service in any action or
31 proceeding, other than when court costs are waived as
32 provided by law, until the charge provided by this section
33 is paid. Failure to receive the charge shall not affect the
34 validity of the service.

35 2. The sheriff shall, as provided in section 57.280,
36 receive for receiving and paying moneys on execution or
37 other process, where lands or goods have been levied and
38 advertised and sold, five percent on five hundred dollars
39 and four percent on all sums above five hundred dollars, and
40 half of these sums, when the money is paid to the sheriff
41 without a levy, or where the lands or goods levied on shall
42 not be sold and the money is paid to the sheriff or person

entitled thereto, his or her agent or attorney. The party at whose application any writ, execution, subpoena or other process has issued from the court shall pay the sheriff's costs, as provided in section 57.280, for the removal, transportation, storage, safekeeping and support of any property to be seized pursuant to legal process before such seizure. The sheriff shall be allowed for each mile, as provided in section 57.280, going and returning from the courthouse of the county in which he or she resides to the place where the court is held, the rate prescribed by the Internal Revenue Service for all allowable expenses for motor vehicle use expressed as an amount per mile. The provisions of this subsection shall not apply to garnishment proceeds.

3. As provided in subsection 4 of section 57.280, [the sheriff shall receive ten dollars] for service of any summons, writ, subpoena, or other order of the court included under subsection 1 of section 57.280, in addition to the charge for such service that each sheriff receives under subsection 1 of section 57.280, the sheriff of any county of the first, second, or fourth classification or with a charter form of government shall receive twenty dollars and the sheriff of any county of the third classification shall receive fifteen dollars. The money received by the sheriff under subsection 4 of section 57.280 shall be paid into the county treasury and the county treasurer shall make such money payable to the state treasurer. As provided in subdivision (2) or (3) of subsection 4 of section 57.280, the state treasurer shall deposit such moneys in the deputy sheriff salary supplementation fund created under section 57.278 or the sheriffs' retirement fund created under section 57.952.

75 4. As provided in subsection 5 of section 57.280, the
76 court clerk shall collect ten dollars as a court cost for
77 service of any summons, writ, subpoena, or other order of
78 the court included under subsection 1 of this section if any
79 person other than a sheriff is specially appointed to serve
80 in a county that receives funds under section 57.278. The
81 moneys received by the clerk under this subsection shall be
82 paid into the county treasury and the county treasurer shall
83 make such moneys payable to the state treasurer. The state
84 treasurer shall deposit such moneys in the deputy sheriff
85 salary supplementation fund created under section 57.278.

 [57.955. 1. There shall be assessed and
2 collected a surcharge of three dollars in all
3 civil actions filed in the courts of this state
4 and in all criminal cases including violation of
5 any county ordinance or any violation of
6 criminal or traffic laws of this state,
7 including infractions, but no such surcharge
8 shall be assessed when the costs are waived or
9 are to be paid by the state, county or
10 municipality or when a criminal proceeding or
11 the defendant has been dismissed by the court.
12 For purposes of this section, the term "county
13 ordinance" shall not include any ordinance of
14 the city of St. Louis. The clerk responsible
15 for collecting court costs in civil and criminal
16 cases, shall collect and disburse such amounts
17 as provided by sections 488.010 to 488.020.
18 Such funds shall be payable to the sheriffs'
19 retirement fund. Moneys credited to the
20 sheriffs' retirement fund shall be used only for
21 the purposes provided for in sections 57.949 to
22 57.997 and for no other purpose.

23 2. The board may accept gifts, donations,
24 grants and bequests from public or private
25 sources to the sheriffs' retirement fund.]

 [57.962. Other provisions of law to the
2 contrary notwithstanding, any county or city not
3 within a county who has elected or elects in the
4 future to come under the provisions of sections
5 57.949 to 57.997 shall, after August 28, 2002,

6 or on the date that such election is approved by
7 the board of directors of the retirement system,
8 whichever later occurs, be subject to the
9 provisions of section 57.955.]

2 [483.088. Each circuit clerk shall prepare
3 a summary of all amounts collected pursuant to
4 section 57.955 during the preceding calendar
5 year and shall annually, by July first of the
6 succeeding year, send a copy of such summary to
the state auditor.]

2 [488.024. As provided by section 57.955,
3 there shall be assessed and collected a
4 surcharge of three dollars in all civil actions
5 filed in the courts of this state and in all
6 criminal cases including violation of any county
7 ordinance or any violation of criminal or
8 traffic laws of this state, including
9 infractions, but no such surcharge shall be
10 assessed when the costs are waived or are to be
11 paid by the state, county or municipality or
12 when a criminal proceeding or the defendant has
13 been dismissed by the court. For purposes of
14 this section, the term "county ordinance" shall
15 not include any ordinance of the City of St.
16 Louis. The clerk responsible for collecting
17 court costs in civil and criminal cases shall
18 collect and disburse such amounts as provided by
19 sections 488.010 to 488.020. Such funds shall
be payable to the sheriffs' retirement fund.]