

FIRST REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

# SENATE BILL NO. 2

103RD GENERAL ASSEMBLY

2025

0455S.01T

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## AN ACT

To repeal sections 50.800 and 50.810, RSMo, and section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, and to enact in lieu thereof three new sections relating to financial statements of certain local governments, with penalty provisions.

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

Section A. Sections 50.800 and 50.810, RSMo, and section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, are repealed and three new

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

13 sections enacted in lieu thereof, to be known as sections  
14 50.815, 50.820, and 105.145, to read as follows:

1 [50.815. 1. On or before June thirtieth  
2 of each year, the county commission of each  
3 county of the first, second, third, or fourth  
4 classification shall, with the assistance of the  
5 county clerk or other officer responsible for  
6 the preparation of the financial statement,  
7 prepare and publish in some newspaper of general  
8 circulation published in the county, as provided  
9 under section 493.050, a financial statement of  
10 the county for the year ending the preceding  
11 December thirty-first.

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

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

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

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

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

24 (5) A summary of warrants of each fund of  
25 the county outstanding at the end of the year;

26 (6) A statement of bonded indebtedness, if  
27 any, at the beginning and at the end of the year  
28 for each fund of the county;

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

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

34 3. The financial statement need not show  
35 specific disbursements, warrants issued, or the  
36 names of specific payees except to comply with  
37 subdivision (8) of subsection 2 of this section,  
38 but every individual warrant, voucher, receipt,  
39 court order and all other items, records,  
40 documents and other information which are not  
41 specifically required to be retained by the

42 officer having initial charge thereof shall be  
43 filed on or before the date of publication of  
44 the financial statement prescribed by subsection  
45 1 of this section in the office of the county  
46 clerk. The county clerk or other officer  
47 responsible for the preparation of the financial  
48 statement shall preserve the same, shall provide  
49 an electronic copy of the data used to create  
50 the financial statement without charge to any  
51 newspaper requesting a copy of such data, and  
52 shall cause the same to be available for  
53 inspection during normal business hours on the  
54 request of any person, for a period of five  
55 years following the date of filing in his or her  
56 office, after which five-year period these  
57 records may be disposed of according to law  
58 unless they are the subject of a legal suit  
59 pending at the expiration of that period.

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

We, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_,  
duly elected commissioners of the county  
commission of \_\_\_\_\_ County, Missouri,  
and I, \_\_\_\_\_, county clerk of  
that county, certify that the above and  
foregoing is a complete and correct statement  
of every item of information required in  
section 50.815 for the year ending December  
31, 20\_\_\_\_\_, and we have checked every  
receipt from every source and every  
disbursement of every kind and to whom and  
for what each disbursement was made, and each  
receipt and disbursement is accurately  
included in the above and foregoing totals.  
(If for any reason complete and accurate  
information is not given the following shall  
be added to the certificate.) Exceptions: the  
above report is incomplete because proper  
information was not available in the  
following records \_\_\_\_\_ which are in the  
keeping of the following officer or officers

86 Date \_\_\_\_\_  
87 \_\_\_\_\_  
88 \_\_\_\_\_  
89 \_\_\_\_\_  
90 Commissioners, County Commission  
91 \_\_\_\_\_  
92 County Clerk ]

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

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

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

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

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

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

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

21           (5) A summary of warrants of each fund of the county  
22 outstanding at the end of the year;

23           (6) A statement of bonded indebtedness, if any, at the  
24 beginning and at the end of the year for each fund of the  
25 county; **[and]**

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

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

30           3. The financial statement need not show specific  
31 disbursements, warrants issued, or the names of specific  
32 payees **except to comply with subdivision (8) of subsection 2  
33 of this section**, but every individual warrant, voucher,  
34 receipt, court order and all other items, records, documents  
35 and other information which are not specifically required to  
36 be retained by the officer having initial charge thereof  
37 **[and which would be required to be included in or to  
38 construct a financial statement in the form prescribed for  
39 other counties by section 50.800]** shall be filed on or  
40 before the date of publication of the financial statement  
41 prescribed by subsection 1 **of this section** in the office of  
42 the county clerk**[, and]**. The county clerk **or other officer**

43 **responsible for the preparation of the financial statement**  
44 shall preserve the same, **shall provide an electronic copy of**  
45 **the data used to create the financial statement without**  
46 **charge to any newspaper requesting a copy of such data**, and  
47 shall cause the same to be available for inspection during  
48 normal business hours on the request of any person, for a  
49 period of five years following the date of filing in his **or**  
50 **her** office, after which five-year period these records may  
51 be disposed of according to law unless they are the subject  
52 of a legal suit pending at the expiration of that period.

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

56 We, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_, duly  
57 elected commissioners of the county commission of  
58 \_\_\_\_\_ County, Missouri, and I,  
59 \_\_\_\_\_, county clerk of that county,  
60 certify that the above and foregoing is a  
61 complete and correct statement of every item of  
62 information required in section 50.815 for the  
63 year ending December 31, [19] 20\_\_\_\_\_, and we  
64 have checked every receipt from every source and  
65 every disbursement of every kind and to whom and  
66 for what each disbursement was made, and each  
67 receipt and disbursement is accurately included  
68 in the above and foregoing totals. (If for any  
69 reason complete and accurate information is not  
70 given the following shall be added to the  
71 certificate.) Exceptions: the above report is  
72 incomplete because proper information was not  
73 available in the following records \_\_\_\_\_  
74 which are in the keeping of the following officer  
75 or officers \_\_\_\_\_.

76 Date \_\_\_\_\_

77 \_\_\_\_\_

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80 Commissioners, County Commission

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82 County Clerk

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

97        [6. The provisions of sections 50.800 and 50.810 do  
98 not apply to counties of the first class not having a  
99 charter form of government, except as provided in subsection  
100 3 of this section.]

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50.820. 1. The statement required by

section 50.815 shall be set in the standard

column width measure which will take the least

space and the publisher shall file two proofs of

publication with the county commission and the  
local newspaper.

Commission shall forward one copy to the state

and shall file the order in the office of the commission. As required under section

493.025. a newspaper publishing the statement

shall charge and receive no more than its

11 regular local classified advertising rate, which  
12 shall be the rate on the newspaper's rate  
13 schedule that was offered to the public thirty  
14 days before the publication of the statement.  
15 The county commission shall pay the publisher  
16 upon the filing of proof of publication with the  
17 commission. After verification, the state  
18 auditor shall notify the commission that proof  
19 of publication has been received and that it  
20 complies with the requirements of this section.

21 2. The statement shall be spread on the  
22 record of the commission and for this purpose  
23 the publisher shall be required to furnish the  
24 commission with at least two copies of the  
25 statement which may be placed in the record.

26 3. The state auditor shall notify the  
27 county treasurer immediately of the receipt of  
28 the proof of publication of the statement.

29 After the first day of July of each year the  
30 county treasurer shall not pay or enter for  
31 protest any warrant for the pay of any of the  
32 county commission until notice is received from  
33 the state auditor that the required proof of  
34 publication has been filed.

35 4. The state auditor shall prepare sample  
36 forms for financial statements required by  
37 section 50.815 and shall provide the same to the  
38 county clerk of each county of the first,  
39 second, third, or fourth classification in this  
40 state, but failure of the auditor to supply such  
41 forms shall not in any way excuse any person  
42 from the performance of any duty imposed by this  
43 section or by section 50.815. If any county  
44 officer fails, neglects, or refuses to comply  
45 with the provisions of this section or section  
46 50.815, the county officer shall, in addition to  
47 other penalties provided by law, be liable on  
48 his or her official bond for dereliction of  
49 duty.]

50.820. 1. The statement required by section 50.815  
2 shall be set in the standard column width measure which will  
3 take the least space and the publisher shall file two proofs

4 of publication with the county commission and the commission  
5 shall forward one proof to the state auditor and shall file  
6 the other in the office of the commission. **As required**  
7 **under section 493.025, a newspaper publishing the statement**  
8 **shall charge and receive no more than its regular local**  
9 **classified advertising rate, which shall be the rate on the**  
10 **newspaper's rate schedule that was offered to the public**  
11 **thirty days before the publication of the statement.** The  
12 county commission shall [not] pay the publisher [until] upon  
13 **the filing of** proof of publication [is filed] with the  
14 commission [and]. **After verification,** the state auditor  
15 [notifies] **shall notify** the commission that proof of  
16 publication has been received and that it complies with the  
17 requirements of this section.

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

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

34 4. The state auditor shall prepare sample forms for  
35 financial statements required by section 50.815 and shall

36 [mail] **provide** the same to the county clerk of each county  
37 of the first [class not having a charter form of  
38 **government], second, third, or fourth classification** in this  
39 state, but failure of the auditor to supply such forms shall  
40 not in any way excuse any person from the performance of any  
41 duty imposed by this section or by section 50.815. If any  
42 county officer fails, neglects, or refuses to comply with  
43 the provisions of this section or section 50.815 [he], **the**  
44 **county officer** shall, in addition to other penalties  
45 provided by law, be liable on his **or her** official bond for  
46 dereliction of duty.

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

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

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

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

26 3. Within such time following the end of  
27 the fiscal year as the state auditor shall  
28 prescribe by rule, the governing body of each

29 political subdivision shall cause a copy of the  
30 annual financial report to be remitted to the  
31 state auditor.

32 4. The state auditor shall immediately on  
33 receipt of each financial report acknowledge the  
34 receipt of the report.

35 5. In any fiscal year no member of the  
36 governing body of any political subdivision of  
37 the state shall receive any compensation or  
38 payment of expenses after the end of the time  
39 within which the financial statement of the  
40 political subdivision is required to be filed  
41 with the state auditor and until such time as  
42 the notice from the state auditor of the filing  
43 of the annual financial report for the fiscal  
44 year has been received.

45 6. The state auditor shall prepare sample  
46 forms for financial reports and shall mail the  
47 same to the political subdivisions of the  
48 state. Failure of the auditor to supply such  
49 forms shall not in any way excuse any person  
50 from the performance of any duty imposed by this  
51 section.

52 7. All reports or financial statements  
53 hereinabove mentioned shall be considered to be  
54 public records.

55 8. The provisions of this section apply to  
56 the board of directors of every transportation  
57 development district organized under sections  
58 238.200 to 238.275.

59 9. Any political subdivision that fails to  
60 timely submit a copy of the annual financial  
61 statement to the state auditor shall be subject  
62 to a fine of five hundred dollars per day.

63 10. The state auditor shall report any  
64 violation of subsection 9 of this section to the  
65 department of revenue. Upon notification from  
66 the state auditor's office that a political  
67 subdivision failed to timely submit a copy of  
68 the annual financial statement, the department  
69 of revenue shall notify such political  
70 subdivision by certified mail that the statement  
71 has not been received. Such notice shall  
72 clearly set forth the following:

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

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

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

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

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

12. Any political subdivision that has gross revenues of less than five thousand dollars or that has not levied or collected taxes in the fiscal year for which the annual financial statement was not timely filed shall

117 not be subject to the fine authorized in this  
118 section.

119 13. If a failure to timely submit the  
120 annual financial statement is the result of  
121 fraud or other illegal conduct by an employee or  
122 officer of the political subdivision, the  
123 political subdivision shall not be subject to a  
124 fine authorized under this section if the  
125 statement is filed within thirty days of the  
126 discovery of the fraud or illegal conduct. If a  
127 fine is assessed and paid prior to the filing of  
128 the statement, the department of revenue shall  
129 refund the fine upon notification from the  
130 political subdivision.

131 14. If a political subdivision has an  
132 outstanding balance for fines or penalties at  
133 the time it files its first annual financial  
134 statement after January 1, 2023, the director of  
135 revenue shall make a one-time downward  
136 adjustment to such outstanding balance in an  
137 amount that reduces the outstanding balance by  
138 no less than ninety percent.

139 15. The director of revenue shall have the  
140 authority to make a one-time downward adjustment  
141 to any outstanding penalty imposed under this  
142 section on a political subdivision if the  
143 director determines the fine is uncollectable.  
144 The director of revenue may prescribe rules and  
145 regulations necessary to carry out the  
146 provisions of this subsection. Any rule or  
147 portion of a rule, as that term is defined in  
148 section 536.010, that is created under the  
149 authority delegated in this section shall become  
150 effective only if it complies with and is  
151 subject to all of the provisions of chapter 536  
152 and, if applicable, section 536.028. This  
153 section and chapter 536 are nonseverable and if  
154 any of the powers vested with the general  
155 assembly pursuant to chapter 536 to review, to  
156 delay the effective date, or to disapprove and  
157 annul a rule are subsequently held  
158 unconstitutional, then the grant of rulemaking  
159 authority and any rule proposed or adopted after  
160 August 28, 2022, shall be invalid and void.]

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

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

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

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

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

25 4. The state auditor shall immediately on receipt of  
26 each financial report acknowledge the receipt of the report.

27 5. In any fiscal year no member of the governing body  
28 of any political subdivision of the state shall receive any  
29 compensation or payment of expenses after the end of the  
30 time within which the financial statement of the political  
31 subdivision is required to be filed with the state auditor  
32 and until such time as the notice from the state auditor of

33 the filing of the annual financial report for the fiscal  
34 year has been received.

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

40 7. All reports or financial statements hereinabove  
41 mentioned shall be considered to be public records.

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

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

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

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

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

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

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

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

88           12. Any [transportation development district organized  
89 under sections 238.200 to 238.275 having] **political**  
90 **subdivision that has** gross revenues of less than five  
91 thousand dollars **or that has not levied or collected sales**  
92 **or use taxes** in the fiscal year for which the annual  
93 financial statement was not timely filed shall not be  
94 subject to the fine authorized in this section.

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

104       14. If a political subdivision has an outstanding  
105 balance for fines or penalties at the time it files its  
106 first annual financial statement after August 28, 2025, the  
107 director of revenue shall make a one-time downward  
108 adjustment to such outstanding balance in an amount that  
109 reduces the outstanding balance by no less than ninety  
110 percent.

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

127 **authority and any rule proposed or adopted after August 28,**  
128 **2025, shall be invalid and void.**

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

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

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

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

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

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

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

70           Names of judges and clerks of  
71 elections at \$ \_\_\_\_\_ per day  
72           (listing the names run in and not  
73 listing each name by lines, and  
74 at the end of the list of names  
75 giving the total of the amount of  
76 all the warrants issued for such  
77 election services).

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

80           Names of jurors at \$ \_\_\_\_\_ per  
81 day (listing the names run in and  
82 not listing each name by lines,  
83 and at the end of the list of  
84 names giving the total of the

amount of all the warrants issued for such election service).

## 9. Warrants to Internal Revenue Service

for Social Security and withholding taxes shall be brought into one call.

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

11. Warrants to the division of employment security shall be brought into one call.

12. Warrants to Missouri local government employees' retirement system or other retirement funds for each office shall be brought into one call.

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

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

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

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

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

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

129 By virtue and authority of the  
130 discretionary power conferred  
131 upon the county commissions of  
132 the several counties of this  
133 state to levy a tax of not to  
134 exceed 35 cents on the \$100  
135 assessed valuation the county  
136 commission of \_\_\_\_\_ County did  
137 for the year covered by this  
138 report levy a tax rate of \_\_\_\_\_  
139 cents on the \$100 assessed  
140 valuation which said tax amounted  
141 to \$ \_\_\_\_\_ and was disbursed or  
142 expended as follows:

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

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

153 I, \_\_\_\_\_, the duly authorized agent  
154 appointed by the county commission of  
155 \_\_\_\_\_ County, state of Missouri, to  
156 prepare for publication the financial  
157 statement as required by section 50.800,  
158 RSMo, hereby certify that I have diligently  
159 checked the records of the county and that  
160 the above and foregoing is a complete and  
161 correct statement of every item of  
162 information required in section 50.800,  
163 RSMo, for the year ending December 31,  
164 \_\_\_\_\_, and especially have I checked every  
165 receipt from every source whatsoever and  
166 every disbursement or expenditure of every  
167 kind and to whom and for what each such  
168 disbursement or expenditure was made and  
169 that each receipt or revenue and  
170 disbursement or expenditure is accurately  
171 shown. (If for any reason complete and  
172 accurate information is not given the  
173 following shall be added to the  
174  
175  
176  
177  
178  
179

180 certificate.) Exceptions: The above report  
181 is incomplete because proper information  
was not available in the following records  
which are in the keeping of the  
following officer or officers. The person  
designated to prepare the financial  
statement shall give in detail any  
incomplete data called for by this section.

182 Date \_\_\_\_\_

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

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

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

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

1 [50.810. 1. The statement shall be  
2 printed in not less than 8-point type, but not  
3 more than the smallest point type over 8-point  
4 type available and in the standard column width  
5 measure that will take the least space. The  
6 publisher shall file two proofs of publication

7 with the county commission and the commission  
8 shall forward one proof to the state auditor and  
9 shall file the other in the office of the  
10 commission. The county commission shall not pay  
11 the publisher until proof of publication is  
12 filed with the commission and shall not pay the  
13 person designated to prepare the statement for  
14 the preparation of the copy for the statement  
15 until the state auditor notifies the commission  
16 that proof of publication has been received and  
17 that it complies with the requirements of this  
18 section.

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

35 3. The state auditor shall notify the  
36 county treasurer immediately of the receipt of  
37 the proof of publication of the statement.  
38 After the first of April of each year the county  
39 treasurer shall not pay or enter for protest any  
40 warrant for the pay of any commissioner of any  
41 county commission until notice is received from  
42 the state auditor that the required proof of  
43 publication has been filed. Any county  
44 treasurer paying or entering for protest any  
45 warrant for any commissioner of the county  
46 commission prior to the receipt of such notice  
47 from the state auditor shall be liable on his  
48 official bond therefor.

49 4. The state auditor shall prepare sample  
50 forms for financial statements and shall mail

51 the same to the county clerks of the several  
52 counties in this state. If the county  
53 commission employs any person other than a  
54 bonded county officer to prepare the financial  
55 statement the county commission shall require  
56 such person to give bond with good and  
57 sufficient sureties in the penal sum of one  
58 thousand dollars for the faithful performance of  
59 his duty. If any county officer or other person  
60 employed to prepare the financial statement  
61 herein provided for shall fail, neglect, or  
62 refuse to, in any manner, comply with the  
63 provisions of this law he shall, in addition to  
64 other penalties herein provided, be liable on  
65 his official bond for dereliction of duty.]

✓