

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1067
98TH GENERAL ASSEMBLY

2391H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 32.085, 32.087, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, and to enact in lieu thereof forty-one new sections relating to sales and use tax.

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

Section A. Sections 32.085, 32.087, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, are repealed and forty-one new sections enacted in lieu thereof, to be known as sections 32.085, 32.086, 32.087, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 184.845, 221.407, 238.235, 238.410, and 644.032, to read as follows:

32.085. 1. The following words or phrases as used in this section and section 32.087 shall have the following meaning unless a different meaning clearly appears from the context:

(1) "Boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010;

(2) **"District" shall mean a subdivision defined by its geographic location that is not a city or county;**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

7 (3) "Farm machinery" means new or used farm tractors, cultivating and harvesting
8 equipment which ordinarily is attached thereto, combines, cornpickers, cottonpickers, farm
9 trailers, and such other new or used farm equipment or machinery which are used exclusively
10 for agricultural purposes as the director of revenue may exempt by rule or regulation of the
11 department of revenue;

12 [(3)] (4) "Local sales tax" shall mean any tax levied, assessed, or payable under the local
13 sales tax law;

14 [(4)] (5) "Local sales tax law" shall refer [specifically] to [sections 66.600 to 66.630,
15 67.391 to 67.395, 67.500 to 67.545, 67.547, 67.548, 67.550 to 67.570, 67.581, 67.582,
16 67.583, 67.590 to 67.594, 67.700 to 67.727, 67.729, 67.730 to 67.739, 67.782, 67.1712 to
17 67.1715, 92.400 to 92.421, 94.500 to 94.550, 94.577, 94.600 to 94.655, and 94.700 to 94.755,
18 and] any provision of law [hereafter] enacted authorizing the imposition of a sales tax by a
19 political subdivision of this state; provided that such sales tax applies to all transactions which
20 are subject to the taxes imposed under the provisions of sections 144.010 to 144.525;

21 [(5)] (6) "Taxing entity" shall refer specifically to any political subdivision of this state
22 which is authorized by the local sales tax law to impose one or more local sales taxes.

23 **2. To the extent that sections 32.085 to 32.087 conflict with the local sales and use**
24 **tax law, sections 32.085 to 32.087 shall control.**

32.086. Notwithstanding any other provision of law, for all local sales and use taxes
2 **collected by the department and remitted to a political jurisdiction or taxing district, the**
3 **department shall remit one percent of the amount collected to the general revenue fund to**
4 **offset the cost of collection, unless a greater amount is specified in the local sales and use**
5 **tax law. The department shall not commingle the remaining amounts collected with**
6 **general revenues and shall remit the remaining amounts collected to the political**
7 **jurisdiction or taxing district less any credits for erroneous payments, overpayments, and**
8 **dishonored checks.**

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

6 2. Any local sales tax so adopted shall become effective on the first day of the [second]
7 calendar quarter after [the director of revenue receives notice of adoption of the local sales tax,
8 except as provided in subsection 18 of this section] **one hundred twenty days' notice to sellers,**
9 and shall be imposed on all transactions on which the Missouri state sales tax is imposed.

10 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed
 11 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along
 12 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when
 13 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser
 14 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase
 15 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the
 16 rates, multiplying the combined rate times the amount of the sale.

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

20 5.] (1) The ordinance or order imposing a local sales tax under the local sales tax law
 21 shall impose a tax upon all transactions upon which the Missouri state sales tax is imposed to
 22 the extent and in the manner provided in sections 144.010 to 144.525, and the rules and
 23 regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall
 24 be the sum of the combined rate of the state sales tax or state highway use tax and all local sales
 25 taxes imposed under the provisions of the local sales tax law.

26 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
 27 except those in which voters have previously approved a local use tax under section 144.757,
 28 shall have placed on the ballot on or after the general election in November 2014, but no later
 29 than the general election in November 2016, whether to repeal application of the local sales tax
 30 to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales
 31 tax under section 144.020 and purchased from a source other than a licensed Missouri dealer.
 32 The ballot question presented to the local voters shall contain substantially the following
 33 language:

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

37

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

42 YES NO

43 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 44 to the question, place an "X" in the box opposite "NO".

45 (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority
46 of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot
47 question before the voters on or before the general election in November 2016, the local taxing
48 jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats,
49 and outboard motors that were purchased from a source other than a licensed Missouri dealer.

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

62 (5) In addition to the requirement that the ballot question set forth in subdivision (2) of
63 this subsection be placed before the voters on or after the general election in November 2014,
64 and on or before the general election in November 2016, whenever the governing body of any
65 local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats,
66 and outboard motors receives a petition, signed by fifteen percent of the registered voters of such
67 jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on
68 the ballot at any election to repeal application of the local sales tax to the titling of motor
69 vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed
70 Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to
71 repeal application of the local sales tax to such titling. If a majority of the votes cast by the
72 registered voters voting thereon are in favor of the proposal to repeal application of the local
73 sales tax to such titling, then the local sales tax shall no longer be applied to the titling of motor
74 vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed
75 Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are
76 opposed to the proposal to repeal application of the local sales tax to such titling, such
77 application shall remain in effect.

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

80 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard
81 motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal
82 shall take effect on the first day of the second calendar quarter after the election. If any local
83 sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a
84 source other than a licensed Missouri dealer is required to cease to be applied or collected due
85 to failure of a local taxing jurisdiction to hold an election pursuant to subdivision (2) of this
86 subsection, such cessation shall take effect on March 1, 2017.

87 [6.] 5. On and after the effective date of any local sales tax imposed under the provisions
88 of the local sales tax law, the director of revenue shall perform all functions incident to the
89 administration, collection, enforcement, and operation of the tax, and the director of revenue
90 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes
91 authorized under the authority of the local sales tax law. All local sales taxes imposed under the
92 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri
93 shall be collected together and reported upon such forms and under such administrative rules and
94 regulations as may be prescribed by the director of revenue.

95 [7.] 6. All applicable provisions contained in sections 144.010 to 144.525 governing the
96 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
97 collection of any local sales tax imposed under the local sales tax law except as modified by the
98 local sales tax law.

99 [8.] 7. All exemptions granted to agencies of government, organizations, persons and to
100 the sale of certain articles and items of tangible personal property and taxable services under the
101 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter
102 be amended, it being the intent of this general assembly to ensure that the same sales tax
103 exemptions granted from the state sales tax law also be granted under the local sales tax law, are
104 hereby made applicable to the imposition and collection of all local sales taxes imposed under
105 the local sales tax law.

106 [9.] 8. The same sales tax permit, exemption certificate and retail certificate required by
107 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
108 satisfy the requirements of the local sales tax law, and no additional permit or exemption
109 certificate or retail certificate shall be required; except that the director of revenue may prescribe
110 a form of exemption certificate for an exemption from any local sales tax imposed by the local
111 sales tax law.

112 [10.] 9. All discounts allowed the retailer under the provisions of the state sales tax law
113 for the collection of and for payment of taxes under the provisions of the state sales tax law are
114 hereby allowed and made applicable to any local sales tax collected under the provisions of the
115 local sales tax law.

116 [11.] 10. The penalties provided in section 32.057 and sections 144.010 to 144.525 for
117 a violation of the provisions of those sections are hereby made applicable to violations of the
118 provisions of the local sales tax law.

119 [12.] 11. (1) For the purposes of any local sales tax imposed by an ordinance or order
120 under the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and
121 outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to
122 be consummated at the place of business of the retailer unless the tangible personal property sold
123 is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has
124 more than one place of business in this state which participates in the sale, the sale shall be
125 deemed to be consummated at the place of business of the retailer where the initial order for the
126 tangible personal property is taken, even though the order must be forwarded elsewhere for
127 acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall
128 be deemed to be consummated at the place of business from which he works.

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

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

138 [13.] 12. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers,
139 boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall
140 be collected from the purchaser by the director of revenue at the time application is made for a
141 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales
142 tax under the local sales tax law.

143 [14.] 13. The director of revenue and any of [his] **the director's** deputies, assistants and
144 employees who have any duties or responsibilities in connection with the collection, deposit,
145 transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come
146 into the hands of the director of revenue under the provisions of the local sales tax law shall enter
147 a surety bond or bonds payable to any and all taxing entities in whose behalf such funds have
148 been collected under the local sales tax law in the amount of one hundred thousand dollars for
149 each such tax; but the director of revenue may enter into a blanket bond covering [himself] **the**
150 **director** and all such deputies, assistants and employees. The cost of any premium for such

151 bonds shall be paid by the director of revenue from the share of the collections under the sales
152 tax law retained by the director of revenue for the benefit of the state.

153 [15.] **14.** The director of revenue shall annually report on [his] **the director's**
154 management of each trust fund which is created under the local sales tax law and administration
155 of each local sales tax imposed under the local sales tax law. [He] **The director** shall provide
156 each taxing entity imposing one or more local sales taxes authorized by the local sales tax law
157 with a detailed accounting of the source of all funds received by [him] **the director** for the taxing
158 entity. Notwithstanding any other provisions of law, the state auditor shall annually audit each
159 trust fund. A copy of the director's report and annual audit shall be forwarded to each taxing
160 entity imposing one or more local sales taxes.

161 [16.] **15.** Within the boundaries of any taxing entity where one or more local sales taxes
162 have been imposed, if any person is delinquent in the payment of the amount required to be paid
163 by [him] **such person** under the local sales tax law or in the event a determination has been made
164 against [him] **such person** for taxes and penalty under the local sales tax law, the limitation for
165 bringing suit for the collection of the delinquent tax and penalty shall be the same as that
166 provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit
167 must be filed against any person for the collection of delinquent taxes due the state under the
168 state sales tax law, and where such person is also delinquent in payment of taxes under the local
169 sales tax law, the director of revenue shall notify the taxing entity in the event any person fails
170 or refuses to pay the amount of any local sales tax due so that appropriate action may be taken
171 by the taxing entity.

172 [17.] **16.** Where property is seized by the director of revenue under the provisions of any
173 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
174 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any
175 tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to
176 join in any sale of property to pay the delinquent taxes and penalties due the state and to the
177 taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to
178 all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing
179 entity.

180 [18.] **17.** If a local sales tax has been in effect for at least one year under the provisions
181 of the local sales tax law and voters approve reimposition of the same local sales tax at the same
182 rate at an election as provided for in the local sales tax law prior to the date such tax is due to
183 expire, the tax so reimposed shall become effective the first day of the first calendar quarter after
184 the director receives a certified copy of the ordinance, order or resolution accompanied by a map
185 clearly showing the boundaries thereof and the results of such election, provided that such
186 ordinance, order or resolution and all necessary accompanying materials are received by the

187 director at least thirty days prior to the expiration of such tax. Any administrative cost or
188 expense incurred by the state as a result of the provisions of this subsection shall be paid by the
189 city or county reimposing such tax.

190 **18. If the boundaries of a local taxing jurisdiction in which a sales tax or use tax has**
191 **been imposed shall be established, changed, or altered, the taxing entity shall forward to**
192 **the director of revenue by United States registered mail, certified mail, or other secure**
193 **electronic means of direct communications a certified copy of the ordinance adding or**
194 **detaching territory from the taxing entity within ten days of adoption of the ordinance.**
195 **The ordinance shall reflect the effective date of the ordinance and shall be accompanied**
196 **by a map of the taxing entity clearly showing the territory added or detached from the**
197 **taxing entity boundaries. Upon receipt of the ordinance and map, the tax imposed under**
198 **the local sales tax law or local use tax law shall be effective in the added territory or**
199 **abolished in the detached territory on the first day of a calendar quarter after one hundred**
200 **twenty days' notice to sellers.**

201 **19. Any change to any local sales tax or local use tax boundary or rate shall be**
202 **effective on the first day of a calendar quarter after one hundred twenty days' notice to**
203 **sellers.**

66.620. 1. All county sales taxes collected by the director of revenue under sections
2 66.600 to 66.630 on behalf of any county[, less one percent for cost of collection which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087,] shall be deposited in a special trust fund, which is hereby created,
5 to be known as the "County Sales Tax Trust Fund". [The moneys in the county sales tax trust
6 fund shall not be deemed to be state funds and shall not be commingled with any funds of the
7 state.] The director of revenue shall keep accurate records of the amount of money in the trust
8 fund which was collected in each county imposing a county sales tax, and the records shall be
9 open to the inspection of officers of the county and the public. Not later than the tenth day of
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during
11 the preceding month to the county which levied the tax; such funds shall be deposited with the
12 county treasurer of the county and all expenditures of funds arising from the county sales tax
13 trust fund shall be by an appropriation act to be enacted by the legislative council of the county,
14 and to the cities, towns and villages located wholly or partly within the county which levied the
15 tax in the manner as set forth in sections 66.600 to 66.630.

16 2. In any county not adopting an additional sales tax and alternate distribution system
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county
18 shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities,
19 towns and villages which are located wholly or partly within the county which levied the tax and

20 which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day
21 prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980,
22 group A shall consist of all cities, towns and villages which are located wholly or partly within
23 the county which levied the tax and which had a city sales tax approved by the voters of such city
24 under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the
25 county sales tax. For the purposes of determining the location of consummation of sales for
26 distribution of funds to cities, towns and villages in group A, the boundaries of any such city,
27 town or village shall be the boundary of that city, town or village as it existed on March 19,
28 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly
29 within the county which levied the tax and which did not have a city sales tax in effect under the
30 provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax
31 ordinance, and shall also include all unincorporated areas of the county which levied the tax;
32 except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages
33 which are located wholly or partly within the county which levied the tax and which did not have
34 a city sales tax approved by the voters of such city under the provisions of sections 94.500 to
35 94.550 on the day prior to the effective date of the county sales tax and shall also include all
36 unincorporated areas of the county which levied the tax.

37 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
38 villages in group A the taxes based on the location in which the sales were deemed consummated
39 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
40 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
41 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the
42 cities, towns and villages and the county in group B as follows: To the county which levied the
43 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of
44 the unincorporated areas of the county bears to the total population of group B; and to each city,
45 town or village in group B located wholly within the taxing county, a percentage of the
46 distributable revenue equal to the percentage ratio that the population of such city, town or
47 village bears to the total population of group B; and to each city, town or village located partly
48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio
49 that the population of that part of the city, town or village located within the taxing county bears
50 to the total population of group B.

51 4. From and after January 1, 1994, the director of revenue shall distribute to the cities,
52 towns and villages in group A a portion of the taxes based on the location in which the sales
53 were deemed consummated under section 66.630 and subsection [12] 11 of section 32.087 in
54 accordance with the formula described in this subsection. After deducting the distribution to the
55 cities, towns and villages in group A, the director of revenue shall distribute funds in the county

56 sales tax trust fund to the cities, towns and villages and the county in group B as follows: To the
57 county which levied the tax, ten percent multiplied by the percentage of the population of
58 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied
59 by the total of all sales tax revenues countywide, and a percentage of the remaining distributable
60 revenue equal to the percentage ratio that the population of unincorporated areas of the county
61 bears to the total population of group B; and to each city, town or village in group B located
62 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the
63 percentage ratio that the population of such city, town or village bears to the total population of
64 group B; and to each city, town or village located partly within the taxing county, a percentage
65 of the remaining distributable revenue equal to the percentage ratio that the population of that
66 part of the city, town or village located within the taxing county bears to the total population of
67 group B.

68 5. (1) For purposes of administering the distribution formula of subsection 4 of this
69 section, the revenues arising each year from sales occurring within each group A city, town or
70 village shall be distributed as follows: Until such revenues reach the adjusted county average,
71 as hereinafter defined, there shall be distributed to the city, town or village all of such revenues
72 reduced by the percentage which is equal to ten percent multiplied by the percentage of the
73 population of unincorporated county which has been annexed or incorporated after April 1, 1993;
74 and once revenues exceed the adjusted county average, total revenues shall be shared in
75 accordance with the redistribution formula as defined in this subsection.

76 (2) For purposes of this subsection, the "adjusted county average" is the per capita
77 countywide average of all sales tax distributions during the prior calendar year reduced by the
78 percentage which is equal to ten percent multiplied by the percentage of the population of
79 unincorporated county which has been annexed or incorporated after April 1, 1993; the
80 "redistribution formula" is as follows: During 1994, each group A city, town and village shall
81 receive that portion of the revenues arising from sales occurring within the municipality that
82 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising
83 from sales within the municipality multiplied by the percentage which is the sum of ten percent
84 multiplied by the percentage of the population of unincorporated county which has been annexed
85 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product
86 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
87 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
88 county average. During 1995, each group A city, town and village shall receive that portion of
89 the revenues arising from sales occurring within the municipality that remains after deducting
90 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the
91 municipality multiplied by the percentage which is the sum of ten percent multiplied by the

92 percentage of the population of unincorporated county which has been annexed or incorporated
93 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen
94 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
95 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
96 county average. From January 1, 1996, until January 1, 2000, each group A city, town and
97 village shall receive that portion of the revenues arising from sales occurring within the
98 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax
99 revenues arising from sales within the municipality multiplied by the percentage which is the
100 sum of ten percent multiplied by the percentage of the population of unincorporated county
101 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than
102 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035
103 multiplied by the total of cumulative per capita sales taxes arising from sales within the
104 municipality less the adjusted county average. From and after January 1, 2000, the distribution
105 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,
106 except that the percentage computed for sales arising within the municipalities shall be not less
107 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county
108 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the
109 adjusted county average by at least twenty-five percent.

110 (3) For purposes of applying the redistribution formula to a municipality which is partly
111 within the county levying the tax, the distribution shall be calculated alternately for the
112 municipality as a whole, except that the factor for annexed portion of the county shall not be
113 applied to the portion of the municipality which is not within the county levying the tax, and for
114 the portion of the municipality within the county levying the tax. Whichever calculation results
115 in the larger distribution to the municipality shall be used.

116 (4) Notwithstanding any other provision of this section, the fifty percent of additional
117 sales taxes as described in section 99.845 arising from economic activities within the area of a
118 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,
119 while tax increment financing remains in effect shall be deducted from all calculations of
120 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be
121 disregarded in calculating the amounts distributed or distributable to the municipality. Further,
122 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality
123 and any other political subdivision which provides for an appropriation of incremental sales tax
124 revenues to the special allocation fund of a tax increment financing project while tax increment
125 financing remains in effect shall continue to be in full force and effect and the sales taxes so
126 appropriated shall be deducted from all calculations of countywide sales taxes, shall be
127 distributed directly to the municipality involved, and shall be disregarded in calculating the

128 amounts distributed or distributable to the municipality. In addition, and notwithstanding any
129 other provision of this chapter to the contrary, economic development funds shall be distributed
130 in full to the municipality in which the sales producing them were deemed consummated.
131 Additionally, economic development funds shall be deducted from all calculations of countywide
132 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the
133 municipality. As used in this subdivision, the term "economic development funds" means the
134 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to
135 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as
136 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations
137 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,
138 1993, between a municipality and another public body. The cumulative amount of economic
139 development funds allowed under this provision shall not exceed the total amount necessary to
140 amortize the obligations involved.

141 6. If the qualified voters of any city, town or village vote to change or alter its boundaries
142 by annexing any unincorporated territory included in group B or if the qualified voters of one or
143 more city, town or village in group A and the qualified voters of one or more city, town or
144 village in group B vote to consolidate, the area annexed or the area consolidated which had been
145 a part of group B shall remain a part of group B after annexation or consolidation. After the
146 effective date of the annexation or consolidation, the annexing or consolidated city, town or
147 village shall receive a percentage of the group B distributable revenue equal to the percentage
148 ratio that the population of the annexed or consolidated area bears to the total population of
149 group B and such annexed area shall not be classified as unincorporated area for determination
150 of the percentage allocable to the county. If the qualified voters of any two or more cities, towns
151 or villages in group A each vote to consolidate such cities, towns or villages, then such
152 consolidated cities, towns or villages shall remain a part of group A. For the purpose of sections
153 66.600 to 66.630, population shall be as determined by the last federal decennial census or the
154 latest census that determines the total population of the county and all political subdivisions
155 therein. For the purpose of calculating the adjustment based on the percentage of unincorporated
156 county population which is annexed after April 1, 1993, the accumulated percentage immediately
157 before each census shall be used as the new percentage base after such census. After any
158 annexation, incorporation or other municipal boundary change affecting the unincorporated area
159 of the county, the chief elected official of the county shall certify the new population of the
160 unincorporated area of the county and the percentage of the population which has been annexed
161 or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county
162 sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its
163 governing body cease to be a part of group A and become a part of group B. Within ten days

164 after the adoption of the ordinance transferring the city, town or village from one group to the
165 other, the clerk of the transferring city, town or village shall forward to the director of revenue,
166 by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its
167 former group shall cease and as a part of its new group shall begin on the first day of January of
168 the year following notification to the director of revenue, provided such notification is received
169 by the director of revenue on or before the first day of July of the year in which the transferring
170 ordinance is adopted. If such notification is received by the director of revenue after the first day
171 of July of the year in which the transferring ordinance is adopted, then distribution to such city
172 as a part of its former group shall cease and as a part of its new group shall begin the first day
173 of July of the year following such notification to the director of revenue. Once a group A city,
174 town or village becomes a part of group B, such city may not transfer back to group A.

175 7. If any city, town or village shall hereafter change or alter its boundaries, the city clerk
176 of the municipality shall forward to the director of revenue, by registered mail, a certified copy
177 of the ordinance adding or detaching territory from the municipality. The ordinance shall reflect
178 the effective date thereof, and shall be accompanied by a map of the municipality clearly
179 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and
180 map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in
181 accordance with the provisions of this section on the effective date of the change of the
182 municipal boundary so that the proper percentage of group B distributable revenue is allocated
183 to the municipality in proportion to any annexed territory. If any area of the unincorporated
184 county elects to incorporate subsequent to the effective date of the county sales tax as set forth
185 in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group
186 B. The city clerk of such newly incorporated municipality shall forward to the director of
187 revenue, by registered mail, a certified copy of the incorporation election returns and a map of
188 the municipality clearly showing the boundaries thereof. The certified copy of the incorporation
189 election returns shall reflect the effective date of the incorporation. Upon receipt of the
190 incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be
191 distributed and allocated in accordance with the provisions of this section on the effective date
192 of the incorporation.

193 8. The director of revenue may authorize the state treasurer to make refunds from the
194 amounts in the trust fund and credited to any county for erroneous payments and overpayments
195 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
196 If any county abolishes the tax, the county shall notify the director of revenue of the action at
197 least ninety days prior to the effective date of the repeal and the director of revenue may order
198 retention in the trust fund, for a period of one year, of two percent of the amount collected after
199 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem

200 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
201 after the effective date of abolition of the tax in such county, the director of revenue shall remit
202 the balance in the account to the county and close the account of that county. The director of
203 revenue shall notify each county of each instance of any amount refunded or any check redeemed
204 from receipts due the county.

205 9. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085
206 [and] to 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to
2 67.395 on behalf of any county, [less one percent for cost of collection which shall be deposited
3 in the state's general revenue fund after payment of premiums for surety bonds as provided in
4 section 32.087] shall be deposited with the state treasurer in a special trust fund, which is hereby
5 created, to be known as the "County Anti-Drug Sales Tax Trust Fund". [The moneys in the
6 county anti-drug sales tax trust fund shall not be deemed to be state funds and shall not be
7 commingled with any funds of the state.] The director of revenue shall keep accurate records of
8 the amount of money in the trust fund which was collected in each county imposing a sales tax
9 under sections 67.391 to 67.395, and the records shall be open to the inspection of officers of the
10 county and the public. Not later than the tenth day of each month, the director of revenue shall
11 distribute all moneys deposited in the trust fund during the preceding month to the county which
12 levied the tax. Such funds shall be deposited with the county treasurer of each such county, and
13 all expenditures of funds arising from the county anti-drug sales tax trust fund shall be by an
14 appropriation act to be enacted by the governing body of each such county.

15 2. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county abolishes the tax, the county shall notify the director of revenue of the action at
19 least ninety days prior to the effective date of the repeal and the director of revenue may order
20 retention in the trust fund, for a period of one year, of two percent of the amount collected after
21 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
22 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
23 after the effective date of abolition of the tax in such county, the director of revenue shall
24 authorize the state treasurer to remit the balance in the account to the county and close the
25 account of that county. The director of revenue shall notify each county of each instance of any
26 amount refunded or any check redeemed from receipts due the county.

27 3. Except as modified in sections 67.391 to 67.395, all provisions of sections 32.085
28 [and] to 32.087 shall apply to the tax imposed under sections 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue under sections 2 67.500 to 67.545 on behalf of any county[, less one percent for cost of collection, which shall 3 be deposited in the state's general revenue fund after payment of premiums for surety bonds as 4 provided in section 32.087,] shall be deposited with the state treasurer in a county sales tax trust 5 fund, which fund shall be separate and apart from the county sales tax trust fund established by 6 section 66.620. [The moneys in such county sales tax trust fund shall not be deemed to be state 7 funds and shall not be commingled with any funds of the state.] The director of revenue shall 8 keep accurate records of the amount of money in the trust fund which was collected in each 9 county imposing a county sales tax, and the records shall be open to the inspection of officers 10 of the county and to the public. Not later than the tenth day of each month the director of 11 revenue shall distribute all moneys deposited in the trust fund during the preceding month by 12 distributing to the county treasurer, or such other officer as may be designated by the county 13 ordinance or order, of each county imposing the tax authorized by sections 67.500 to 67.545, the 14 sum due the county as certified by the director of revenue.

2. The director of revenue may authorize the state treasurer to make refunds from the 15 amounts in the trust fund and credited to any county for erroneous payments and overpayments 16 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. 17 If any county abolishes the tax, the county shall notify the director of revenue of the action at 18 least ninety days prior to the effective date of the repeal, and the director of revenue may order 19 retention in the trust fund, for a period of one year, of two percent of the amount collected after 20 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem 21 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed 22 after the effective date of abolition of the tax in such county, the director of revenue shall 23 authorize the state treasurer to remit the balance in the account to the county and close the 24 account of that county. The director of revenue shall notify each county of each instance of any 25 amount refunded or any check redeemed from receipts due the county. 26

3. Except as modified in sections 67.500 to 67.545, all provisions of sections 32.085 27 [and] to 32.087 shall apply to the tax imposed under sections 67.500 to 67.545. 28

67.571. 1. The governing body of any county of the first classification with a population 2 of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in 3 addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority 4 vote, impose a sales tax for the funding of museums and festivals. For purposes of this section, 5 the term "funding of museums and festivals" shall mean:

(1) Funding of museums operating in the county, which are registered with the United 6 States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the 7 board to be tourism attractions; and 8

9 (2) Funding of organizations that are registered as 501(C)(3) corporations which promote
10 cultural heritage tourism including festivals and the arts.

11 2. Any question submitted to the voters of such county to establish a sales tax pursuant
12 to this section shall be submitted in substantially the following form:

13 Shall the county of (insert the name of the county) impose a sales tax of
14 (insert rate of percent) percent to be used to fund (museums, cultural heritage,
15 festivals) in certain areas of the county?

16 YES NO

17 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
18 are in favor of the proposal, and the tax takes effect pursuant to this section, the museums and
19 festivals board appointed pursuant to subsection 5 of this section shall determine in what manner
20 the tax revenue moneys will be expended, and disbursements of these moneys shall be made
21 strictly in accordance with directions of the board which are consistent with the provisions of
22 sections 67.571 to 67.577. Expenditures of these tax moneys may be made for the employment
23 of personnel selected by the board to assist in carrying out the duties of the board, and the board
24 is expressly authorized to employ such personnel. Expenditures of these tax moneys may be
25 made directly to corporations pursuant to subsection 1 of this section. No such tax revenue
26 moneys shall be disbursed to or on behalf of any corporation, organization or entity that is not
27 duly registered with the Internal Revenue Service as a 501(C)(3) organization.

28 4. Any sales tax imposed pursuant to this section shall be imposed at a rate not to exceed
29 two-tenths of one percent on receipts from the sale of certain tangible personal property or
30 taxable services within the county pursuant to sections 67.571 to 67.577.

31 5. The governing body of any county which imposes a sales tax pursuant to this section
32 may establish a museums and festivals board for the purpose of expending funds collected from
33 any sales tax submitted and approved by the county's voters pursuant to this section. The board
34 shall be comprised of six members who are appointed by the governing body of the county from
35 a list of candidates supplied by the chair of each of the two major political parties of the county.
36 The board shall be comprised of three members from each of the two political parties. Members
37 shall serve for three-year terms, but of the members first appointed, one shall be appointed for
38 a term of one year, two shall be appointed for a term of two years, and two shall be appointed
39 for a term of three years. Each member shall be a resident of the county from which he or she
40 is appointed. The members of the board shall not receive compensation for service on the board,
41 but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses
42 incurred in service on the board.

43 6. In the area of each county in which a sales tax has been imposed in the manner
44 provided by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed

45 by the provisions of sections 67.571 to 67.577 to his sale price, and this tax shall be a debt of the
46 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the
47 purchase price.

48 7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order
49 to permit sellers required to collect and report the sales tax to collect the amount required to be
50 reported and remitted, but not to change the requirements of reporting or remitting the tax, or to
51 serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body may
52 authorize the use of a bracket system similar to that authorized by the provisions of section
53 144.285, and notwithstanding the provisions of that section, this new bracket system shall be
54 used where this tax is imposed and shall apply to all taxable transactions.

55 **8. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall**
56 **apply to the tax imposed under this section.**

67.576. 1. The following provisions shall govern the collection of the tax imposed by
2 the provisions of sections 67.571 to 67.577:

3 (1) All applicable provisions contained in sections 144.010 to 144.510 governing the
4 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
5 collection of the tax imposed by the provisions of sections 67.571 to 67.577;

6 (2) All exemptions granted to agencies of government, organizations, and persons under
7 the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and
8 collection of the tax imposed by sections 67.571 to 67.577.

9 2. The same sales tax permit, exemption certificate and retail certificate required by
10 sections 144.010 to 144.510 for the administration and collection of the state sales tax shall
11 satisfy the requirements of sections 67.571 to 67.577, and no additional permit or exemption
12 certificate or retail certificate shall be required; except that, the director of revenue may prescribe
13 a form of exemption certificate for an exemption from the tax imposed by sections 67.571 to
14 67.577.

15 3. All discounts allowed the retailer pursuant to the provisions of the state sales tax law
16 for the collection of and for payment of taxes pursuant to that act are hereby allowed and made
17 applicable to any taxes collected pursuant to the provisions of sections 67.571 to 67.577.

18 4. The penalties provided in section 32.057 and sections 144.010 to 144.510 for a
19 violation of those acts are hereby made applicable to violations of the provisions of sections
20 67.571 to 67.577.

21 5. [For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to
22 67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer]
23 **Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087**
24 **shall apply to the tax imposed under sections 67.571 to 67.577.**

67.578. 1. The governing authority of any county of the third classification without a township form of government and with more than sixteen thousand four hundred but less than sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed one-fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to sections 144.010 to 144.525, to be used solely for the funding of museums. For purposes of this section, the term "museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the board to be a tourism attraction. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this section unless the governing authority submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing authority to impose the tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (insert the name of the county) impose a sales tax of (insert rate of percent) percent for the funding of museums? "Museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the museum board to be a tourism attraction.

YES NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the tax. If the proposal receives less than the required majority of votes, then the governing authority shall have no power to impose the tax unless and until the governing authority has again submitted another proposal to authorize the governing authority to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon.

3. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 [and] to 32.087 shall apply. The director may retain an amount not to exceed one percent for deposit in the general revenue fund to offset the costs of collection. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a

37 levy of the tax, and in order to avoid fractions of pennies, the governing authority may authorize
38 the use of a bracket system similar to that authorized in section 144.285, and notwithstanding
39 the provisions of that section, this new bracket system shall be used where this tax is imposed
40 and shall apply to all taxable transactions. Beginning with the effective date of the tax, every
41 retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the
42 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the
43 purchase price. For purposes of this section, all retail sales shall be deemed to be consummated
44 at the place of business of the retailer.

45 4. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,
46 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,
47 and all exemptions granted to agencies of government, organizations, and persons pursuant to
48 sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the
49 tax. The same sales tax permit, exemption certificate, and retail certificate required by sections
50 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the
51 requirements of this section, and no additional permit or exemption certificate or retail certificate
52 shall be required; except that, the director of revenue may prescribe a form of exemption
53 certificate for an exemption from the tax. All discounts allowed the retailer pursuant to the state
54 sales tax law for the collection of and for payment of taxes are hereby allowed and made
55 applicable to the tax. The penalties for violations provided in section 32.057 and sections
56 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is
57 delinquent in the payment of the amount required to be paid pursuant to this section, or in the
58 event a determination has been made against the person for taxes and penalty pursuant to this
59 section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall
60 be the same as that provided in sections 144.010 to 144.525.

61 5. The governing authority may authorize any museum board already existing in the
62 county, or may establish a museum board, to expend revenue collected pursuant to this section.
63 In the event that no museum board already exists, the board established pursuant to this section
64 shall consist of six members who are appointed by the governing authority from a list of
65 candidates supplied by the chair of each of the two major political parties of the county, with
66 three members from each of the two parties. Members shall serve for three-year terms, but of
67 the members first appointed, [one] **two** shall be appointed for a term of one year, two shall be
68 appointed for a term of two years, and two shall be appointed for a term of three years. Each
69 member shall be a resident of the county. The members shall not receive compensation for
70 service on the board, but shall be reimbursed from the revenues collected pursuant to this section
71 for any reasonable and necessary expenses incurred in service on the board. The board shall
72 determine in what manner the revenues will be expended, and disbursements of these moneys

73 shall be made strictly in accordance with this section. Expenditures may be made for the
74 employment of personnel selected by the board to assist in carrying out the duties of the board,
75 and the board is expressly authorized to employ such personnel.

76 6. The governing authority may submit the question of repeal of the tax to the voters at
77 any county or state general, primary, or special election. The ballot of submission shall contain,
78 but need not be limited to, the following language:

79 Shall the county of (insert name of county) repeal the sales tax of
80 (insert rate of percent) percent for the funding of museums?

81 YES NO

82 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
83 to the question, place an "X" in the box opposite "NO".

84

85 [If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
86 effective on December thirty-first of the calendar year in which the repeal was approved.]

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county
2 of the first class having a charter form of government and having a population of nine hundred
3 thousand or more may impose an additional countywide sales tax upon approval by a vote of the
4 qualified voters of the county. The proposal may be submitted to the voters by the governing
5 body of the county and shall be submitted to the voters at the next general election upon petitions
6 signed by a number of qualified voters residing in the county equal to at least eight percent of
7 the votes cast in the county in the next preceding gubernatorial election filed with the governing
8 body of the county. The submission shall include the levying of a sales tax at a rate of not to
9 exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale
10 at retail of all tangible personal property or taxable services within the county which are also
11 taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution
12 of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If
13 either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this
14 section is approved by the voters, then the alternative system of distribution may not be
15 submitted to the voters for at least three years from the date of such voter approval.

16 2. The ballot of submission shall contain, but is not limited to, the following language:

17 Shall the County of levy an additional sales tax at the rate of (insert rate)
18 and distribute the proceeds in the manner provided in (insert proper reference)
19 (subsection 4)(subsection 5) of section 67.581, RSMo?

20 YES NO

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
22 of the proposal, the additional sales tax shall be levied and collected and the proceeds from the

23 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this
24 section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the
25 proposal, then the governing body of the county shall have no power to impose the additional
26 sales tax authorized by this section unless and until a proposal for the levy of such tax is
27 submitted to and approved by the voters of the county.

28 3. The provisions of sections 66.600 to 66.630 and sections 32.085 [and] to 32.087,
29 except to the extent otherwise provided in this section, shall govern the levy, collection,
30 distribution and other procedures related to an additional sales tax imposed pursuant to this
31 section.

32 4. In any county adopting an additional sales tax pursuant to the provisions of this
33 section, and selecting the method of distribution provided in this subsection, the proceeds from
34 the sales tax imposed pursuant to this section, less one percent collection cost, shall be
35 distributed first to those municipalities that did not receive during the preceding calendar year
36 ninety-five percent of the amount the municipality would have received by multiplying the
37 population of the municipality by the average per capita sales tax receipt for such county in an
38 amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent
39 of the average per capita receipts from the proceeds of the sales tax imposed pursuant to sections
40 66.600 to 66.630. Any remainder of the money received from the sales tax imposed pursuant
41 to this section shall be distributed to all municipalities on the ratio that the population of each
42 municipality bears to the total population of the county. The average per capita sales tax
43 distribution shall be calculated by dividing the sum of the total sales tax revenue derived from
44 the tax imposed pursuant to sections 66.600 to 66.630 by the total population of the county.
45 Population of each municipality, of the unincorporated area of the county, and the total
46 population of the county shall be determined on the basis of the most recent federal decennial
47 census. For the purposes of this subsection, any city, town, village or the unincorporated area
48 of the county shall be considered a municipality.

49 5. In any county adopting an additional sales tax pursuant to the provisions of this
50 section and selecting the method of distribution provided in this subsection, the proceeds from
51 the sales tax imposed pursuant to this section, less one percent collection cost, shall be
52 distributed to all cities, towns and villages, and the unincorporated areas of the county in group
53 B and to such cities, towns and villages in group A as necessary so that no city, town, or village
54 in group A receives from the combined proceeds of both the sales tax imposed pursuant to this
55 section and the sales tax imposed pursuant to sections 66.600 to 66.630, less than the per capita
56 amount received by the cities, towns and villages and the unincorporated area of the county in
57 group B receives from the total proceeds from both sales taxes.

58 6. The governing body of any county which is imposing a sales tax under the provisions
59 of sections 66.600 to 66.630 may on its own motion and shall, upon petitions filed with the
60 governing body of the county signed by a number of qualified voters residing in the county equal
61 to at least eight percent of the votes cast in the county at the next preceding gubernatorial
62 election, submit to the qualified voters of the county a proposal to change the method of
63 distribution of sales tax proceeds from the manner provided in subsection 2 of section 66.620
64 to the method provided in this subsection. The ballot of submission shall be in substantially the
65 following form:

66 Shall the proceeds from the county sales tax be distributed among the county of
67 and the various cities, towns and villages therein in the manner provided in
68 subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of the present manner
69 of distribution?

70 YES NO

71 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
72 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
73 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
74 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the
75 qualified voters of the county voting thereon are opposed to the proposal, then the governing
76 body of the county shall have no power to order the proceeds from the sales tax imposed
77 pursuant to the provisions of sections 66.600 to 66.630 in the manner provided in this subsection
78 in lieu of the method provided in subsection 2 of section 66.620, unless and until a proposal
79 authorizing such method of distribution is submitted to and approved by the voters of the county.
80 If the voters approve the change in the method of distribution of the sales tax proceeds in the
81 manner provided in this subsection, the county clerk of the county shall notify the director of
82 revenue of the change in the method of distribution within ten days after adoption of the proposal
83 and shall inform the director of the effective date of the change in the method of distribution,
84 which shall be on the first day of the third calendar quarter after the director of revenue receives
85 notice. After the effective date of the change in the manner of distribution, the director of
86 revenue shall distribute the proceeds of the sales tax imposed by such county under the
87 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the
88 manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales tax
89 imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have
90 the proceeds distributed in the manner provided in this subsection shall be distributed in the
91 following manner:

92 (1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages
93 in group A and to the cities, towns and villages, and the county in group B as defined in section

94 66.620 in the manner provided in subsection 2 of section 66.620, until an amount equal to the
95 total amount distributed under section 66.620 for the twelve-month period immediately
96 preceding the effective date of the tax levied pursuant to the provisions of this section has been
97 distributed;

98 (2) All moneys received in excess of the total amount distributed under section 66.620
99 for the twelve-month period immediately preceding the effective date of the tax levied pursuant
100 to the provisions of this section shall be distributed to all cities, towns and villages and to the
101 county on the basis that the population of each city, town or village, and in the case of the county
102 the basis that the population of the unincorporated area of the county, bears to the total
103 population of the county. The average per capita sales tax distribution shall be calculated by
104 dividing the sum of the remaining amount of the total sales tax revenues by the total population
105 of the county. Population of each city, town or village, of the unincorporated area of the county,
106 and the total population of the county shall be determined on the basis of the most recent federal
107 decennial census.

108 7. No municipality incorporated after the adoption of the tax authorized by this section
109 shall be included as other than part of the unincorporated area of the county nor receive any share
110 of either the proceeds from the tax levied pursuant to the provisions of this section or the tax
111 levied pursuant to the provisions of sections 66.600 to 66.630 unless, at the time of
112 incorporation, such municipality had a population of ten thousand or more.

113 8. The county sales tax imposed pursuant to this section on the purchase and sale of
114 motor vehicles shall not be collected and remitted by the seller, but shall be collected by the
115 director of revenue at the time application is made for a certificate of title, if the address of the
116 applicant is within the county imposing the additional sales tax. [The amounts so collected, less
117 one percent collection cost, shall be deposited in the county sales tax trust fund to be distributed
118 in accordance with section 66.620. The purchase or sale of motor vehicles shall be deemed to
119 be consummated at the address of the applicant for a certificate of title.]

120 9. No tax shall be imposed pursuant to this section for the purpose of funding in whole
121 or in part the construction, operation or maintenance of a sports stadium, field house, indoor or
122 outdoor recreational facility, center, playing field, parking facility or anything incidental or
123 necessary to a complex suitable for any type of professional sport, either upon, above or below
124 the ground.

125 10. The director of revenue may authorize the state treasurer to make refunds from the
126 amounts in the trust fund and credited to any county for erroneous payments and overpayments
127 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
128 If any county abolishes the tax, the county shall notify the director of revenue of the action at
129 least ninety days prior to the effective date of the repeal and the director of revenue may order

130 retention in the trust fund, for a period of one year, of two percent of the amount collected after
 131 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
 132 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
 133 after the effective date of abolition of the tax in such county, the director of revenue shall remit
 134 the balance in the account to the county and close the account of that county. The director of
 135 revenue shall notify each county of each instance of any amount refunded or any check redeemed
 136 from receipts due the county.

67.582. 1. The governing body of any county, except a county of the first class with a
 2 charter form of government with a population of greater than four hundred thousand inhabitants,
 3 is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half
 4 of one percent on all retail sales made in such county which are subject to taxation under the
 5 provisions of sections 144.010 to 144.525 for the purpose of providing law enforcement services
 6 for such county. The tax authorized by this section shall be in addition to any and all other sales
 7 taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions
 8 of this section shall be effective unless the governing body of the county submits to the voters
 9 of the county, at a county or state general, primary or special election, a proposal to authorize the
 10 governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be limited to, the following
 12 language:

13 (1) If the proposal submitted involves only authorization to impose the tax authorized
 14 by this section the ballot shall contain substantially the following:

15 Shall the county of (county's name) impose a countywide sales tax of
 16 (insert amount) for the purpose of providing law enforcement services for the county?

17 YES NO

18 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 19 to the question, place an "X" in the box opposite "No"; or

20 (2) If the proposal submitted involves authorization to enter into agreements to form a
 21 regional jail district and obligates the county to make payments from the tax authorized by this
 22 section the ballot shall contain substantially the following:

23 Shall the county of (county's name) be authorized to enter into agreements for
 24 the purpose of forming a regional jail district and obligating the county to impose a countywide
 25 sales tax of (insert amount) to fund dollars of the costs to construct a regional
 26 jail and to fund the costs to operate a regional jail, with any funds in excess of that necessary to
 27 construct and operate such jail to be used for law enforcement purposes?

28 YES NO

29 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
30 to the question, place an "X" in the box opposite "No".

31

32 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
33 of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or
34 order and any amendments thereto shall be in effect [on the first day of the second quarter
35 immediately following the election approving the proposal] **as provided by section 32.087**. If
36 the constitutionally required percentage of the voters voting thereon are in favor of the proposal
37 submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any
38 amendments thereto shall be in effect [on the first day of the second quarter immediately
39 following the election approving the proposal] **as provided by section 32.087**. If a proposal
40 receives less than the required majority, then the governing body of the county shall have no
41 power to impose the sales tax herein authorized unless and until the governing body of the
42 county shall again have submitted another proposal to authorize the governing body of the
43 county to impose the sales tax authorized by this section and such proposal is approved by the
44 required majority of the qualified voters voting thereon. However, in no event shall a proposal
45 pursuant to this section be submitted to the voters sooner than twelve months from the date of
46 the last proposal pursuant to this section.

47 3. All revenue received by a county from the tax authorized under the provisions of this
48 section shall be deposited in a special trust fund and shall be used solely for providing law
49 enforcement services for such county for so long as the tax shall remain in effect. Revenue
50 placed in the special trust fund may also be utilized for capital improvement projects for law
51 enforcement facilities and for the payment of any interest and principal on bonds issued for said
52 capital improvement projects.

53 4. Once the tax authorized by this section is abolished or is terminated by any means, all
54 funds remaining in the special trust fund shall be used solely for providing law enforcement
55 services for the county. Any funds in such special trust fund which are not needed for current
56 expenditures may be invested by the governing body in accordance with applicable laws relating
57 to the investment of other county funds.

58 5. All sales taxes collected by the director of revenue under this section on behalf of any
59 county[, less one percent for cost of collection which shall be deposited in the state's general
60 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall
61 be deposited in a special trust fund, which is hereby created, to be known as the "County Law
62 Enforcement Sales Tax Trust Fund". [The moneys in the county law enforcement sales tax trust
63 fund shall not be deemed to be state funds and shall not be commingled with any funds of the
64 state.] The director of revenue shall keep accurate records of the amount of money in the trust

65 and which was collected in each county imposing a sales tax under this section, and the records
66 shall be open to the inspection of officers of the county and the public. Not later than the tenth
67 day of each month the director of revenue shall distribute all moneys deposited in the trust fund
68 during the preceding month to the county which levied the tax; such funds shall be deposited
69 with the county treasurer of each such county, and all expenditures of funds arising from the
70 county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the
71 governing body of each such county. Expenditures may be made from the fund for any law
72 enforcement functions authorized in the ordinance or order adopted by the governing body
73 submitting the law enforcement tax to the voters.

74 6. The director of revenue may authorize the state treasurer to make refunds from the
75 amounts in the trust fund and credited to any county for erroneous payments and overpayments
76 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
77 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**
78 **section 32.087.** The county shall notify the director of revenue of the action at least ninety days
79 prior to the effective date of the repeal and the director of revenue may order retention in the trust
80 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
81 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
82 deposited to the credit of such accounts. After one year has elapsed after the effective date of
83 abolition of the tax in such county, the director of revenue shall remit the balance in the account
84 to the county and close the account of that county. The director of revenue shall notify each
85 county of each instance of any amount refunded or any check redeemed from receipts due the
86 county.

87 7. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
88 shall apply to the tax imposed under this section.

67.583. 1. The governing body of any county of the second class with a population of
2 more than forty thousand but less than sixty thousand and which contains institutions operated
3 by the department of corrections and by the department of mental health is hereby authorized to
4 impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail
5 sales made in such county which are subject to taxation under the provisions of sections 144.010
6 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes
7 allowed by law; provided, however, that no ordinance or order imposing a sales tax under the
8 provisions of this section shall be effective unless the governing body of the county submits to
9 the voters of the county, at a county or state general, primary or special election, a proposal to
10 authorize the governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be limited to, the following
12 language:

13 Shall the county of (county's name) impose a countywide sales tax of
14 (insert amount) for the purpose of providing retirement and health care benefits for county
15 employees and their dependents?

16 YES NO

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
18 to the question, place an "X" in the box opposite "No".

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
22 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
23 governing body of the county shall have no power to impose the sales tax herein authorized
24 unless and until the governing body of the county shall again have submitted another proposal
25 to authorize the governing body of the county to impose the sales tax authorized by this section
26 and such proposal is approved by a majority of the qualified voters voting thereon. However,
27 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
28 months from the date of the last proposal pursuant to this section.

29 3. All revenue received by a county from the tax authorized under the provisions of this
30 section shall be deposited in a special trust fund and shall be used solely for providing retirement
31 and health care benefits for county employees and their dependents.

32 4. All sales taxes collected by the director of revenue under this section on behalf of any
33 county[, less one percent for cost of collection which shall be deposited in the state's general
34 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall
35 be deposited in a special trust fund, which is hereby created, to be known as the "County
36 Employee Benefit Sales Tax Trust Fund". [The moneys in the county employee benefit sales tax
37 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
38 the state.] The director of revenue shall keep accurate records of the amount of money in the trust
39 and which was collected in each county imposing a sales tax under this section, and the records
40 shall be open to the inspection of officers of the county and the public. Not later than the tenth
41 day of each month, the director of revenue shall distribute all moneys deposited in the trust fund
42 during the preceding month to the county which levied the tax. Such funds shall be deposited
43 with the county treasurer of each such county, and all expenditures of funds arising from the
44 county employee benefit sales tax trust fund shall be for the provision of retirement benefits or
45 health care benefits for employees of the county and their dependents and for no other purpose.

46 5. The director of revenue may authorize the state treasurer to make refunds from the
47 amounts in the trust fund and credited to any county for erroneous payments and overpayments
48 made and may redeem dishonored checks and drafts deposited to the credit of such counties. If

49 any county abolishes the tax, the county shall notify the director of revenue of the action at least
 50 ninety days prior to the effective date of the repeal and the director of revenue may order
 51 retention in the trust fund, for a period of one year, of two percent of the amount collected after
 52 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
 53 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
 54 after the effective date of abolition of the tax in such county, the director of revenue shall remit
 55 the balance in the account to the county and close the account of that county. The director of
 56 revenue shall notify each county of each instance of any amount refunded or any check redeemed
 57 from receipts due the county.

58 6. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
 59 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with more than
 2 one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
 3 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of
 4 up to one-half percent on all retail sales made in such county which are subject to taxation
 5 pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services
 6 for such county. The tax authorized by this section shall be in addition to any and all other sales
 7 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this
 8 section shall be effective unless the governing body of the county submits to the voters of the
 9 county, at a county or state general, primary, or special election, a proposal to authorize the
 10 governing body of the county to impose a tax.

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

14 Shall the county of (county's name) impose a countywide sales tax of
 15 (insert amount) for the purpose of providing law enforcement services for the county?

16 YES NO

17 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 18 to the question, place an "X" in the box opposite "NO".

19
 20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 21 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
 22 amendments thereto shall be in effect [on the first day of the second quarter immediately
 23 following the election approving the proposal] **as provided by section 32.087**. If a proposal
 24 receives less than the required majority, then the governing body of the county shall have no
 25 power to impose the sales tax herein authorized unless and until the governing body of the

26 county shall again have submitted another proposal to authorize the governing body of the
27 county to impose the sales tax authorized by this section and such proposal is approved by the
28 required majority of the qualified voters voting thereon. However, in no event shall a proposal
29 pursuant to this section be submitted to the voters sooner than twelve months from the date of
30 the last proposal pursuant to this section.

31 3. Twenty-five percent of the revenue received by a county treasurer from the tax
32 authorized pursuant to this section shall be deposited in a special trust fund and shall be used
33 solely by a prosecuting attorney's office for such county for so long as the tax shall remain in
34 effect. The remainder of revenue shall be deposited in the county law enforcement sales tax trust
35 fund established pursuant to section 67.582 of the county levying the tax pursuant to this section.
36 The revenue derived from the tax imposed pursuant to this section shall be used for public law
37 enforcement services only. No revenue derived from the tax imposed pursuant to this section
38 shall be used for any private contractor providing law enforcement services or for any private
39 jail.

40 4. Once the tax authorized by this section is abolished or is terminated by any means, all
41 funds remaining in the prosecuting attorney's trust fund shall be used solely by a prosecuting
42 attorney's office for the county. Any funds in such special trust fund which are not needed for
43 current expenditures may be invested by the governing body in accordance with applicable laws
44 relating to the investment of other county funds.

45 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
46 of any county[, less one percent for cost of collection which shall be deposited in the state's
47 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]
48 shall be deposited in a special trust fund, which is hereby created, to be known as the "County
49 Prosecuting Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax
50 trust fund, pursuant to the deposit ratio in subsection 3 of this section. [The moneys in the trust
51 funds shall not be deemed to be state funds and shall not be commingled with any funds of the
52 state.] The director of revenue shall keep accurate records of the amount of money in the trusts
53 and which was collected in each county imposing a sales tax pursuant to this section, and the
54 records shall be open to the inspection of officers of the county and the public. Not later than
55 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
56 trust funds during the preceding month to the county which levied the tax; such funds shall be
57 deposited with the county treasurer of each such county, and all expenditures of funds arising
58 from either trust fund shall be by an appropriation act to be enacted by the governing body of
59 each such county. Expenditures may be made from the funds for any functions authorized in the
60 ordinance or order adopted by the governing body submitting the tax to the voters.

61 6. The director of revenue may authorize the state treasurer to make refunds from the
62 amounts in the trust funds and credited to any county for erroneous payments and overpayments
63 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
64 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**
65 **section 32.087.** The county shall notify the director of revenue of the action at least ninety days
66 before the effective date of the repeal and the director of revenue may order retention in the
67 appropriate trust fund, for a period of one year, of two percent of the amount collected after
68 receipt of such notice to cover possible refunds or overpayments of the tax and to redeem
69 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
70 after the effective date of abolition of the tax in such county, the director of revenue shall remit
71 the balance in the account to the county and close the account of that county established pursuant
72 to this section. The director of revenue shall notify each county of each instance of any amount
73 refunded or any check redeemed from receipts due the county.

74 7. Except as modified in this section, all provisions of sections 32.085 [and] ~~to~~ 32.087
75 shall apply to the tax imposed pursuant to this section.

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
2 67.727 on behalf of any county[, less one percent for the cost of collection, which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". [The
6 moneys in the county alternate sales tax trust fund shall not be deemed to be state funds and shall
7 not be commingled with any funds of the state.] The director of revenue shall keep accurate
8 records of the amount of money in the trust fund which was collected in each county imposing
9 a sales tax under sections 67.700 to 67.727, and the records shall be open to the inspection of
10 officers of each county and the general public. Not later than the tenth day of each month the
11 director of revenue shall distribute all moneys deposited in the trust fund during the preceding
12 month by distributing to the county treasurer, or such other officer as may be designated by the
13 county ordinance or order, of each county imposing the tax authorized by sections 67.700 to
14 67.727, the sum, as certified by the director of revenue, due the county.

15 2. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the
19 director of revenue of the action at least ninety days prior to the effective date of the repeal and
20 **the repeal shall be effective as provided in section 32.087.** The director of revenue may order
21 retention in the trust fund, for a period of one year, of two percent of the amount collected after

22 receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
23 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
24 after the effective date of repeal of the tax authorized by sections 67.700 to 67.727 in such
25 county, the director of revenue shall authorize the state treasurer to remit the balance in the
26 account to the county and close the account of that county. The director of revenue shall notify
27 each county of each instance of any amount refunded or any check redeemed from receipts due
28 the county.

29 3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085
30 [and] to 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
2 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales
3 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf
4 of any county of the first class having a charter form of government and having a population of
5 nine hundred thousand or more[, less one percent for cost of collection, which shall be deposited
6 in the state's general revenue fund after payment of premiums for surety bonds as provided in
7 sections 67.700 to 67.727,] shall be deposited in a special trust fund, which is hereby created, to
8 be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund".
9 [The moneys in the county-municipal storm water and public works sales tax trust fund shall not
10 be deemed to be state funds and shall not be commingled with any funds of the state.] The
11 director of revenue shall keep accurate records of the amount of money in the trust fund which
12 was collected in each county and the records shall be open to the inspection of officers of the
13 county and of the municipalities within the county and the public. Not later than the tenth day
14 of each month, the director of the department of revenue shall distribute all moneys deposited
15 in the county-municipal storm water and public works sales tax trust fund during the preceding
16 month to the county which levied the tax, and the municipalities which are located wholly or
17 partially within such county as follows:

18 (1) The county which levied the sales tax shall receive a percentage of the distributable
19 revenue equal to the percentage ratio that the population of the unincorporated areas of the
20 county bears to the total population of the county;

21 (2) Each municipality located wholly within the county which levied the tax shall receive
22 a percentage of the distributable revenue equal to the percentage ratio that the population of such
23 municipality bears to the total population of the county; and

24 (3) Each municipality located partially within the county which levied the tax shall
25 receive a percentage of the distributable revenue equal to the percentage ratio that the population
26 of that part of the municipality located within the county bears to the total population of the
27 county.

28 2. The director of revenue may make refunds from the amounts in the county-municipal
29 storm water and public works sales tax trust fund and credited to any county or municipality for
30 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
31 deposited to the credit of such county or municipality. If any county abolishes the tax, the county
32 shall notify the director of revenue of the action at least ninety days prior to the effective date of
33 the repeal and **the repeal shall be effective as provided by section 32.087**. The director of
34 revenue may order retention in the county-municipal storm water and public works sales tax trust
35 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
36 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
37 deposited to the credit of such accounts. After one year has elapsed after the effective date of
38 abolition of the tax in such county, the director of revenue shall remit the balance in the account
39 to the county or municipality and close the account of that county or municipality. The director
40 of revenue shall notify each county or municipality of each instance of any amount refunded or
41 any check redeemed from receipts due the county or municipality.

42 3. If the governing body of any municipality located wholly or partially within the county
43 so requests by resolution, no funds shall be expended from the proceeds of any tax imposed
44 under section 67.701 within the corporate boundaries of the requesting municipality for the
45 construction, reconstruction or widening of any road established or to be established pursuant
46 to section 137.558, the total cost of which exceeds one hundred thousand dollars unless: (a) A
47 public hearing is first held at a place near such proposed action; and (b) Plans and specifications
48 of such proposed action are prepared and a cost-benefit analysis prepared in accordance with
49 accepted accounting principles of such proposed action is presented to such public hearing. Such
50 cost-benefit analysis and its work papers shall be a public document and subject to inspection
51 as provided in chapter 610. The provisions of this subsection shall not apply to proposed
52 projects in unincorporated areas of the county.

67.729. 1. Any county except any first class county having a charter form of government
2 and having a population of nine hundred thousand or more may, in the same manner and by the
3 same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose
4 a sales tax of not more than one-tenth of one percent for the purpose of funding storm water
5 control and public works projects other than stadiums or other sports facilities. This sales tax
6 shall be in addition to any other sales tax authorized by law.

7 2. Notwithstanding the provisions of section 67.712 as to the disposition of any other
8 sales tax imposed under the provisions of sections 67.700 to 67.727, all sales taxes collected by
9 the director of revenue from the tax authorized by this section on behalf of any county[, less one
10 percent for cost of collection, which shall be deposited in the state's general revenue fund after
11 payment of premiums for surety bonds as provided in section 32.087,] shall be deposited with

12 the state treasurer in a special trust fund, which is hereby created, to be known as the "County
13 Storm Water and Public Works Sales Tax Trust Fund". [The moneys in the county storm water
14 and public works sales tax trust fund shall not be deemed to be state funds and shall not be
15 commingled with any funds of the state.] The director of revenue shall keep accurate records of
16 the amount of money in the trust fund which was collected in each county imposing a sales tax
17 under this section and the records shall be open to the inspection of officers of the county and
18 the public. Not later than the tenth day of each month the director of revenue shall distribute all
19 moneys deposited in the county storm water and public works sales tax trust fund during the
20 preceding month to the county which levied the tax, and the municipalities which are located
21 wholly or partially within such county as follows:

22 (1) The county which levied the sales tax shall receive a percentage of the distributable
23 revenue equal to the percentage ratio that the population of the unincorporated areas of the
24 county bears to the total population of the county;

25 (2) Each municipality located wholly within the county which levied the tax shall receive
26 a percentage of the distributable revenue equal to the percentage ratio that the population of such
27 municipality bears to the total population of the county; and

28 (3) Each municipality located partially within the county which levied the tax shall
29 receive a percentage of the distributable revenue equal to the percentage ratio that the population
30 of that part of the municipality located within the county bears to the total population of the
31 county.

32 3. The director of revenue may authorize the state treasurer to make refunds from the
33 amounts in the county storm water and public works sales tax trust fund and credited to any
34 county for erroneous payments and overpayments made, and may redeem dishonored checks and
35 drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall
36 notify the director of revenue of the action at least ninety days prior to the effective date of the
37 repeal and **the repeal shall be effective as provided by section 32.087**. The director of revenue
38 may order retention in the county storm water and public works sales tax trust fund, for a period
39 of one year, of two percent of the amount collected after receipt of such notice to cover possible
40 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
41 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
42 in such county, the director of revenue shall authorize the state treasurer to remit the balance in
43 the account to the county and close the account of that county. The director of revenue shall
44 notify each county of each instance of any amount refunded or any check redeemed from receipts
45 due the county.

46 **4. Except as modified in this section, the provisions of sections 32.085 to 32.087 shall**
47 **apply to the tax imposed under this section.**

67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections
2 32.085 [and] to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
2 67.739 on behalf of any county [, less one percent for the cost of collection, which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust
6 Fund". [The moneys in the county capital improvement bond sales tax trust fund shall not be
7 deemed to be state funds and shall not be commingled with any funds of the state.] The director
8 of revenue shall keep accurate records of the amount of money in the trust fund which was
9 collected in each county imposing a sales tax under sections 67.730 to 67.739, and the records
10 shall be open to the inspection of officers of each county and the general public. Not later than
11 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
12 trust fund during the preceding month by distributing to the county treasurer, or such other
13 officer as may be designated by the county ordinance or order, of each county imposing the tax
14 authorized by sections 67.730 to 67.739, the sum, as certified by the director of revenue, due the
15 county.

16 2. The director of revenue may authorize the state treasurer to make refund from the
17 amounts in the trust fund and credited to any county for erroneous payments and overpayments
18 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
19 If any county repeals the tax authorized by sections 67.730 to 67.739, the county shall notify the
20 director of revenue of the action at least ninety days prior to the effective date of the repeal or
21 expiration and **the repeal shall be effective as provided by section 32.087**. The director of
22 revenue may order retention in the trust fund, for a period of one year, of two percent of the
23 amount collected after receipt of such notice to cover possible refunds or overpayment of such
24 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
25 one year has elapsed after the effective date of repeal or expiration of the tax authorized by
26 sections 67.730 to 67.739 in such county, the director of revenue shall remit the balance in the
27 account to the county and close the account of that county. The director of revenue shall notify
28 each county of each instance of any amount refunded or any check redeemed from receipts due
29 the county.

67.745. 1. Any county of the third classification without a township form of government
2 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight
3 hundred fifty inhabitants may impose a sales tax throughout the county for public recreational
4 projects and programs, but the sales tax authorized by this section shall not become effective

5 unless the governing body of such county submits to the qualified voters of the county a proposal
6 to authorize the county to impose the sales tax.

7 2. The ballot submission shall be in substantially the following form:

8 Shall the County of impose a sales tax of up to one percent for the purpose of
9 funding the financing, acquisition, construction, operation, and maintenance of recreational
10 projects and programs, including the acquisition of land for such purposes?

11 YES

NO

12 3. If approved by a majority of qualified voters **voting on the issue** in the county, the
13 governing body of the county shall appoint a board of directors consisting of nine members. Of
14 the initial members appointed to the board, three members shall be appointed for a term of three
15 years, three members shall be appointed for a term of two years, and three members shall be
16 appointed for a term of one year. After the initial appointments, board members shall be
17 appointed to three-year terms.

18 4. The sales tax may be imposed at a rate of up to one percent on the receipts from the
19 retail sale of all tangible personal property or taxable service within the county, if such property
20 and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525.

21 5. All revenue collected from the sales tax under this section by the director of revenue
22 on behalf of a county], less one percent for the cost of collection which shall be deposited in the
23 state's general revenue fund after payment of premiums for surety bonds as provided in section
24 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby
25 created, to be known as the "County Recreation Sales Trust Fund". [Moneys in the fund shall
26 not be deemed to be state funds and shall not be commingled with any funds of the state.] The
27 director of revenue shall keep accurate records of the amount of money in the trust fund collected
28 in each county imposing a sales tax under this section, and the records shall be open to the
29 inspection of officers of such county and the general public. Not later than the tenth day of each
30 calendar month, the director of revenue shall distribute all moneys deposited in the trust fund
31 during the preceding calendar month by distributing to the county treasurer, or such officer as
32 may be designated by county ordinance or order, of each county imposing the tax under this
33 section the sum due the county as certified by the director of revenue.

34 6. The director of revenue may authorize the state treasurer to make refunds from the
35 amounts in the trust fund and credited to any county for erroneous payments and overpayments
36 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
37 Each county shall notify the director of revenue at least ninety days prior to the effective date of
38 the expiration of the sales tax authorized by this section and **the repeal shall be effective as**
39 **provided by section 32.087.** The director of revenue may order retention in the trust fund for
40 a period of one year of two percent of the amount collected after receipt of such notice to cover

41 possible refunds or overpayments of such tax and to redeem dishonored checks and drafts
42 deposited to the credit of such accounts. After one year has elapsed after the date of expiration
43 of the tax authorized by this section in a county, the director of revenue shall remit the balance
44 in the account to the county and close the account of such county. The director of revenue shall
45 notify each county of each instance of any amount refunded or any check redeemed from receipts
46 due such county.

47 7. The tax authorized under this section may be imposed in accordance with this section
48 by a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780.

49 8. The sales tax imposed under this section shall expire twenty years from the effective
50 date thereof unless an extension of the tax is submitted to and approved by the qualified voters
51 in the county in the manner provided in this section. Each extension of the sales tax shall be for
52 a period of ten years.

53 9. The provisions of this section shall not in any way affect or limit the powers granted
54 to any county to establish, maintain, and conduct parks and other recreational grounds for public
55 recreation.

56 10. Except as modified in this section, the provisions of sections 32.085 [and] to 32.087
57 shall apply to the tax imposed under this section.

67.782. 1. Any county of the third class having a population of more than ten thousand
2 and less than fifteen thousand and any county of the second class having a population of more
3 than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both
4 counties making up the same judicial circuit, may jointly impose a sales tax throughout each of
5 their respective counties for public recreational purposes including the financing, acquisition,
6 construction, operation and maintenance of recreational projects and programs, but the sales
7 taxes authorized by this section shall not become effective unless the governing body of each
8 such county submits to the voters of their respective counties a proposal to authorize the counties
9 to impose the sales tax.

10 2. The ballot of submission shall be in substantially the following form:

11 Shall the County of impose a sales tax of percent in conjunction
12 with the county of for the purpose of funding the financing, acquisition, construction,
13 operation and maintenance of recreational projects and programs, including the acquisition of
14 land for such purposes?

15 YES NO

16 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in
17 each county are in favor of the proposal, then the tax shall be in effect in both counties. If a
18 majority of the votes cast by the qualified voters voting thereon in either county are opposed to
19 the proposal, then the governing body of neither county shall have power to impose the sales tax

20 authorized by this section unless or until the governing body of the county that has not approved
21 the tax shall again have submitted another proposal to authorize the governing body to impose
22 the tax, and the proposal is approved by a majority of the qualified voters voting thereon in that
23 county.

24 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at
25 retail of all tangible personal property or taxable service at retail within the county adopting such
26 tax, if such property and services are subject to taxation by the state of Missouri under the
27 provisions of sections 144.010 to 144.525.

28 4. All sales taxes collected by the director of revenue under this section on behalf of any
29 county[, less one percent for the cost of collection, which shall be deposited in the state's general
30 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall
31 be deposited with the state treasurer in a special trust fund, which is hereby created, to be known
32 as the "County Recreation Sales Tax Trust Fund". [The moneys in the county recreation sales
33 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds
34 of the state.] The director of revenue shall keep accurate records of the amount of money in the
35 trust fund which was collected in each county imposing a sales tax under this section, and the
36 records shall be open to the inspection of officers of each county and the general public. Not
37 later than the tenth day of each month, the director of revenue shall distribute all moneys
38 deposited in the trust fund during the preceding month by distributing to the county treasurer,
39 or such other officer as may be designated by the county ordinance or order, of each county
40 imposing the tax authorized by this section, the sum, as certified by the director of revenue, due
41 the county.

42 5. The director of revenue may authorize the state treasurer to make refunds from the
43 amounts in the trust fund and credited to any county for erroneous payments and overpayments
44 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
45 Each county shall notify the director of revenue at least ninety days prior to the effective date of
46 the expiration of the sales tax authorized by this section and **the repeal shall be effective as**
47 **provided by section 32.087.** The director of revenue may order retention in the trust fund, for
48 a period of one year, of two percent of the amount collected after receipt of such notice to cover
49 possible refunds or overpayment of such tax and to redeem dishonored checks and drafts
50 deposited to the credit of such accounts. After one year has elapsed after the date of expiration
51 of the tax authorized by this section in such county, the director of revenue shall remit the
52 balance in the account to the county and close the account of that county. The director of
53 revenue shall notify each county of each instance of any amount refunded or any check redeemed
54 from receipts due the county.

55 6. The tax authorized by this section may be imposed, in accordance with this section,
56 by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

57 7. Any county imposing a sales tax pursuant to the provisions of this section may
58 contract with the authority of any other county or with any city or political subdivision for the
59 financing, acquisition, operation, construction, maintenance, or utilization of any recreation
60 facility or project or program funded in whole or in part from revenues derived from the tax
61 levied pursuant to the provisions of this section.

62 8. The sales tax imposed pursuant to the provisions of this section shall expire
63 twenty-five years from the effective date thereof unless an extension of the tax is submitted to
64 and approved by the voters in each county in the manner provided in this section. Each
65 extension of the sales tax shall be for a period of ten years.

66 9. The governing body of each of the counties imposing a sales tax under the provisions
67 of this section may cooperate with the governing body of any county or other political
68 subdivision of this state in carrying out the provisions of this section, and may establish and
69 conduct jointly a system of public recreation. The respective governing bodies administering
70 programs jointly may provide by agreement among themselves for all matters connected with
71 the programs and determine what items of cost and expense shall be paid by each.

72 10. The provisions of this section shall not in any way repeal, affect or limit the powers
73 granted to any county to establish, maintain and conduct parks and other recreational grounds
74 for public recreation.

75 11. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
76 shall apply to the tax imposed under this section.

67.799. 1. A regional recreational district may, by a majority vote of its board of
2 directors, impose an annual property tax for the establishment and maintenance of public parks
3 and recreational facilities and grounds within the boundaries of the regional recreational district
4 not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all
5 property within the district, except that no such tax shall become effective unless the board of
6 directors of the district submits to the voters of the district, at a county or state general, primary
7 or special election, a proposal to authorize the tax.

8 2. The question shall be submitted in substantially the following form:

9 Shall a cent tax per one hundred dollars assessed valuation be levied for public
10 parks and recreational facilities?

11 YES NO

12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
13 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
14 qualified voters voting are opposed to the proposal, then the board of directors shall have no

15 power to impose the tax unless and until the board of directors of the district submits another
16 proposal to authorize the tax and such proposal is approved by a majority of the qualified voters
17 voting thereon.

18 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and
19 collected in the same manner as other ad valorem property taxes are levied and collected.

20 4. (1) A regional recreational district may, by a majority vote of its board of directors,
21 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
22 sections 144.010 to 144.525 for the purpose of funding the creation, operation and maintenance
23 of public parks, recreational facilities and grounds within the boundaries of a regional
24 recreational district. The tax authorized by this subsection shall be in addition to all other sales
25 taxes allowed by law. No tax pursuant to this subsection shall become effective unless the board
26 of directors submits to the voters of the district, at a county or state general, primary or special
27 election, a proposal to authorize the tax, and such tax shall become effective only after the
28 majority of the voters voting on such tax approve such tax.

29 (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the
30 question shall be submitted in substantially the following form:

31 Shall a cent sales tax be levied on all retail sales within the district for public parks
32 and recreational facilities?

33 YES NO

34 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
35 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
36 qualified voters voting are opposed to the proposal, then the board of directors shall have no
37 power to impose the tax unless and until another proposal to authorize the tax is submitted to the
38 voters of the district and such proposal is approved by a majority of the qualified voters voting
39 thereon. The provisions of sections 32.085 [and] to 32.087 shall apply to any tax approved
40 pursuant to this subsection.

41 5. As used in this section, "qualified voters" or "voters" means any individuals residing
42 within the proposed district who are eligible to be registered voters and who have registered to
43 vote under chapter 115 or, if no individuals eligible and registered to vote reside within the
44 proposed district, all of the owners of real property located within the proposed district who have
45 unanimously petitioned for or consented to the adoption of an ordinance by the governing body
46 imposing a tax authorized in this section. If the owner of the property within the proposed
47 district is a political subdivision or corporation of the state, the governing body of such political
48 subdivision or corporation shall be considered the owner for purposes of this section.

67.997. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eighteen thousand one hundred but fewer than

3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all
 4 retail sales made within the county which are subject to sales tax under chapter 144. The tax
 5 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely
 6 for the purpose of funding senior services and youth programs provided by the county. One-half
 7 of all revenue collected under this section[, less one-half the cost of collection,] shall be used
 8 solely to fund any service or activity deemed necessary by the senior service tax commission
 9 established in this section, and one-half of all revenue collected under this section[, less one-half
 10 the cost of collection,] shall be used solely to fund all youth programs administered by an
 11 existing county community task force. The tax authorized in this section shall be in addition to
 12 all other sales taxes imposed by law, and shall be stated separately from all other charges and
 13 taxes. The order or ordinance shall not become effective unless the governing body of the county
 14 submits to the voters residing within the county at a state general, primary, or special election
 15 a proposal to authorize the governing body of the county to impose a tax under this section.

16 2. The ballot of submission for the tax authorized in this section shall be in substantially
 17 the following form:

18 Shall (insert the name of the county) impose a sales tax at a
 19 rate of (insert rate of percent) percent, with half of the revenue from the tax, less one-half
 20 the cost of collection, to be used solely to fund senior services provided by the county and half
 21 of the revenue from the tax[, less one-half the cost of collection,] to be used solely to fund youth
 22 programs provided by the county?

23 YES NO

24 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 25 to the question, place an "X" in the box opposite "NO".

26

27 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 28 of the question, then the tax shall become effective on the first day of the second calendar quarter
 29 immediately following the approval of the tax or notification to the department of revenue if such
 30 tax will be administered by the department of revenue. If a majority of the votes cast on the
 31 question by the qualified voters voting thereon are opposed to the question, then the tax shall not
 32 become effective unless and until the question is resubmitted under this section to the qualified
 33 voters and such question is approved by a majority of the qualified voters voting on the question.

34 3. [On or after the effective date of any tax authorized under this section, the county
 35 which imposed the tax shall enter into an agreement with the director of the department of
 36 revenue for the purpose of collecting the tax authorized in this section. On or after the effective
 37 date of the tax the director of revenue shall be responsible for the administration, collection,
 38 enforcement, and operation of the tax, and] **The provisions of sections 32.085 [and] to 32.087**

39 shall apply **to any tax approved under this section**. All revenue collected under this section
40 by the director of the department of revenue on behalf of any county[, except for one percent for
41 the cost of collection which shall be deposited in the state's general revenue fund,] shall be
42 deposited in a special trust fund, which is hereby created and shall be known as the "Senior
43 Services and Youth Programs Sales Tax Trust Fund", and shall be used solely for the designated
44 purposes. [Moneys in the fund shall not be deemed to be state funds, and shall not be
45 commingled with any funds of the state.] The director may make refunds from the amounts in
46 the trust fund and credited to the county for erroneous payments and overpayments made, and
47 may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in
48 the special trust fund which are not needed for current expenditures shall be invested in the same
49 manner as other funds are invested. Any interest and moneys earned on such investments shall
50 be credited to the fund.

51 4. [In order to permit sellers required to collect and report the sales tax to collect the
52 amount required to be reported and remitted, but not to change the requirements of reporting or
53 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the
54 governing body of the county may authorize the use of a bracket system similar to that authorized
55 in section 144.285 and notwithstanding the provisions of that section, this new bracket system
56 shall be used where this tax is imposed and shall apply to all taxable transactions.] Beginning
57 with the effective date of the tax, every retailer in the county shall add the sales tax to the sale
58 price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be
59 recoverable at law in the same manner as the purchase price. For purposes of this section, all
60 retail sales shall be deemed to be consummated at the place of business of the retailer.

61 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,
62 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax[,
63 and all exemptions granted to agencies of government, organizations, and persons under sections
64 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The
65 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010
66 to 144.525 for the administration and collection of the state sales tax shall satisfy the
67 requirements of this section, and no additional permit or exemption certificate or retail certificate
68 shall be required; except that, the director of revenue may prescribe a form of exemption
69 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales
70 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the
71 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are
72 hereby made applicable to violations of this section. If any person is delinquent in the payment
73 of the amount required to be paid under this section, or in the event a determination has been
74 made against the person for taxes and penalty under this section, the limitation for bringing suit

75 for the collection of the delinquent tax and penalty shall be the same as that provided in sections
76 144.010 to 144.525].

77 6. The governing body of any county that has adopted the sales tax authorized in this
78 section may submit the question of repeal of the tax to the voters on any date available for
79 elections for the county. The ballot of submission shall be in substantially the following form:

80 Shall (insert the name of the county) repeal the sales tax imposed
81 at a rate of (insert rate of percent) percent for the purpose of funding senior services and
82 youth programs provided by the county?

83 YES NO

84 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
85 to the question, place an "X" in the box opposite "NO".

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
88 of repeal, that repeal shall become effective [on December thirty-first of the calendar year in
89 which such repeal was approved] **as provided by section 32.087.**

90

91 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed
92 to the repeal, then the sales tax authorized in this section shall remain effective until the question
93 is resubmitted under this section to the qualified voters and the repeal is approved by a majority
94 of the qualified voters voting on the question.

95 7. Whenever the governing body of any county that has adopted the sales tax authorized
96 in this section receives a petition, signed by ten percent of the registered voters of the county
97 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
98 under this section, the governing body shall submit to the voters of the county a proposal to
99 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
100 thereon are in favor of the repeal, the repeal shall become effective [on December thirty-first of
101 the calendar year in which such repeal was approved] **as provided by section 32.087.** If a
102 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
103 the repeal, then the sales tax authorized in this section shall remain effective until the question
104 is resubmitted under this section to the qualified voters and the repeal is approved by a majority
105 of the qualified voters voting on the question.

106 8. If the tax is repealed or terminated by any means, all funds remaining in the special
107 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
108 the director of the department of revenue of the action at least thirty days before the effective
109 date of the repeal and the director may order retention in the trust fund, for a period of one year,
110 of two percent of the amount collected after receipt of such notice to cover possible refunds or

111 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
112 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
113 county, the director shall remit the balance in the account to the county and close the account of
114 that county. The director shall notify each county of each instance of any amount refunded or
115 any check redeemed from receipts due the county.

116 9. Each county imposing the tax authorized in this section shall establish a senior
117 services tax commission to administer the portion of the sales tax revenue dedicated to providing
118 senior services. Such commission shall consist of seven members appointed by the county
119 commission. The county commission shall determine the qualifications, terms of office,
120 compensation, powers, duties, restrictions, procedures, and all other necessary functions of the
121 commission.

67.1300. 1. The governing body of any of the contiguous counties of the third
2 classification without a township form of government enumerated in subdivisions (1) to (5) of
3 this subsection or in any county of the fourth classification acting as a county of the second
4 classification, having a population of at least forty thousand but less than forty-five thousand
5 with a state university, and adjoining a county of the first classification with part of a city with
6 a population of three hundred fifty thousand or more inhabitants or a county of the third
7 classification with a township form of government and with a population of at least eight
8 thousand but less than eight thousand four hundred inhabitants or a county of the third
9 classification with more than fifteen townships having a population of at least twenty-one
10 thousand inhabitants or a county of the third classification without a township form of
11 government and with a population of at least seven thousand four hundred but less than eight
12 thousand inhabitants or any county of the third classification with a population greater than three
13 thousand but less than four thousand or any county of the third classification with a population
14 greater than six thousand one hundred but less than six thousand four hundred or any county of
15 the third classification with a population greater than six thousand eight hundred but less than
16 seven thousand or any county of the third classification with a population greater than seven
17 thousand eight hundred but less than seven thousand nine hundred or any county of the third
18 classification with a population greater than eight thousand four hundred sixty but less than eight
19 thousand five hundred or any county of the third classification with a population greater than
20 nine thousand but less than nine thousand two hundred or any county of the third classification
21 with a population greater than ten thousand five hundred but less than ten thousand six hundred
22 or any county of the third classification with a population greater than twenty-three thousand five
23 hundred but less than twenty-three thousand seven hundred or a county of the third classification
24 with a population greater than thirty-three thousand but less than thirty-four thousand or a county
25 of the third classification with a population greater than twenty thousand eight hundred but less

26 than twenty-one thousand or a county of the third classification with a population greater than
27 fourteen thousand one hundred but less than fourteen thousand five hundred or a county of the
28 third classification with a population greater than twenty thousand eight hundred fifty but less
29 than twenty-two thousand or a county of the third classification with a population greater than
30 thirty-nine thousand but less than forty thousand or a county of the third classification with a
31 township form of organization and a population greater than twenty-eight thousand but less than
32 twenty-nine thousand or a county of the third classification with a population greater than fifteen
33 thousand but less than fifteen thousand five hundred or a county of the third classification with
34 a population greater than eighteen thousand but less than nineteen thousand seventy or a county
35 of the third classification with a population greater than thirteen thousand nine hundred but less
36 than fourteen thousand four hundred or a county of the third classification with a population
37 greater than twenty-seven thousand but less than twenty-seven thousand five hundred or a county
38 of the first classification without a charter form of government and a population of at least eighty
39 thousand but not greater than eighty-three thousand or a county of the third classification with
40 a population greater than fifteen thousand but less than fifteen thousand nine hundred without
41 a township form of government which does not adjoin any county of the first, second or fourth
42 classification or a county of the third classification with a population greater than twenty-three
43 thousand but less than twenty-five thousand without a township form of government which does
44 not adjoin any county of the second or fourth classification and does adjoin a county of the first
45 classification with a population greater than one hundred twenty thousand but less than one
46 hundred fifty thousand or in any county of the fourth classification acting as a county of the
47 second classification, having a population of at least forty-eight thousand or any governing body
48 of a municipality located in any of such counties may impose, by ordinance or order, a sales tax
49 on all retail sales made in such county or municipality which are subject to taxation pursuant to
50 the provisions of sections 144.010 to 144.525:

51 (1) A county with a population of at least four thousand two hundred inhabitants but not
52 more than four thousand five hundred inhabitants;

53 (2) A county with a population of at least four thousand seven hundred inhabitants but
54 not more than four thousand nine hundred inhabitants;

55 (3) A county with a population of at least seven thousand three hundred inhabitants but
56 not more than seven thousand six hundred inhabitants;

57 (4) A county with a population of at least ten thousand one hundred inhabitants but not
58 more than ten thousand three hundred inhabitants; and

59 (5) A county with a population of at least four thousand three hundred inhabitants but
60 not more than four thousand five hundred inhabitants.

61 2. The maximum rate for a sales tax pursuant to this section shall be one percent for
62 municipalities and one-half of one percent for counties.

63 3. The tax authorized by this section shall be in addition to any and all other sales taxes
64 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions
65 of this section shall be effective unless the governing body of the county or municipality submits
66 to the voters of the county or municipality, at a regularly scheduled county, municipal or state
67 general or primary election, a proposal to authorize the governing body of the county or
68 municipality to impose a tax. Any sales tax imposed pursuant to this section shall not be
69 authorized for a period of more than five years.

70 4. Such proposal shall be submitted in substantially the following form:

71 Shall the (city, town, village or county) of impose a sales tax of (insert
72 amount) for the purpose of economic development in the (city, town, village or county)?

73 YES NO

74 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
75 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
76 first day of the second quarter after the director of revenue receives notice of adoption of the tax.

77 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
78 governing body of the county or municipality shall not impose the sales tax authorized in this
79 section until the governing body of the county or municipality resubmits another proposal to
80 authorize the governing body of the county or municipality to impose the sales tax authorized
81 by this section and such proposal is approved by a majority of the qualified voters voting
82 thereon; however no such proposal shall be resubmitted to the voters sooner than twelve months
83 from the date of the submission of the last such proposal.

84 5. All revenue received by a county or municipality from the tax authorized pursuant to
85 the provisions of this section shall be deposited in a special trust fund and shall be used solely
86 for economic development purposes within such county or municipality for so long as the tax
87 shall remain in effect.

88 6. Once the tax authorized by this section is abolished or is terminated by any means, all
89 funds remaining in the special trust fund shall be used solely for economic development purposes
90 within the county or municipality. Any funds in such special trust fund which are not needed for
91 current expenditures may be invested by the governing body in accordance with applicable laws
92 relating to the investment of other county or municipal funds.

93 7. All sales taxes collected by the director of revenue pursuant to this section on behalf
94 of any county or municipality[, less one percent for cost of collection which shall be deposited
95 in the state's general revenue fund after payment of premiums for surety bonds as provided in

96 section 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known
97 as the "Local Economic Development Sales Tax Trust Fund".

98 8. [The moneys in the local economic development sales tax trust fund shall not be
99 deemed to be state funds and shall not be commingled with any funds of the state.] The director
100 of revenue shall keep accurate records of the amount of money in the trust fund and which was
101 collected in each county or municipality imposing a sales tax pursuant to this section, and the
102 records shall be open to the inspection of officers of the county or municipality and the public.

103 9. Not later than the tenth day of each month the director of revenue shall distribute all
104 moneys deposited in the trust fund during the preceding month to the county or municipality
105 which levied the tax. Such funds shall be deposited with the county treasurer of each such
106 county or the appropriate municipal officer in the case of a municipal tax, and all expenditures
107 of funds arising from the local economic development sales tax trust fund shall be by an
108 appropriation act to be enacted by the governing body of each such county or municipality.
109 Expenditures may be made from the fund for any economic development purposes authorized
110 in the ordinance or order adopted by the governing body submitting the tax to the voters.

111 10. The director of revenue may authorize the state treasurer to make refunds from the
112 amounts in the trust fund and credited to any county or municipality for erroneous payments and
113 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
114 such counties and municipalities.

115 11. If any county or municipality abolishes the tax, the county or municipality shall
116 notify the director of revenue of the action at least ninety days prior to the effective date of the
117 repeal and **the repeal shall be effective as provided by section 32.087**. The director of revenue
118 may order retention in the trust fund, for a period of one year, of two percent of the amount
119 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
120 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
121 has elapsed after the effective date of abolition of the tax in such county or municipality, the
122 director of revenue shall remit the balance in the account to the county or municipality and close
123 the account of that county or municipality. The director of revenue shall notify each county or
124 municipality of each instance of any amount refunded or any check redeemed from receipts due
125 the county or municipality.

126 12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
127 shall apply to the tax imposed pursuant to this section.

128 13. For purposes of this section, the term "economic development" is limited to the
129 following:

130 (1) Operations of economic development or community development offices, including
131 the salaries of employees;

- 132 (2) Provision of training for job creation or retention;
- 133 (3) Provision of infrastructure and sites for industrial development or for public
- 134 infrastructure projects; and
- 135 (4) Refurbishing of existing structures and property relating to community development.

67.1303. 1. The governing body of any home rule city with more than one hundred
 2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred
 3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than
 4 forty-five thousand nine hundred inhabitants and the governing body of any city within any
 5 county of the first classification with more than one hundred four thousand six hundred but less
 6 than one hundred four thousand seven hundred inhabitants and the governing body of any county
 7 of the third classification without a township form of government and with more than forty
 8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within
 9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or
 10 county which are subject to sales tax under chapter 144. In addition, the governing body of any
 11 county of the first classification with more than eighty-five thousand nine hundred but less than
 12 eighty-six thousand inhabitants or the governing body of any home rule city with more than
 13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or
 14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax
 15 under chapter 144. The tax authorized in this section shall not be more than one-half of one
 16 percent. The order or ordinance imposing the tax shall not become effective unless the
 17 governing body of the city or county submits to the voters of the city or county at a state general
 18 or primary election a proposal to authorize the governing body to impose a tax under this section.
 19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
 20 shall be stated separately from all other charges and taxes.

21 2. The ballot of submission for the tax authorized in this section shall be in substantially
 22 the following form:

23 Shall (insert the name of the city or county) impose a sales tax at a rate
 24 of (insert rate of percent) percent for economic development purposes?

25 YES NO

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 27 of the question, then the tax shall become effective [on the first day of the second calendar
 28 quarter following the calendar quarter in which the election was held] **as provided by section**
 29 **32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are
 30 opposed to the question, then the tax shall not become effective unless and until the question is
 31 resubmitted under this section to the qualified voters and such question is approved by a majority

32 of the qualified voters voting on the question, provided that no proposal shall be resubmitted to
33 the voters sooner than twelve months from the date of the submission of the last proposal.

34 3. No revenue generated by the tax authorized in this section shall be used for any retail
35 development project. At least twenty percent of the revenue generated by the tax authorized in
36 this section shall be used solely for projects directly related to long-term economic development
37 preparation, including, but not limited to, the following:

- 38 (1) Acquisition of land;
- 39 (2) Installation of infrastructure for industrial or business parks;
- 40 (3) Improvement of water and wastewater treatment capacity;
- 41 (4) Extension of streets;
- 42 (5) Providing matching dollars for state or federal grants;
- 43 (6) Marketing;
- 44 (7) Construction and operation of job training and educational facilities; and
- 45 (8) Providing grants and low-interest loans to companies for job training, equipment
46 acquisition, site development, and infrastructure. Not more than twenty-five percent of the
47 revenue generated may be used annually for administrative purposes, including staff and facility
48 costs.

49 4. All revenue generated by the tax shall be deposited in a special trust fund and shall
50 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
51 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
52 special trust fund which are not needed for current expenditures may be invested by the
53 governing body in accordance with applicable laws relating to the investment of other city or
54 county funds.

55 5. **The director of revenue may authorize the state treasurer to make refunds from**
56 **the amounts in the trust fund and credited to any city or county for erroneous payments**
57 **and overpayments made, and may redeem dishonored checks and drafts deposited to the**
58 **credit of such counties and municipalities. If any city or county abolishes the tax**
59 **authorized under this section, the repeal of such tax shall become effective December**
60 **thirty-first of the calendar year in which such abolishment was approved. Each city or**
61 **county shall notify the director of revenue at least ninety days prior to the effective date**
62 **of the expiration of the sales tax authorized by this section, and the repeal shall be effective**
63 **as provided by section 32.087. The director of revenue may order retention in the trust**
64 **fund for a period of one year of two percent of the amount collected after receipt of such**
65 **notice to cover possible refunds or overpayment of such tax and to redeem dishonored**
66 **checks and drafts deposited to the credit of such accounts. After one year has elapsed from**
67 **the date of expiration of the tax authorized by this section in such city or county, the**

68 **director of revenue shall remit the balance in the account to the city or county and close**
69 **the account of that city or county. The director of revenue shall notify each city or county**
70 **of each instance of any amount refunded or any check redeemed from receipts due to the**
71 **city or county.**

72 **6.** Any city or county imposing the tax authorized in this section shall establish an
73 economic development tax board. The board shall consist of eleven members, to be appointed
74 as follows:

75 (1) Two members shall be appointed by the school boards whose districts are included
76 within any economic development plan or area funded by the sales tax authorized in this section.
77 Such members shall be appointed in any manner agreed upon by the affected districts;

78 (2) One member shall be appointed, in any manner agreed upon by the affected districts,
79 to represent all other districts levying ad valorem taxes within the area selected for an economic
80 development project or area funded by the sales tax authorized in this section, excluding
81 representatives of the governing body of the city or county;

82 (3) One member shall be appointed by the largest public school district in the city or
83 county;

84 (4) In each city or county, five members shall be appointed by the chief elected officer
85 of the city or county with the consent of the majority of the governing body of the city or county;

86 (5) In each city, two members shall be appointed by the governing body of the county
87 in which the city is located. In each county, two members shall be appointed by the governing
88 body of the county. At the option of the members appointed by a city or county the members
89 who are appointed by the school boards and other taxing districts may serve on the board for a
90 term to coincide with the length of time an economic development project, plan, or designation
91 of an economic development area is considered for approval by the board, or for the definite
92 terms as provided in this subsection. If the members representing school districts and other
93 taxing districts are appointed for a term coinciding with the length of time an economic
94 development project, plan, or area is approved, such term shall terminate upon final approval of
95 the project, plan, or designation of the area by the governing body of the city or county. If any
96 school district or other taxing jurisdiction fails to appoint members of the board within thirty
97 days of receipt of written notice of a proposed economic development plan, economic
98 development project, or designation of an economic development area, the remaining members
99 may proceed to exercise the power of the board. Of the members first appointed by the city or
100 county, three shall be designated to serve for terms of two years, three shall be designated to
101 serve for a term of three years, and the remaining members shall be designated to serve for a term
102 of four years from the date of such initial appointments. Thereafter, the members appointed by

103 the city or county shall serve for a term of four years, except that all vacancies shall be filled for
104 unexpired terms in the same manner as were the original appointments.

105 [6.] 7. The board, subject to approval of the governing body of the city or county, shall
106 develop economic development plans, economic development projects, or designations of an
107 economic development area, and shall hold public hearings and provide notice of any such
108 hearings. The board shall vote on all proposed economic development plans, economic
109 development projects, or designations of an economic development area, and amendments
110 thereto, within thirty days following completion of the hearing on any such plan, project, or
111 designation, and shall make recommendations to the governing body within ninety days of the
112 hearing concerning the adoption of or amendment to economic development plans, economic
113 development projects, or designations of an economic development area.

114 [7.] 8. The board shall report at least annually to the governing body of the city or
115 county on the use of the funds provided under this section and on the progress of any plan,
116 project, or designation adopted under this section.

117 [8.] 9. The governing body of any city or county that has adopted the sales tax
118 authorized in this section may submit the question of repeal of the tax to the voters on any date
119 available for elections for the city or county. The ballot of submission shall be in substantially
120 the following form:

121 Shall (insert the name of the city or county) repeal the sales tax
122 imposed at a rate of (insert rate of percent) percent for economic development purposes?

123 YES NO

124 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
125 effective on December thirty-first of the calendar year in which such repeal was approved. If a
126 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
127 the repeal, then the sales tax authorized in this section shall remain effective until the question
128 is resubmitted under this section to the qualified voters of the city or county, and the repeal is
129 approved by a majority of the qualified voters voting on the question.

130 [9.] 10. Whenever the governing body of any city or county that has adopted the sales
131 tax authorized in this section receives a petition, signed by ten percent of the registered voters
132 of the city or county voting in the last gubernatorial election, calling for an election to repeal the
133 sales tax imposed under this section, the governing body shall submit to the voters a proposal
134 to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
135 thereon are in favor of the repeal, that repeal shall become effective [on December thirty-first of
136 the calendar year in which such repeal was approved] **as provided by section 32.087**. If a
137 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
138 the repeal, then the tax shall remain effective until the question is resubmitted under this section

139 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on
140 the question. **If the city or county abolishes the tax, the city or county shall notify the**
141 **director of revenue of the action at least one hundred twenty days prior to the effective**
142 **date of the repeal.**

143 **11. After the effective date of any tax imposed under the provisions of this section,**
144 **the director of revenue shall perform all functions incident to the administration,**
145 **collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**
146 **the state of Missouri, the additional tax authorized under this section. The tax imposed**
147 **under this section and the tax imposed under the sales tax law of the state of Missouri shall**
148 **be collected together and reported upon such forms and under such administrative rules**
149 **and regulations as may be prescribed by the director of revenue.**

150 **12. Except as provided in this section, all provisions of sections 32.085 to 32.087**
151 **shall apply to the tax imposed under this section.**

67.1305. 1. As used in this section, the term "city" shall mean any incorporated city,
2 town, or village.

3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the
4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail
5 sales made in the city or county which are subject to sales tax under chapter 144. The tax
6 authorized in this section shall not be more than one-half of one percent. The order or ordinance
7 imposing the tax shall not become effective unless the governing body of the city or county
8 submits to the voters of the city or county at any citywide, county or state general, primary or
9 special election a proposal to authorize the governing body to impose a tax under this section.
10 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
11 shall be stated separately from all other charges and taxes. The tax authorized in this section
12 shall not be imposed by any city or county that has imposed a tax under section 67.1300 or
13 67.1303 unless the tax imposed under those sections has expired or been repealed.

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

16 Shall (insert the name of the city or county) impose a sales tax at a rate of
17 (insert rate of percent) percent for economic development purposes?

18 YES NO

19 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
20 of the question, then the tax shall become effective on the first day of the second calendar quarter
21 following the calendar quarter in which the election was held. If a majority of the votes cast on
22 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
23 not become effective unless and until the question is resubmitted under this section to the

24 qualified voters and such question is approved by a majority of the qualified voters voting on the
25 question, provided that no proposal shall be resubmitted to the voters sooner than twelve months
26 from the date of the submission of the last proposal.

27 4. All sales taxes collected by the director of revenue under this section on behalf of any
28 county or municipality[, less one percent for cost of collection which shall be deposited in the
29 state's general revenue fund after payment of premiums for surety bonds as provided in section
30 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the
31 "Local Option Economic Development Sales Tax Trust Fund".

32 5. [The moneys in the local option economic development sales tax trust fund shall not
33 be deemed to be state funds and shall not be commingled with any funds of the state.] The
34 director of revenue shall keep accurate records of the amount of money in the trust fund and
35 which was collected in each city or county imposing a sales tax pursuant to this section, and the
36 records shall be open to the inspection of officers of the city or county and the public.

37 6. Not later than the tenth day of each month the director of revenue shall distribute all
38 moneys deposited in the trust fund during the preceding month to the city or county which levied
39 the tax. Such funds shall be deposited with the county treasurer of each such county or the
40 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising
41 from the local economic development sales tax trust fund shall be in accordance with this
42 section.

43 7. The director of revenue may authorize the state treasurer to make refunds from the
44 amounts in the trust fund and credited to any city or county for erroneous payments and
45 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
46 such cities and counties.

47 8. If any county or municipality abolishes the tax, the city or county shall notify the
48 director of revenue of the action at least ninety days prior to the effective date of the repeal and
49 **the repeal shall be effective as provided by section 32.087.** The director of revenue may order
50 retention in the trust fund, for a period of one year, of two percent of the amount collected after
51 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
52 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
53 after the effective date of abolition of the tax in such city or county, the director of revenue shall
54 remit the balance in the account to the city or county and close the account of that city or county.
55 The director of revenue shall notify each city or county of each instance of any amount refunded
56 or any check redeemed from receipts due the city or county.

57 9. Except as modified in this section, all provisions of sections 32.085 [and] **to** 32.087
58 shall apply to the tax imposed pursuant to this section.

59 10. (1) No revenue generated by the tax authorized in this section shall be used for any
60 retail development project, except for the redevelopment of downtown areas and historic
61 districts. Not more than twenty-five percent of the revenue generated shall be used annually for
62 administrative purposes, including staff and facility costs.

63 (2) At least twenty percent of the revenue generated by the tax authorized in this section
64 shall be used solely for projects directly related to long-term economic development preparation,
65 including, but not limited to, the following:

66 (a) Acquisition of land;

67 (b) Installation of infrastructure for industrial or business parks;

68 (c) Improvement of water and wastewater treatment capacity;

69 (d) Extension of streets;

70 (e) Public facilities directly related to economic development and job creation; and

71 (f) Providing matching dollars for state or federal grants relating to such long-term
72 projects.

73 (3) The remaining revenue generated by the tax authorized in this section may be used
74 for, but shall not be limited to, the following:

75 (a) Marketing;

76 (b) Providing grants and loans to companies for job training, equipment acquisition, site
77 development, and infrastructures;

78 (c) Training programs to prepare workers for advanced technologies and high skill jobs;

79 (d) Legal and accounting expenses directly associated with the economic development
80 planning and preparation process;

81 (e) Developing value-added and export opportunities for Missouri agricultural products.

82 11. All revenue generated by the tax shall be deposited in a special trust fund and shall
83 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
84 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
85 special trust fund which are not needed for current expenditures may be invested by the
86 governing body in accordance with applicable laws relating to the investment of other city or
87 county funds.

88 12. (1) Any city or county imposing the tax authorized in this section shall establish an
89 economic development tax board. The volunteer board shall receive no compensation or
90 operating budget.

91 (2) The economic development tax board established by a city shall consist of at least
92 five members, but may be increased to nine members. Either a five-member or nine-member
93 board shall be designated in the order or ordinance imposing the sales tax authorized by this
94 section, and the members are to be appointed as follows:

95 (a) One member of a five-member board, or two members of a nine-member board, shall
96 be appointed by the school districts included within any economic development plan or area
97 funded by the sales tax authorized in this section. Such member or members shall be appointed
98 in any manner agreed upon by the affected districts;

99 (b) Three members of a five-member board, or five members of a nine-member board,
100 shall be appointed by the chief elected officer of the city with the consent of the majority of the
101 governing body of the city;

102 (c) One member of a five-member board, or two members of a nine-member board, shall
103 be appointed by the governing body of the county in which the city is located.

104 (3) The economic development tax board established by a county shall consist of seven
105 members, to be appointed as follows:

106 (a) One member shall be appointed by the school districts included within any economic
107 development plan or area funded by the sales tax authorized in this section. Such member shall
108 be appointed in any manner agreed upon by the affected districts;

109 (b) Four members shall be appointed by the governing body of the county; and

110 (c) Two members from the cities, towns, or villages within the county appointed in any
111 manner agreed upon by the chief elected officers of the cities or villages. Of the members
112 initially appointed, three shall be designated to serve for terms of two years, except that when
113 a nine-member board is designated, seven of the members initially appointed shall be designated
114 to serve for terms of two years, and the remaining members shall be designated to serve for a
115 term of four years from the date of such initial appointments. Thereafter, the members appointed
116 shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms
117 in the same manner as were the original appointments.

118 (4) If an economic development tax board established by a city is already in existence
119 on August 28, 2012, any increase in the number of members of the board shall be designated in
120 an order or ordinance. The four board members added to the board shall be appointed to a term
121 with an expiration coinciding with the expiration of the terms of the three board member
122 positions that were originally appointed to terms of two years. Thereafter, the additional
123 members appointed shall serve for a term of four years, except that all vacancies shall be filled
124 for unexpired terms in the same manner as were the additional appointments.

125 13. The board, subject to approval of the governing body of the city or county, shall
126 consider economic development plans, economic development projects, or designations of an
127 economic development area, and shall hold public hearings and provide notice of any such
128 hearings. The board shall vote on all proposed economic development plans, economic
129 development projects, or designations of an economic development area, and amendments
130 thereto, within thirty days following completion of the hearing on any such plan, project, or

131 designation, and shall make recommendations to the governing body within ninety days of the
132 hearing concerning the adoption of or amendment to economic development plans, economic
133 development projects, or designations of an economic development area. The governing body
134 of the city or county shall have the final determination on use and expenditure of any funds
135 received from the tax imposed under this section.

136 14. The board may consider and recommend using funds received from the tax imposed
137 under this section for plans, projects or area designations outside the boundaries of the city or
138 county imposing the tax if, and only if:

139 (1) The city or county imposing the tax or the state receives significant economic benefit
140 from the plan, project or area designation; and

141 (2) The board establishes an agreement with the governing bodies of all cities and
142 counties in which the plan, project or area designation is located detailing the authority and
143 responsibilities of each governing body with regard to the plan, project or area designation.

144 15. Notwithstanding any other provision of law to the contrary, the economic
145 development sales tax imposed under this section when imposed within a special taxing district,
146 including but not limited to a tax increment financing district, neighborhood improvement
147 district, or community improvement district, shall be excluded from the calculation of revenues
148 available to such districts, and no revenues from any sales tax imposed under this section shall
149 be used for the purposes of any such district unless recommended by the economic development
150 tax board established under this section and approved by the governing body imposing the tax.

151 16. The board and the governing body of the city or county imposing the tax shall report
152 at least annually to the governing body of the city or county on the use of the funds provided
153 under this section and on the progress of any plan, project, or designation adopted under this
154 section and shall make such report available to the public.

155 17. Not later than the first day of March each year the board shall submit to the joint
156 committee on economic development a report, not exceeding one page in length, which must
157 include the following information for each project using the tax authorized under this section:

158 (1) A statement of its primary economic development goals;

159 (2) A statement of the total economic development sales tax revenues received during
160 the immediately preceding calendar year;

161 (3) A statement of total expenditures during the preceding calendar year in each of the
162 following categories:

163 (a) Infrastructure improvements;

164 (b) Land and/or buildings;

165 (c) Machinery and equipment;

166 (d) Job training investments;

- 167 (e) Direct business incentives;
- 168 (f) Marketing;
- 169 (g) Administration and legal expenses; and
- 170 (h) Other expenditures.

171 18. The governing body of any city or county that has adopted the sales tax authorized
 172 in this section may submit the question of repeal of the tax to the voters on any date available for
 173 elections for the city or county. The ballot of submission shall be in substantially the following
 174 form:

175 Shall (insert the name of the city or county) repeal the sales tax imposed at a rate
 176 of (insert rate of percent) percent for economic development purposes?

177 YES NO

178 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become
 179 effective [on December thirty-first of the calendar year in which such repeal was approved] as
 180 provided by section 32.087. If a majority of the votes cast on the question by the qualified voters
 181 voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
 182 effective until the question is resubmitted under this section to the qualified voters of the city or
 183 county, and the repeal is approved by a majority of the qualified voters voting on the question.

184 19. Whenever the governing body of any city or county that has adopted the sales tax
 185 authorized in this section receives a petition, signed by ten percent of the registered voters of the
 186 city or county voting in the last gubernatorial election, calling for an election to repeal the sales
 187 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal
 188 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
 189 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
 190 year in which such repeal was approved. If a majority of the votes cast on the question by the
 191 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until
 192 the question is resubmitted under this section to the qualified voters and the repeal is approved
 193 by a majority of the qualified voters voting on the question.

194 20. If any provision of this section or section 67.1303 or the application thereof to any
 195 person or circumstance is held invalid, the invalidity shall not affect other provisions or
 196 application of this section or section 67.1303 which can be given effect without the invalid
 197 provision or application, and to this end the provisions of this section and section 67.1303 are
 198 declared severable.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a
 2 district sales and use tax on all retail sales made in such district which are subject to taxation
 3 pursuant to [sections 144.010 to 144.525] **chapter 144**, except sales of motor vehicles, trailers,
 4 boats or outboard motors and sales to or by public utilities and providers of communications,

5 cable, or video services. Any sales and use tax imposed pursuant to this section may be imposed
 6 in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales
 7 and use tax may be imposed for any district purpose designated by the district in its ballot of
 8 submission to its qualified voters; except that, no resolution adopted pursuant to this section shall
 9 become effective unless the board of directors of the district submits to the qualified voters of
 10 the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section.
 11 If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the
 12 sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters
 13 are opposed to the sales tax, then the resolution is void.

14 2. The ballot shall be substantially in the following form:

15 Shall the (insert name of district) Community Improvement District
 16 impose a community improvement districtwide sales and use tax at the maximum rate of
 17 (insert amount) for a period of (insert number) years from the date on which
 18 such tax is first imposed for the purpose of providing revenue for
 19 (insert general description of the purpose)?

20 YES NO

21 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 22 to the question, place an "X" in the box opposite "NO".

23 3. Within ten days after the qualified voters have approved the imposition of the sales
 24 and use tax, the district shall, in accordance with section 32.087, notify the director of the
 25 department of revenue. The sales and use tax authorized by this section shall become effective
 26 on the first day of the second calendar quarter after the director of the department of revenue
 27 receives notice of the adoption of such tax.

28 4. [The director of the department of revenue shall collect any tax adopted pursuant to
 29 this section pursuant to section 32.087] **After the effective date of any tax imposed under the
 30 provisions of this section, the director of revenue shall perform all functions incident to the
 31 administration, collection, enforcement, and operation of the tax and collect, in addition
 32 to the sales tax for the state of Missouri, the additional tax authorized under the authority
 33 of this section. The tax imposed under this section and the tax imposed under the sales tax
 34 law of the state of Missouri shall be collected together and reported upon such forms and
 35 under such administrative rules and regulations as may be prescribed by the director of
 36 revenue.**

37 5. In each district in which a sales and use tax is imposed pursuant to this section, every
 38 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when
 39 so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser
 40 to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

41 6. [In order to allow retailers to collect and report the sales and use tax authorized by this
42 section as well as all other sales and use taxes required by law in the simplest and most efficient
43 manner possible, a district may establish appropriate brackets to be used in the district imposing
44 a tax pursuant to this section in lieu of the brackets provided in section 144.285.

45 7.] The penalties provided in [sections 144.010 to 144.525] **chapter 144** shall apply to
46 violations of this section.

47 [8.] 7. All revenue received by the district from a sales and use tax imposed pursuant
48 to this section which is designated for a specific purpose shall be deposited into a special trust
49 fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted
50 pursuant to this section, all funds remaining in the special trust fund shall continue to be used
51 solely for the specific purpose designated in the resolution adopted by the qualified voters. Any
52 funds in such special trust fund which are not needed for current expenditures may be invested
53 by the board of directors pursuant to applicable laws relating to the investment of other district
54 funds.

55 [9.] 8. A district may repeal by resolution any sales and use tax imposed pursuant to this
56 section before the expiration date of such sales and use tax unless the repeal of such sales and
57 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
58 the district has borrowed or obligation the district has issued to finance any improvements or
59 services rendered for the district.

60 [10.] 9. Notwithstanding the provisions of chapter 115, an election for a district sales
61 and use tax under this section shall be conducted in accordance with the provisions of this
62 section.

63 **10. Except as provided in this section, all provisions of sections 32.085 to 32.087**
64 **shall apply to the tax imposed under this section.**

67.1712. 1. The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the
4 creation, operation and maintenance of a metropolitan park and recreation district.

5 2. In addition to the tax authorized in subsection 1 of this section, the governing body
6 of any county located within the metropolitan district as of January 1, 2012, is authorized to
7 impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail
8 sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the
9 operation and maintenance of the metropolitan park and recreation district. Such incremental
10 sales tax shall not be implemented unless approved by the voters of the county with the largest
11 population within the district and at least one other such county under subsection 2 of section
12 67.1715.

13 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all other
 14 sales taxes allowed by law. The governing body of any county within the metropolitan district
 15 enacting such an ordinance shall submit to the voters of such county a proposal to approve its
 16 ordinance imposing or increasing the tax. Such ordinance shall become effective only after the
 17 majority of the voters voting on such ordinance approve such ordinance. The provisions of
 18 sections 32.085 [and] to 32.087 shall apply to any tax and increase in tax approved pursuant to
 19 this section and sections 67.1715 to 67.1721.

 67.1775. 1. The governing body of a city not within a county, or any county of this state
 2 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent
 3 in the county or city, or city not within a county, for the purpose of providing services described
 4 in section 210.861, including counseling, family support, and temporary residential services to
 5 persons nineteen years of age or less. The question shall be submitted to the qualified voters of
 6 the county or city, or city not within a county, at a county or city or state general, primary or
 7 special election upon the motion of the governing body of the county or city, or city not within
 8 a county or upon the petition of eight percent of the qualified voters of the county or city, or city
 9 not within a county, determined on the basis of the number of votes cast for governor in such
 10 county at the last gubernatorial election held prior to the filing of the petition. The election
 11 officials of the county or city, or city not within a county, shall give legal notice as provided in
 12 chapter 115. The question shall be submitted in substantially the following form:

13 Shall County or City, solely for the purpose of establishing a community
 14 children's services fund for the purpose of providing services to protect the well-being and safety
 15 of children and youth nineteen years of age or less and to strengthen families, be authorized to
 16 levy a sales tax of (not to exceed one-quarter of a cent) in the city or county?

17 YES NO

18 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 19 of the question, then the ordinance or order and any amendments thereto shall be in effect on the
 20 first day of the second calendar quarter after the director receives notification of the local sales
 21 tax. If a question receives less than the required majority, then the governing authority of the city
 22 or county, or city not within a county, shall have no power to impose the sales tax unless and
 23 until the governing authority of the city or county, or city not within a county, has submitted
 24 another question to authorize the imposition of the sales tax authorized by this section and such
 25 question is approved by the required majority of the qualified voters voting thereon. However,
 26 in no event shall a question under this section be submitted to the voters sooner than twelve
 27 months from the date of the last question under this section.

28 2. After the effective date of any tax imposed under the provisions of this section, the
 29 director of revenue shall perform all functions incident to the administration, collection,

30 enforcement, and operation of the tax and the director of revenue shall collect in addition to the
31 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
32 The tax imposed under this section and the tax imposed under the sales tax law of the state of
33 Missouri shall be collected together and reported upon such forms and under such administrative
34 rules and regulations as may be prescribed by the director of revenue.

35 3. All sales taxes collected by the director of revenue under this section on behalf of any
36 city or county, or city not within a county[, less one percent for the cost of collection, which shall
37 be deposited in the state's general revenue fund after payment of premiums for surety bonds as
38 provided in section 32.087,] shall be deposited with the state treasurer in a special fund, which
39 is hereby created, to be known as the "Community Children's Services Fund". [The moneys in
40 the city or county, or city not within a county, community children's services fund shall not be
41 deemed to be state funds and shall not be commingled with any funds of the state.] The director
42 of revenue shall keep accurate records of the amount of money in the fund which was collected
43 in each city or county, or city not within a county, imposing a sales tax under this section, and
44 the records shall be open to the inspection of officers of each city or county, or city not within
45 a county, and the general public. Not later than the tenth day of each month, the director of
46 revenue shall distribute all moneys deposited in the fund during the preceding month by
47 distributing to the city or county treasurer, or the treasurer of a city not within a county, or such
48 other officer as may be designated by a city or county ordinance or order, or ordinance or order
49 of a city not within a county, of each city or county, or city not within a county, imposing the tax
50 authorized by this section, the sum, as certified by the director of revenue, due the city or county.

51 4. The director of revenue may authorize the state treasurer to make refunds from the
52 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
53 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
54 the credit of such counties. Each city or county, or city not within a county, shall notify the
55 director of revenue at least ninety days prior to the effective date of the expiration of the sales
56 tax authorized by this section and **the repeal shall be effective as provided by section 32.087.**
57 The director of revenue may order retention in the fund, for a period of one year, of two percent
58 of the amount collected after receipt of such notice to cover possible refunds or overpayment of
59 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
60 After one year has elapsed after the date of expiration of the tax authorized by this section in
61 such city not within a county or such city or county, the director of revenue shall remit the
62 balance in the account to the city or county, or city not within a county, and close the account of
63 that city or county, or city not within a county. The director of revenue shall notify each city or
64 county, or city not within a county, of each instance of any amount refunded or any check
65 redeemed from receipts due the city or county.

66 5. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
67 shall apply to the tax imposed under this section.

68 6. All revenues generated by the tax prescribed in this section shall be deposited in the
69 county treasury or, in a city not within a county, to the board established by law to administer
70 such fund to the credit of a special community children's services fund to accomplish the
71 purposes set out herein and in section 210.861, and shall be used for no other purpose. Such
72 fund shall be administered by a board of directors, established under section 210.861.

 67.2000. 1. This section shall be known as the "Exhibition Center and Recreational
2 Facility District Act".

3 2. An exhibition center and recreational facility district may be created under this section
4 in the following counties:

5 (1) Any county of the first classification with more than seventy-one thousand three
6 hundred but less than seventy-one thousand four hundred inhabitants;

7 (2) Any county of the first classification with more than one hundred ninety-eight
8 thousand but less than one hundred ninety-nine thousand two hundred inhabitants;

9 (3) Any county of the first classification with more than eighty-five thousand nine
10 hundred but less than eighty-six thousand inhabitants;

11 (4) Any county of the second classification with more than fifty-two thousand six
12 hundred but less than fifty-two thousand seven hundred inhabitants;

13 (5) Any county of the first classification with more than one hundred four thousand six
14 hundred but less than one hundred four thousand seven hundred inhabitants;

15 (6) Any county of the third classification without a township form of government and
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

17 (7) Any county of the first classification with more than thirty-seven thousand but less
18 than thirty-seven thousand one hundred inhabitants;

19 (8) Any county of the third classification without a township form of government and
20 with more than twenty-three thousand five hundred but less than twenty-three thousand six
21 hundred inhabitants;

22 (9) Any county of the third classification without a township form of government and
23 with more than nineteen thousand three hundred but less than nineteen thousand four hundred
24 inhabitants;

25 (10) Any county of the first classification with more than two hundred forty thousand
26 three hundred but less than two hundred forty thousand four hundred inhabitants;

27 (11) Any county of the third classification with a township form of government and with
28 more than eight thousand nine hundred but fewer than nine thousand inhabitants;

29 (12) Any county of the third classification without a township form of government and
30 with more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

31 (13) Any county of the third classification with a township form of government and with
32 more than eight thousand but fewer than eight thousand one hundred inhabitants;

33 (14) Any county of the third classification with a township form of government and with
34 more than eleven thousand five hundred but fewer than eleven thousand six hundred inhabitants.

35 3. Whenever not less than fifty owners of real property located within any county listed
36 in subsection 2 of this section desire to create an exhibition center and recreational facility
37 district, the property owners shall file a petition with the governing body of each county located
38 within the boundaries of the proposed district requesting the creation of the district. The district
39 boundaries may include all or part of the counties described in this section. The petition shall
40 contain the following information:

41 (1) The name and residence of each petitioner and the location of the real property
42 owned by the petitioner;

43 (2) A specific description of the proposed district boundaries, including a map
44 illustrating the boundaries; and

45 (3) The name of the proposed district.

46 4. Upon the filing of a petition pursuant to this section, the governing body of any county
47 described in this section may, by resolution, approve the creation of a district. Any resolution
48 to establish such a district shall be adopted by the governing body of each county located within
49 the proposed district, and shall contain the following information:

50 (1) A description of the boundaries of the proposed district;

51 (2) The time and place of a hearing to be held to consider establishment of the proposed
52 district;

53 (3) The proposed sales tax rate to be voted on within the proposed district; and

54 (4) The proposed uses for the revenue generated by the new sales tax.

55 5. Whenever a hearing is held as provided by this section, the governing body of each
56 county located within the proposed district shall:

57 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of
58 general circulation in each county located within the proposed district, with the first publication
59 to occur not more than thirty days before the hearing, and the second publication to occur not
60 more than fifteen days or less than ten days before the hearing;

61 (2) Hear all protests and receive evidence for or against the establishment of the
62 proposed district; and

63 (3) Rule upon all protests, which determinations shall be final.

64 6. Following the hearing, if the governing body of each county located within the
65 proposed district decides to establish the proposed district, it shall adopt an order to that effect;
66 if the governing body of any county located within the proposed district decides to not establish
67 the proposed district, the boundaries of the proposed district shall not include that county. The
68 order shall contain the following:

- 69 (1) The description of the boundaries of the district;
- 70 (2) A statement that an exhibition center and recreational facility district has been
71 established;
- 72 (3) The name of the district;
- 73 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section;
- 74 and
- 75 (5) A declaration that the district is a political subdivision of the state.

76 7. A district established pursuant to this section may, at a general, primary, or special
77 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of
78 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,
79 which are subject to taxation pursuant to sections 144.010 to 144.525, to fund the acquisition,
80 construction, maintenance, operation, improvement, and promotion of an exhibition center and
81 recreational facilities. The ballot of submission shall be in substantially the following form:

82 Shall the (name of district) impose a sales tax of one-fourth
83 of one percent to fund the acquisition, construction, maintenance, operation, improvement, and
84 promotion of an exhibition center and recreational facilities, for a period of (insert
85 number of years)?

86 YES NO

87 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
88 to the question, place an "X" in the box opposite "NO".

89

90 If a majority of the votes cast in the portion of any county that is part of the proposed district
91 favor the proposal, then the sales tax shall become effective in that portion of the county [that
92 is part of the proposed district on the first day of the first calendar quarter immediately following
93 the election] **as provided by section 32.087**. If a majority of the votes cast in the portion of a
94 county that is a part of the proposed district oppose the proposal, then that portion of such county
95 shall not impose the sales tax authorized in this section until after the county governing body has
96 submitted another such sales tax proposal and the proposal is approved by a majority of the
97 qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing
98 body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than
99 twelve months from the date of the last proposal submitted pursuant to this section. If the

100 qualified voters in two or more counties that have contiguous districts approve the sales tax
101 proposal, the districts shall combine to become one district.

102 8. There is hereby created a board of trustees to administer any district created and the
103 expenditure of revenue generated pursuant to this section consisting of four individuals to
104 represent each county approving the district, as provided in this subsection. The governing body
105 of each county located within the district, upon approval of that county's sales tax proposal, shall
106 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging
107 business located within the taxing district, or their designee, at least one shall be an owner of a
108 lodging facility located within the district, or their designee, and all members shall reside in the
109 district except that one nonlodging business owner, or their designee, and one lodging facility
110 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five
111 years of age and a resident of this state. Of the initial trustees appointed from each county, two
112 shall hold office for two years, and two shall hold office for four years. Trustees appointed after
113 expiration of the initial terms shall be appointed to a four-year term by the governing body of the
114 county the trustee represents, with the initially appointed trustee to remain in office until a
115 successor is appointed, and shall take office upon being appointed. Each trustee may be
116 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the
117 office was originally appointed. The trustees shall not receive compensation for their services,
118 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and
119 other officers necessary for its membership. Trustees may be removed if:

120 (1) By a two-thirds vote, the board moves for the member's removal and submits such
121 motion to the governing body of the county from which the trustee was appointed; and

122 (2) The governing body of the county from which the trustee was appointed, by a
123 majority vote, adopts the motion for removal.

124 9. The board of trustees shall have the following powers, authority, and privileges:

125 (1) To have and use a corporate seal;

126 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

127 (3) To enter into contracts, franchises, and agreements with any person or entity, public
128 or private, affecting the affairs of the district, including contracts with any municipality, district,
129 or state, or the United States, and any of their agencies, political subdivisions, or
130 instrumentalities, for the funding, including without limitation interest rate exchange or swap
131 agreements, planning, development, construction, acquisition, maintenance, or operation of a
132 single exhibition center and recreational facilities or to assist in such activity. "Recreational
133 facilities" means locations explicitly designated for public use where the primary use of the
134 facility involves participation in hobbies or athletic activities;

135 (4) To borrow money and incur indebtedness and evidence the same by certificates,
136 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district
137 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,
138 notes, and other obligations issued or delivered by the district may be secured by mortgage,
139 pledge, or deed of trust of any or all of the property and income of the district. Every issue of
140 such bonds, notes, or other obligations shall be payable out of property and revenues of the
141 district and may be further secured by other property of the district, which may be pledged,
142 assigned, mortgaged, or a security interest granted for such payment, without preference or
143 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
144 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be
145 authorized by resolution of the district board, and shall bear such date or dates, and shall mature
146 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such
147 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or
148 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound
149 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
150 manner, be payable in such place or places, and be subject to redemption as such resolution may
151 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold
152 at either public or private sale, at such interest rates, and at such price or prices as the district
153 shall determine;

154 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and
155 personal property in furtherance of district purposes;

156 (6) To refund any bonds, notes, or other obligations of the district without an election.
157 The terms and conditions of refunding obligations shall be substantially the same as those of the
158 original issue, and the board shall provide for the payment of interest at not to exceed the legal
159 rate, and the principal of such refunding obligations in the same manner as is provided for the
160 payment of interest and principal of obligations refunded;

161 (7) To have the management, control, and supervision of all the business and affairs of
162 the district, and the construction, installation, operation, and maintenance of district
163 improvements therein; to collect rentals, fees, and other charges in connection with its services
164 or for the use of any of its facilities;

165 (8) To hire and retain agents, employees, engineers, and attorneys;

166 (9) To receive and accept by bequest, gift, or donation any kind of property;

167 (10) To adopt and amend bylaws and any other rules and regulations not in conflict with
168 the constitution and laws of this state, necessary for the carrying on of the business, objects, and
169 affairs of the board and of the district; and

170 (11) To have and exercise all rights and powers necessary or incidental to or implied
171 from the specific powers granted by this section.

172 10. There is hereby created the "Exhibition Center and Recreational Facility District
173 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this
174 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund
175 shall be used solely for the purposes authorized in this section. [Moneys in the trust fund shall
176 be considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri.] The
177 director of revenue shall invest moneys in the trust fund in the same manner as other funds are
178 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.
179 All sales taxes collected by the director of revenue pursuant to this section on behalf of the
180 district, less one percent for the cost of collection which shall be deposited in the state's general
181 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall
182 be deposited in the trust fund. The director of revenue shall keep accurate records of the amount
183 of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to
184 this section, and the records shall be open to the inspection of the officers of each district and the
185 general public. Not later than the tenth day of each month, the director of revenue shall
186 distribute all moneys deposited in the trust fund during the preceding month to the district. The
187 director of revenue may authorize refunds from the amounts in the trust fund and credited to the
188 district for erroneous payments and overpayments made, and may redeem dishonored checks and
189 drafts deposited to the credit of the district.

190 11. The sales tax authorized by this section is in addition to all other sales taxes allowed
191 by law. **After the effective date of any tax imposed under the provisions of this section, the**
192 **director of revenue shall perform all functions incident to the administration, collection,**
193 **enforcement, and operation of the tax and collect, in addition to the sales tax for the state**
194 **of Missouri, the additional tax authorized under the authority of this section. The tax**
195 **imposed under this section and the tax imposed under the sales tax law of the state of**
196 **Missouri shall be collected together and reported upon such forms and under such**
197 **administrative rules and regulations as may be prescribed by the director of revenue.**

198 12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
199 apply to the sales tax imposed pursuant to this section.

200 [12.] 13. Any sales tax imposed pursuant to this section shall not extend past the initial
201 term approved by the voters unless an extension of the sales tax is submitted to and approved by
202 the qualified voters in each county in the manner provided in this section. Each extension of the
203 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the
204 extension shall be in substantially the following form:

205 Shall the (name of district) extend the sales tax of one-fourth of one percent for
206 a period of (insert number of years) years to fund the acquisition, construction,
207 maintenance, operation, improvement, and promotion of an exhibition center and recreational
208 facilities?

209 YES NO

210 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
211 to the question, place an "X" in the box opposite "NO".

212

213 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the
214 rate and for the time period approved by the voters. If a sales tax extension is not approved, the
215 district may submit another sales tax proposal as authorized in this section, but the district shall
216 not submit such a proposal to the voters sooner than twelve months from the date of the last
217 extension submitted.

218 [13.] 14. Once the sales tax authorized by this section is abolished or terminated by any
219 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
220 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while
221 the district has any financing or other obligations outstanding; provided that any new financing,
222 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation
223 incurred more than ten years after voter approval of the sales tax provided in this section or more
224 than ten years after any voter-approved extension thereof shall not cause the extension of the
225 sales tax provided in this section or cause the final maturity of any financing or other obligations
226 outstanding to be extended. Any funds in the trust fund which are not needed for current
227 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)
228 of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the
229 district abolishes the sales tax, the district shall notify the director of revenue of the action at
230 least ninety days before the effective date of the repeal, and the director of revenue may order
231 retention in the trust fund, for a period of one year, of two percent of the amount collected after
232 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem
233 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
234 after the effective date of abolition of the sales tax in the district, the director of revenue shall
235 remit the balance in the account to the district and close the account of the district. The director
236 of revenue shall notify the district of each instance of any amount refunded or any check
237 redeemed from receipts due the district.

238 [14.] 15. In the event that the district is dissolved or terminated by any means, the
239 governing bodies of the counties in the district shall appoint a person to act as trustee for the
240 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall

241 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
 242 with sufficient security, approved by the governing bodies of the counties, to the use of the
 243 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and
 244 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
 245 obligations of the district, shall pay over to the county treasurer of each county in the district and
 246 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears
 247 to the total levy for the district in the previous three years or since the establishment of the
 248 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee
 249 shall deliver to the clerk of the governing body of any county in the district all books, papers,
 250 records, and deeds belonging to the dissolved district.

67.2030. 1. The governing authority of any city of the fourth classification with more
 2 than one thousand six hundred but less than one thousand seven hundred inhabitants and located
 3 in any county of the first classification with more than seventy-three thousand seven hundred but
 4 less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by
 5 ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail
 6 sales made in such city which are subject to taxation pursuant to sections 144.010 to 144.525 for
 7 the promotion of tourism in such city. The tax authorized by this section shall be in addition to
 8 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales
 9 tax pursuant to this section shall be effective unless the governing authority of the city submits
 10 to the qualified voters of the city, at any municipal or state general, primary, or special election,
 11 a proposal to authorize the governing authority of the city to impose a tax.

12 2. The ballot of submission shall be in substantially the following form:

13 Shall the city of (city's name) impose a citywide sales tax of (insert
 14 amount) for the purpose of promoting tourism in the city?

15 YES NO

16 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 17 to the question, place an "X" in the box opposite "NO".

18
 19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 20 of the proposal, then the ordinance or order and any amendments thereto shall be in effect [on
 21 the first day of the first calendar quarter immediately following notification to the director of the
 22 department of revenue of the election approving the proposal] **as provided by section 32.087.**
 23 If a proposal receives less than the required majority, then the governing authority of the city
 24 shall have no power to impose the sales tax unless and until the governing authority of the city
 25 has submitted another proposal to authorize the imposition of the sales tax authorized by this
 26 section and such proposal is approved by the required majority of the qualified voters voting

27 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
28 sooner than twelve months from the date of the last proposal pursuant to this section.

29 3. [On and after the effective date of any tax authorized in this section, the city may
30 adopt one of the two following provisions for the collection and administration of the tax:

31 (1) The city may adopt rules and regulations for the internal collection of such tax by the
32 city officers usually responsible for collection and administration of city taxes; or

33 (2) The city may enter into an agreement with the director of revenue of the state of
34 Missouri for the purpose of collecting the tax authorized in this section. In the event any city
35 enters into an agreement with the director of revenue of the state of Missouri for the collection
36 of the tax authorized in this section, the director of revenue shall perform all functions incident
37 to the administration, collection, enforcement, and operation of such tax, and the director of
38 revenue shall collect the additional tax authorized in this section. The tax authorized in this
39 section shall be collected and reported upon such forms and under such administrative rules and
40 regulations as may be prescribed by the director of revenue, and the director of revenue shall
41 retain an amount not to exceed one percent for cost of collection.

42 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of
43 one percent and interest not to exceed two percent per month on unpaid taxes which shall be
44 considered delinquent thirty days after the last day of each quarter] **After the effective date of
45 any tax imposed under the provisions of this section, the director of revenue shall perform
46 all functions incident to the administration, collection, enforcement, and operation of the
47 tax and collect, in addition to the sales tax for the state of Missouri, the additional tax
48 authorized under the authority of this section. The tax imposed under this section and the
49 tax imposed under the sales tax law of the state of Missouri shall be collected together and
50 reported upon such forms and under such administrative rules and regulations as may be
51 prescribed by the director of revenue.**

52 [5.] 4. (1) The governing authority of any city that has adopted any sales tax pursuant
53 to this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at
54 least ten percent of the qualified voters in the city, submit the question of repeal of the sales tax
55 to the qualified voters at any primary or general election. The ballot of submission shall be in
56 substantially the following form:

57 Shall (insert name of city) repeal the sales tax of (insert rate of percent)
58 percent for tourism purposes now in effect in (insert name of city)?

59 YES NO

60 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
61 to the question, place an "X" in the box opposite "NO".

62

63 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
64 effective on December thirty-first of the calendar year in which such repeal was approved. **If the**
65 **city or county abolishes the tax, the city or county shall notify the director of revenue of the**
66 **action at least one hundred twenty days prior to the effective date of the repeal.**

67 (2) Once the tax is repealed as provided in this section, all funds remaining in any trust
68 fund or account established to receive revenues generated by the tax shall be used solely for the
69 original stated purpose of the tax. Any funds which are not needed for current expenditures may
70 be invested by the governing authority in accordance with applicable laws relating to the
71 investment of other city funds.

72 (3) The governing authority of a city repealing a tax pursuant to this section shall notify
73 the director of revenue of the action at least forty-five days before the effective date of the repeal
74 and the director of revenue may order retention in any trust fund created in the state treasury
75 associated with the tax, for a period of one year, of two percent of the amount collected after
76 receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored
77 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
78 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the
79 trust fund to the city and close the account of that city. The director of revenue shall notify each
80 city of each instance of any amount refunded or any check redeemed from receipts due the city.

81 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or
82 terminates a taxing district, the governing authority of the city shall appoint a person to act as
83 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the
84 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall
85 give bond with sufficient security, approved by the governing authority of the city, to the use of
86 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have
87 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
88 obligations of the district, shall pay over to the city treasurer or the equivalent official and take
89 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver
90 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging
91 to the dissolved district.

92 [6.] 5. Except as modified in this section, all provisions of sections 32.085 [and] to
93 32.087 shall apply to the tax imposed pursuant to this section.

67.2525. 1. Each member of the board of directors shall have the following
2 qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident registered
4 voter in the subdistrict that he or she represents, or be a property owner or, as to those

5 subdistricts in which there are not registered voters who are residents, a property owner or
6 representative of a property owner in the subdistrict he or she represents;

7 (2) Be at least twenty-one years of age and a registered voter in the district.

8 2. The district shall be subdivided into at least five but not more than fifteen subdistricts,
9 which shall be represented by one representative on the district board of directors. All board
10 members shall have terms of four years, including the initial board of directors. All members
11 shall take office upon being appointed and shall remain in office until a successor is appointed
12 by the mayor or chairman of the municipality in which the district is located, or elected by the
13 property owners in those subdistricts without registered voters.

14 3. For those subdistricts which contain one or more registered voters, the mayor or
15 chairman of the city, town, or village shall, with the consent of the governing body, appoint a
16 registered voter residing in the subdistrict to the board of directors.

17 4. For those subdistricts which contain no registered voters, the property owners who
18 collectively own one or more parcels of real estate comprising more than half of the land situated
19 in each subdistrict shall meet and shall elect a representative to serve upon the board of directors.
20 The clerk of the city, town, or village in which the petition was filed shall, unless waived in
21 writing by all property owners in the subdistrict, give notice by causing publication to be made
22 once a week for two consecutive weeks in a newspaper of general circulation in the county, the
23 last publication of which shall be at least ten days before the day of the meeting required by this
24 section, to call a meeting of the owners of real property within the subdistrict at a day and hour
25 specified in a public place in the city, town, or village in which the petition was filed for the
26 purpose of electing members of the board of directors.

27 5. The property owners, when assembled, shall organize by the election of a temporary
28 chairman and secretary of the meeting who shall conduct the election. An election shall be
29 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At
30 the election, each acre of real property within the subdistrict shall represent one share, and each
31 owner, including corporations and other entities, may have one vote in person or for every acre
32 of real property owned by such person within the subdistrict. Each voter which is not an
33 individual shall determine how to cast its vote as provided for in its articles of incorporation,
34 articles of organization, articles of partnership, bylaws, or other document which sets forth an
35 appropriate mechanism for the determination of the entity's vote. If a voter has no such
36 mechanism, then its vote shall be cast as determined by a majority of the persons who run the
37 day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary
38 chairman and secretary to the municipal clerk if the district is established by a municipality
39 described in this section, or to the circuit clerk if the district is established by a circuit court.

40 6. Successor boards shall be appointed or elected, depending upon the presence or
41 absence of resident registered voters, by the mayor or chairman of a city, town, or village
42 described in this section, or the property owners as set forth above; provided, however, that
43 elections held by the property owners after the initial board is elected shall be certified to the
44 municipal clerk of the city, town, or village where the district is located and the board of
45 directors of the district.

46 7. Should a vacancy occur on the board of directors, the mayor or chairman of the city,
47 town, or village if there are registered voters within the subdistrict, or a majority of the owners
48 of real property in a subdistrict if there are not registered voters in the subdistrict, shall have the
49 authority to appoint or elect, as set forth in this section, an interim director to complete any
50 unexpired term of a director caused by resignation or disqualification.

51 8. The board shall possess and exercise all of the district's legislative and executive
52 powers, including:

53 (1) The power to fund, promote and provide educational, civic, musical, theatrical,
54 cultural, concerts, lecture series, and related or similar entertainment events or activities, and
55 fund, promote, plan, design, construct, improve, maintain, and operate public improvements,
56 transportation projects, and related facilities within the district;

57 (2) The power to accept and disburse tax or other revenue collected in the district; and

58 (3) The power to receive property by gift or otherwise.

59 9. Within thirty days after the selection of the initial directors, the board shall meet. At
60 its first meeting and annually thereafter the board shall elect a chairman from its members.

61 10. The board shall appoint an executive director, district secretary, treasurer, and such
62 other officers or employees as it deems necessary.

63 11. At the first meeting, the board, by resolution, shall define the first and subsequent
64 fiscal years of the district, and shall adopt a corporate seal.

65 12. A simple majority of the board shall constitute a quorum. If a quorum exists, a
66 majority of those voting shall have the authority to act in the name of the board, and approve any
67 board resolution.

68 13. At the first meeting, the board, by resolution, shall receive the certification of the
69 election regarding the sales tax, and may impose the sales tax in all subdistricts approving the
70 imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become
71 effective [on the first day of the first calendar quarter immediately following the action by the
72 district board of directors imposing the tax] **as provided by section 32.087.**

73 14. Each director shall devote such time to the duties of the office as the faithful
74 discharge thereof may require and be reimbursed for his or her actual expenditures in the

75 performance of his or her duties on behalf of the district. Directors may be compensated, but
76 such compensation shall not exceed one hundred dollars per month.

77 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district
78 shall have the following general powers:

79 (1) To sue and be sued in its own name, and to receive service of process, which shall
80 be served upon the district secretary;

81 (2) To fix compensation of its employees and contractors;

82 (3) To enter into contracts, franchises, and agreements with any person or entity, public
83 or private, affecting the affairs of the district, including contracts with any municipality, district,
84 or state, or the United States, and any of their agencies, political subdivisions, or
85 instrumentalities, for the funding, including without limitation, interest rate exchange or swap
86 agreements, planning, development, construction, acquisition, maintenance, or operation of a
87 district facility or to assist in such activity;

88 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage,
89 and encumber real and personal property in furtherance of district purposes;

90 (5) To collect and disburse funds for its activities;

91 (6) To collect taxes and other revenues;

92 (7) To borrow money and incur indebtedness and evidence the same by certificates,
93 notes, bonds, debentures, or refunding of any such obligations for the purpose of paying all or
94 any part of the cost of land, construction, development, or equipping of any facilities or
95 operations of the district;

96 (8) To own or lease real or personal property for use in connection with the exercise of
97 powers pursuant to this subsection;

98 (9) To provide for the election or appointment of officers, including a chairman,
99 treasurer, and secretary. Officers shall not be required to be residents of the district, and one
100 officer may hold more than one office;

101 (10) To hire and retain agents, employees, engineers, and attorneys;

102 (11) To enter into entertainment contracts binding the district and artists, agencies, or
103 performers, management contracts, contracts relating to the booking of entertainment and the
104 sale of tickets, and all other contracts which relate to the purposes of the district;

105 (12) To contract with a local government, a corporation, partnership, or individual
106 regarding funding, promotion, planning, designing, constructing, improving, maintaining, or
107 operating a project or to assist in such activity;

108 (13) To contract for transfer to a city, town, or village such district facilities and
109 improvements free of cost or encumbrance on such terms set forth by contract;

110 (14) To exercise such other powers necessary or convenient for the district to accomplish
111 its purposes which are not inconsistent with its express powers.

112 16. A district may at any time authorize or issue notes, bonds, or other obligations for
113 any of its powers or purposes. Such notes, bonds, or other obligations:

114 (1) Shall be in such amounts as deemed necessary by the district, including costs of
115 issuance thereof;

116 (2) Shall be payable out of all or any portion of the revenues or other assets of the
117 district;

118 (3) May be secured by any property of the district which may be pledged, assigned,
119 mortgaged, or otherwise encumbered for payment;

120 (4) Shall be authorized by resolution of the district, and if issued by the district, shall
121 bear such date or dates, and shall mature at such time or times, but not in excess of forty years,
122 as the resolution shall specify;

123 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued
124 as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or
125 zero coupon bonds, be issued in such manner, be payable in such place or places and subject to
126 redemption as such resolution may provide; and

127 (6) May be sold at either public or private sale, at such interest rates, and at such price
128 or prices as the district shall determine.

129

130 The provisions of this subsection are applicable to the district notwithstanding the provisions of
131 section 108.170.

67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any
2 time by the district by issuing refunding bonds in such amount as the district may deem
3 necessary. Such bonds shall be subject to and shall have the benefit of the foregoing provisions
4 regarding notes, bonds, and other obligations. Without limiting the generality of the foregoing,
5 refunding bonds may include amounts necessary to finance any premium, unpaid interest, and
6 costs of issuance in connection with the refunding bonds. Any such refunding may be effected
7 whether the bonds to be refunded then shall have matured or thereafter shall mature, either by
8 sale of the refunding bonds and the application of the proceeds thereof to the payment of the
9 obligations being refunded or the exchange of the refunding bonds for the obligations being
10 refunded with the consent of the holders of the obligations being refunded.

11 2. Notes, bonds, or other indebtedness of the district shall be exclusively the
12 responsibility of the district payable solely out of the district funds and property and shall not
13 constitute a debt or liability of the state of Missouri or any agency or political subdivision of the
14 state. Any notes, bonds, or other indebtedness of the district shall state on their face that they

15 are not obligations of the state of Missouri or any agency or political subdivision thereof other
16 than the district.

17 3. Any district may by resolution impose a district sales tax of up to one-half of one
18 percent on all retail sales made in such district that are subject to taxation pursuant to the
19 provisions of sections 144.010 to 144.525. Upon voter approval, and receiving the necessary
20 certifications from the governing body of the municipality in which the district is located, or
21 from the circuit court if the district was formed by the circuit court, the board of directors shall
22 have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter
23 approval of the question of the imposing sales tax shall be in accordance with section 67.2520.
24 [The sales tax shall become effective in those subdistricts that approve the sales tax on the first
25 day of the first calendar quarter immediately following the passage of a resolution by the board
26 of directors imposing the sales tax.

27 4. In each district in which a sales tax has been imposed in the manner provided by this
28 section, every retailer shall add the tax imposed by the district pursuant to this section to the
29 retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a
30 debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner
31 as the purchase price.

32 5. In order to permit sellers required to collect and report the sales tax authorized by this
33 section to collect the amount required to be reported and remitted, but not to change the
34 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
35 fractions of pennies, the district may establish appropriate brackets which shall be used in the
36 district imposing a tax pursuant to this section in lieu of those brackets provided in section
37 144.285.

38 6.] 4. All revenue received by a district from the sales tax authorized by this section
39 shall be deposited in a special trust fund and shall be used solely for the purposes of the district.
40 Any funds in such special trust fund which are not needed for the district's current expenditures
41 may be invested by the district board of directors in accordance with applicable laws relating to
42 the investment of other district funds.

43 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the
44 receipts from the sale at retail of all tangible personal property or taxable services at retail within
45 the district adopting such tax, if such property and services are subject to taxation by the state
46 of Missouri pursuant to the provisions of sections 144.010 to 144.525. Any district sales tax
47 imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the
48 subdistricts approving the sales tax.

49 [8. The resolution imposing the sales tax pursuant to this section shall impose upon all
50 sellers a tax for the privilege of engaging in the business of selling tangible personal property or

51 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
52 to 144.525 and the rules and regulations of the director of revenue issued pursuant thereto;
53 except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the
54 tax shall be reported and returned to and collected by the district.

55 9. (1) On and after the effective date of any sales tax imposed pursuant to this section,
56 the district shall perform all functions incident to the administration, collection, enforcement, and
57 operation of the tax. The sales tax imposed pursuant to this section shall be collected and
58 reported upon such forms and under such administrative rules and regulations as may be
59 prescribed by the district.

60 (2) **6. After the effective date of any tax imposed under the provisions of this**
61 **section, the director of revenue shall perform all functions incident to the administration,**
62 **collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**
63 **the state of Missouri, the additional tax authorized under the authority of this section. The**
64 **tax imposed under this section and the tax imposed under the sales tax law of the state of**
65 **Missouri shall be collected together and reported upon such forms and under such**
66 **administrative rules and regulations as may be prescribed by the director of revenue.**

67 7. All [such] sales taxes [collected by the district] shall be deposited by the district in a
68 special fund to be expended for the purposes authorized in this section. The district shall keep
69 accurate records of the amount of money which was collected pursuant to this section, and the
70 records shall be open to the inspection of officers of each district and the general public.

71 [(3) The district may contract with the municipality that the district is within for the
72 municipality to collect any revenue received by the district and, after deducting the cost of such
73 collection, but not to exceed one percent of the total amount collected, deposit such revenue in
74 a special trust account. Such revenue and interest may be applied by the municipality to
75 expenses, costs, or debt service of the district at the direction of the district as set forth in a
76 contract between the municipality and the district.

77 10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing
78 the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality
79 provision, shall apply to the collection of the tax imposed by this section, except as modified in
80 this section.

81 (2) All exemptions granted to agencies of government, organizations, persons, and to
82 the sale of certain articles and items of tangible personal property and taxable services pursuant
83 to the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition
84 and collection of the tax imposed by this section.

85 (3) The same sales tax permit, exemption certificate, and retail certificate required by
86 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall

87 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
88 certificate shall be required; except that the district may prescribe a form of exemption certificate
89 for an exemption from the tax imposed by this section.

90 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws
91 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
92 applicable to any taxes collected pursuant to the provisions of this section.

93 (5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for
94 violation of those sections are hereby made applicable to violations of this section.

95 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all
96 retail sales shall be deemed to be consummated at the place of business of the retailer unless the
97 tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state
98 destination or to a common carrier for delivery to an out-of-state destination. In the event a
99 retailer has more than one place of business in this state which participates in the sale, the sale
100 shall be deemed to be consummated at the place of business of the retailer where the initial order
101 for the tangible personal property is taken, even though the order must be forwarded elsewhere
102 for acceptance, approval of credit, shipment, or billing.

103 A sale by a retailer's employee shall be deemed to be consummated at the place of business from
104 which the employee works.

105 (7)] 8. Subsequent to the initial approval by the voters and implementation of a sales tax
106 in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of
107 one percent on retail sales as provided in this subsection. The election shall be conducted in
108 accordance with section 67.2520; provided, however, that the district board of directors may
109 place the question of the increase of the sales tax before the voters of the district by resolution,
110 and the municipal clerk of the city, town, or village which originally conducted the incorporation
111 of the district, or the circuit clerk of the court which originally conducted the incorporation of
112 the district, shall conduct the subsequent election. In subsequent elections, the election judges
113 shall certify the election results to the district board of directors. The ballot of submission shall
114 be in substantially the following form:

115 Shall (name of district) increase the (insert amount) percent district
116 sales tax now in effect to..... (insert amount) in the (name of district)?

117 YES NO

118 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
119 to the question, place an "X" in the box opposite "NO".

121 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
122 are in favor of the increase, the increase shall become effective [December thirty-first of the
123 calendar year in which such increase was approved] **as provided by section 32.087.**

124 [11.] **9.** (1) There shall not be any election as provided for in this section while the
125 district has any financing or other obligations outstanding.

126 (2) The board, when presented with a petition signed by at least one-third of the
127 registered voters in a district that voted in the last gubernatorial election, or signed by at least
128 two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax
129 shall submit the question to the voters using the same procedure by which the imposing tax was
130 voted. The ballot of submission shall be in substantially the following form:

131 Shall (name of district) dissolve and repeal the (insert amount) percent
132 district sales tax now in effect in the (name of district)?

133 YES NO

134 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
135 to the question, place an "X" in the box opposite "NO".

136
137 Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with
138 section 67.2520; provided, however, that the district board of directors may place the question
139 of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city,
140 town, or village which originally conducted the incorporation of the district, or the circuit clerk
141 of the court which originally conducted the incorporation of the district, shall conduct the
142 subsequent election. In subsequent elections the election judges shall certify the election results
143 to the district board of directors.

144 (3) If a majority of the votes cast on the proposal by the qualified voters of the district
145 voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of
146 the calendar year in which such repeal was approved or after the repayment of the district's
147 indebtedness, whichever occurs later. **If the district abolishes the tax, the district shall notify**
148 **the director of revenue of the action at least one hundred twenty days prior to the effective**
149 **date of the repeal.**

150 [12.] **10.** (1) At such time as the board of directors of the district determines that further
151 operation of the district is not in the best interests of the inhabitants of the district, and that the
152 district should dissolve, the board shall submit for a vote in an election held throughout the
153 district the question of whether the district should be abolished. The question shall be submitted
154 in substantially the following form:

155 Shall the theater, cultural arts, and entertainment district be abolished?

156 YES NO

157 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
158 to the question, place an "X" in the box opposite "NO".

159 (2) The district board shall not propose the question to abolish the district while there
160 are outstanding claims or causes of action pending against the district, while the district liabilities
161 exceed its assets, while indebtedness of the district is outstanding, or while the district is
162 insolvent, in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting
163 the question to abolish the district to a vote of the entire district, the state auditor shall audit the
164 district to determine the financial status of the district, and whether the district may be abolished
165 pursuant to law. The vote on the abolition of the district shall be conducted by the municipal
166 clerk of the city, town, or village in which the district is located. The procedure shall be the same
167 as in section 67.2520, except that the question shall be determined by the qualified voters of the
168 entire district. No individual subdistrict may be abolished, except at such time as the district is
169 abolished.

170 (3) While the district still exists, it shall continue to accrue all revenues to which it is
171 entitled at law.

172 (4) Upon receipt by the board of directors of the district of the certification by the city,
173 town, or village in which the district is located that the majority of those voting within the entire
174 district have voted to abolish the district, and if the state auditor has determined that the district's
175 financial condition is such that it may be abolished pursuant to law, then the board of directors
176 of the district shall:

177 (a) Sell any remaining district real or personal property it wishes, and then transfer the
178 proceeds and any other real or personal property owned by the district to the city, town, or village
179 in which the district is located, including revenues due and owing the district, for its further use
180 and disposition;

181 (b) Terminate the employment of any remaining district employees, and otherwise
182 conclude its affairs;

183 (c) At a public meeting of the district, declare by a resolution of the board of directors
184 passed by a majority vote that the district has been abolished effective that date;

185 (d) Cause copies of that resolution under seal to be filed with the secretary of state and
186 the city, town, or village in which the district is located. Upon the completion of the final act
187 specified in this subsection, the legal existence of the district shall cease.

188 (5) The legal existence of the district shall not cease for a period of two years after voter
189 approval of the abolition.

190 **11. Except as provided in this section, all provisions of sections 32.085 to 32.087**
191 **shall apply to the tax imposed under this section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body
 2 of any home rule city with more than one hundred fifty-one thousand five hundred but less than
 3 one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order
 4 or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax
 5 under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth,
 6 one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one
 7 percent, shall not be imposed for longer than three years, and shall be imposed solely for the
 8 purpose of funding the construction, operation, and maintenance of capital improvements in the
 9 city's center city. The governing body may issue bonds for the funding of such capital
 10 improvements, which will be retired by the revenues received from the sales tax authorized by
 11 this section. The order or ordinance shall not become effective unless the governing body of the
 12 city submits to the voters residing within the city at a state or municipal general, primary, or
 13 special election a proposal to authorize the governing body of the city to impose a tax under this
 14 section. The tax authorized in this section shall be in addition to all other sales taxes imposed
 15 by law, and shall be stated separately from all other charges and taxes.

16 2. The ballot submission for the tax authorized in this section shall be in substantially
 17 the following form:

18 Shall (insert the name of the city) impose a sales tax at a rate of
 19(insert rate of percent) percent for [a] capital improvements purposes in the city's center
 20 city for a period of (insert number of years, not to exceed three) years?

21 YES NO

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 23 of the question, then the tax shall become effective on the first day of the second calendar quarter
 24 after the director of revenue receives notice of the adoption of the sales tax. If a majority of the
 25 votes cast on the question by the qualified voters voting thereon are opposed to the question, then
 26 the tax shall not become effective unless and until the question is resubmitted under this section
 27 to the qualified voters and such question is approved by a majority of the qualified voters voting
 28 on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner
 29 than twelve months from the date of the proposal under this section.

30 3. Any sales tax imposed under this section shall be administered, collected, enforced,
 31 and operated as required in [section] **sections 32.085 to 32.087**. All revenue generated by the
 32 tax shall be deposited in a special trust fund and shall be used solely for the designated purposes.
 33 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely
 34 for the designated purposes. Any funds in the special trust fund which are not needed for current
 35 expenditures shall be invested in the same manner as other funds are invested. Any interest and
 36 moneys earned on such investments shall be credited to the fund.

37 4. The director of revenue may authorize the state treasurer to make refunds from the
 38 amounts in the trust fund and credited to any city for erroneous payments and overpayments
 39 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any
 40 city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days
 41 before the effective date of the repeal, and the director of revenue may order retention in the trust
 42 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
 43 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
 44 deposited to the credit of such accounts. After one year has elapsed after the effective date of
 45 abolition of the tax in such city, the director of revenue shall remit the balance in the account to
 46 the city and close the account of that city. The director of revenue shall notify each city of each
 47 instance of any amount refunded.

48 5. The governing body of any city that has adopted the sales tax authorized in this section
 49 may submit the question of repeal of the tax to the voters on any date available for elections for
 50 the city. The ballot of submission shall be in substantially the following form:

51 Shall (insert the name of the city) repeal the sales tax imposed at a rate of
 52 (insert rate of percent) percent for capital improvements purposes in the city's center city?

53 YES NO

54 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 55 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 56 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 57 the repeal, then the sales tax authorized in this section shall remain effective until the question
 58 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
 59 of the qualified voters voting on the question. **If the city or county abolishes the tax, the city
 60 or county shall notify the director of revenue of the action at least one hundred twenty days
 61 prior to the effective date of the repeal.**

62 6. Whenever the governing body of any city that has adopted the sales tax authorized in
 63 this section receives a petition, signed by ten percent of the registered voters of the city voting
 64 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
 65 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If
 66 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 67 the repeal, that repeal shall become effective on December thirty-first of the calendar year in
 68 which such repeal was approved. If a majority of the votes cast on the question by the qualified
 69 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the
 70 question is resubmitted under this section to the qualified voters and the repeal is approved by
 71 a majority of the qualified voters voting on the question.

72 **7. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall**
73 **apply to the sales tax imposed under this section.**

 94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing
2 body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

3 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
4 receipts from the sale at retail of all tangible personal property or taxable services at retail within
5 any city adopting such tax, if such property and services are subject to taxation by the state of
6 Missouri under the provisions of sections 144.010 to 144.525.

7 3. With respect to any tax increment financing plan originally approved by ordinance of
8 the city council after March 31, 2009, in any home rule city with more than four hundred
9 thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax
10 imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such
11 term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall
12 not be subject to allocation under the provisions of subsection 3 of section 99.845 or subsection
13 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections
14 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered
15 economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax
16 revenues derived from such tax shall not be subject to allocation under the provisions of
17 subsection 3 of section 99.845 or subsection 4 of section 99.957.

18 [4. If the boundaries of a city in which such sales tax has been imposed shall thereafter
19 be changed or altered, the city or county clerk shall forward to the director of revenue by United
20 States registered mail or certified mail a certified copy of the ordinance adding or detaching
21 territory from the city. The ordinance shall reflect the effective date thereof, and shall be
22 accompanied by a map of the city clearly showing the territory added thereto or detached
23 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655
24 shall be effective in the added territory or abolished in the detached territory on the effective date
25 of the change of the city boundary.]

 94.660. 1. The governing body of any city not within a county and any county of the first
2 classification having a charter form of government with a population of over nine hundred
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one
4 percent for submission to the voters of that city or county at an authorized election date selected
5 by the governing body.

6 2. Any sales tax approved under this section shall be imposed on the receipts from the
7 sale at retail of all tangible personal property or taxable services within the city or county
8 adopting the tax, if such property and services are subject to taxation by the state of Missouri
9 under sections 144.010 to 144.525.

10 3. The ballot of submission shall contain, but need not be limited to, the following
11 language:

12 Shall the county/city of (county's or city's name) impose a county/city-wide
13 sales tax of percent for the purpose of providing a source of funds for public
14 transportation purposes?

15 YES NO

16 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
17 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
18 the proposal, then the tax shall go into effect [on the first day of the next calendar quarter
19 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days
20 after such adoption and notice] **as provided by section 32.087**. If a majority of the votes cast
21 in that county or city not within a county by the qualified voters voting are opposed to the
22 proposal, then the additional sales tax shall not be imposed in that county or city not within a
23 county unless and until the governing body of that county or city not within a county shall have
24 submitted another proposal to authorize the local option transportation sales tax authorized in
25 this section, and such proposal is approved by a majority of the qualified voters voting on it. In
26 no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
27 months from the date of the last proposal.

28 4. No tax shall go into effect under this section in any city not within a county or any
29 county of the first classification having a charter form of government with a population over nine
30 hundred thousand inhabitants unless and until both such city and such county approve the tax.

31 5. The provisions of subsection 4 of this section requiring both the city and county to
32 approve a transportation sales tax before a transportation sales tax may go into effect in either
33 jurisdiction shall not apply to any transportation sales tax submitted to and approved by the
34 voters in such city or such county on or after August 28, 2007.

35 6. All sales taxes collected by the director of revenue under this section on behalf of any
36 city or county, less one percent for cost of collection which shall be deposited in the state's
37 general revenue fund after payment of premiums for surety bonds, shall be deposited with the
38 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public
39 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087.
40 The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled
41 with any funds of the state. The director of revenue shall keep accurate records of the amount
42 of money in the trust fund which was collected in each city or county approving a sales tax under
43 this section, and the records shall be open to inspection by officers of the city or county and the
44 public. Not later than the tenth day of each month the director of revenue shall distribute all
45 moneys deposited in the trust fund during the preceding month to the city or county which levied

46 the tax, and such funds shall be deposited with the treasurer of each such city or county and all
47 expenditures of funds arising from the county public transit sales tax trust fund shall be by an
48 appropriation act to be enacted by the governing body of each such county or city not within a
49 county.

50 7. The revenues derived from any transportation sales tax under this section shall be used
51 only for the planning, development, acquisition, construction, maintenance and operation of
52 public transit facilities and systems other than highways.

53 8. The director of revenue may authorize the state treasurer to make refunds from the
54 amount in the trust fund and credited to any city or county for erroneous payments and
55 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
56 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the
57 director of revenue of the action at least ninety days prior to the effective date of the repeal and
58 the director of revenue may order retention in the trust fund, for a period of one year, of two
59 percent of the amount collected after receipt of such notice to cover possible refunds or
60 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
61 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
62 city or county, the director of revenue shall authorize the state treasurer to remit the balance in
63 the account to the city or county and close the account of that city or county. The director of
64 revenue shall notify each city or county of each instance of any amount refunded or any check
65 redeemed from receipts due the city or county.

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for
2 transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for
3 transportation purposes which shall be retired by the revenues received from the sales tax
4 authorized by this section. The tax authorized by this section shall be in addition to any and all
5 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions
6 of this section shall become effective unless the council or other governing body submits to the
7 voters of the city, at a city or state general, primary, or special election, a proposal to authorize
8 the council or other governing body of the city to impose such a sales tax and, if such tax is to
9 be used to retire bonds authorized pursuant to this section, to authorize such bonds and their
10 retirement by such tax; except that no vote shall be required in any city that imposed and
11 collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the
12 submission shall contain, but is not limited to, the following language:

13 (1) If the proposal submitted involves only authorization to impose the tax authorized
14 by this section, the following language:

15 Shall the city of (city's name) impose a sales tax of
16 (insert amount) for transportation purposes?

17 YES NO

18 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
19 to the question, place an "X" in the box opposite "No";

20 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds
21 with revenues from the tax authorized by this section, the following language:

22 Shall the city of (city's name) issue bonds in the amount of
23 (insert amount) for transportation purposes and impose a sales tax of
24 (insert amount) to repay such bonds?

25 YES NO

26 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
27 to the question, place an "X" in the box opposite "No".

28
29 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by
30 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
31 amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by
32 the Missouri Constitution, article VI, section 26, cast on the proposal, provided in subdivision
33 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified
34 voters voting thereon are in favor of the proposal, then the ordinance and any amendments
35 thereto shall be in effect. If a majority of the votes cast on the proposal, as provided in
36 subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the
37 proposal, then the council or other governing body of the city shall have no power to impose the
38 tax authorized in subdivision (1) of this subsection unless and until the council or other
39 governing body of the city submits another proposal to authorize the council or other governing
40 body of the city to impose the tax and such proposal is approved by a majority of the qualified
41 voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting
42 thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue
43 bonds and impose a sales tax to retire such bonds, then the council or other governing body of
44 the city shall have no power to issue any bonds or to impose the tax authorized in subdivision
45 (2) of this subsection unless and until the council or other governing body of the city submits
46 another proposal to authorize the council or other governing body of the city to issue such bonds
47 or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the
48 qualified voters voting thereon.

49 2. No incorporated municipality located wholly or partially within any first class county
50 operating under a charter form of government and having a population of over nine hundred
51 thousand inhabitants shall impose such a sales tax for that part of the city, town or village that

52 is located within such first class county, in the event such a first class county imposes a sales tax
53 under the provisions of sections 94.600 to 94.655.

54 3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
55 receipts from the sale at retail of all tangible personal property or taxable services at retail within
56 any city adopting such tax, if such property and services are subject to taxation by the state of
57 Missouri under the provisions of sections 144.010 to 144.525.

58 4. [If the boundaries of a city in which such sales tax has been imposed shall thereafter
59 be changed or altered, the city clerk shall forward to the director of revenue by United States
60 registered mail or certified mail a certified copy of the ordinance adding or detaching territory
61 from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied
62 by a map of the city clearly showing the territory added thereto or detached therefrom. Upon
63 receipt of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be effective
64 in the added territory or abolished in the detached territory on the effective date of the change
65 of the city boundary.

66 5.] No tax imposed pursuant to this section for the purpose of retiring bonds issued
67 pursuant to this section may be terminated until all of such bonds have been retired.

184.845. 1. The board of the district may impose a museum and cultural district sales
2 tax by resolution on all retail sales made in such museum and cultural district which are subject
3 to taxation pursuant to the provisions of sections 144.010 to 144.525. Such museum and cultural
4 district sales tax may be imposed for any museum or cultural purpose designated by the board
5 of the museum and cultural district. If the resolution is adopted the board of the district may
6 submit the question of whether to impose a sales tax authorized by this section to the qualified
7 voters, who shall have the same voting interests as with the election of members of the board of
8 the district.

9 2. The sales tax authorized by this section shall become effective on the first day of the
10 second calendar quarter [following adoption of the tax by the board or qualified voters, if the
11 board elects to submit the question of whether to impose a sales tax to the qualified voters] **after**
12 **the director of revenue receives notification of the adoption of the local sales tax.**

13 3. In each museum and cultural district in which a sales tax has been imposed in the
14 manner provided by this section, every retailer shall add the tax imposed by the museum and
15 cultural district pursuant to this section to the retailer's sale price, and when so added such tax
16 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and
17 shall be recoverable at law in the same manner as the purchase price.

18 4. In order to permit sellers required to collect and report the sales tax authorized by this
19 section to collect the amount required to be reported and remitted, but not to change the
20 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid

21 fractions of pennies, the museum and cultural district may establish appropriate brackets which
22 shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
23 provided in section 144.285.

24 5. All revenue received by a museum and cultural district from the tax authorized by this
25 section which has been designated for a certain museum or cultural purpose shall be deposited
26 in a special trust fund and shall be used solely for such designated purpose. All funds remaining
27 in the special trust fund shall continue to be used solely for such designated museum or cultural
28 purpose. Any funds in such special trust fund which are not needed for current expenditures may
29 be invested by the board of directors in accordance with applicable laws relating to the
30 investment of other museum or cultural district funds.

31 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
32 percent or one percent on the receipts from the sale at retail of all tangible personal property or
33 taxable services at retail within the museum and cultural district adopting such tax, if such
34 property and services are subject to taxation by the state of Missouri pursuant to the provisions
35 of sections 144.010 to 144.525. Any museum and cultural district sales tax imposed pursuant
36 to this section shall be imposed at a rate that shall be uniform throughout the district.

37 7. On and after the effective date of any tax imposed pursuant to this section, the
38 [museum and cultural district] **director of revenue** shall perform all functions incident to the
39 administration, collection, enforcement, and operation of the tax. The tax imposed pursuant to
40 this section shall be collected and reported upon such forms and under such administrative rules
41 and regulations as may be prescribed by the [museum and cultural district] **director**.

42 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state
43 sales tax, sections 32.085 [and] **to** 32.087, and section 32.057, the uniform confidentiality
44 provision, shall apply to the collection of the tax imposed by this section, except as modified in
45 this section. All revenue collected under this section by the director of the department of revenue
46 on behalf of the museum and cultural districts, except for one percent for the cost of collection
47 which shall be deposited in the state's general revenue fund, shall be deposited in a special trust
48 fund, which is hereby created and shall be known as the "Missouri Museum Cultural District Tax
49 Fund", and shall be used solely for such designated purpose. Moneys in the fund shall not be
50 deemed to be state funds, and shall not be commingled with any funds of the state. The director
51 may make refunds from the amounts in the fund and credited to the district for erroneous
52 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
53 the credit of such county.

54 9. All exemptions granted to agencies of government, organizations, persons and to the
55 sale of certain articles and items of tangible personal property and taxable services pursuant to

56 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
57 collection of the tax imposed by this section.

58 10. The same sales tax permit, exemption certificate and retail certificate required by
59 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
60 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
61 certificate shall be required; except that the museum and cultural district may prescribe a form
62 of exemption certificate for an exemption from the tax imposed by this section.

63 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for
64 violation of those sections are hereby made applicable to violations of this section.

65 12. For the purpose of a sales tax imposed by a resolution pursuant to this section, all
66 retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place
67 of business of the retailer unless the tangible personal property sold is delivered by the retailer
68 or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an
69 out-of-state destination. In the event a retailer has more than one place of business in this state
70 which participates in the sale, the sale shall be deemed to be consummated at the place of
71 business of the retailer where the initial order for the tangible personal property is taken, even
72 though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or
73 billing. A sale by a retailer's employee shall be deemed to be consummated at the place of
74 business from which the employee works.

75 13. All sales taxes collected by the museum and cultural district shall be deposited by
76 the museum and cultural district in a special fund to be expended for the purposes authorized in
77 this section. The museum and cultural district shall keep accurate records of the amount of
78 money which was collected pursuant to this section, and the records shall be open to the
79 inspection by the officers and directors of each museum and cultural district and the Missouri
80 department of revenue. Tax returns filed by businesses within the district shall otherwise be
81 considered as confidential in the same manner as sales tax returns filed with the Missouri
82 department of revenue.

83 14. No museum and cultural district imposing a sales tax pursuant to this section may
84 repeal or amend such sales tax unless such repeal or amendment will not impair the district's
85 ability to repay any liabilities which it has incurred, money which it has borrowed or revenue
86 bonds, notes or other obligations which it has issued or which have been issued to finance any
87 project or projects.

221.407. 1. The commission of any regional jail district may impose, by order, a sales
2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one
3 percent, or one-half of one percent on all retail sales made in such region which are subject to
4 taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing

5 jail services and court facilities and equipment for such region. The tax authorized by this
6 section shall be in addition to any and all other sales taxes allowed by law, except that no order
7 imposing a sales tax pursuant to this section shall be effective unless the commission submits
8 to the voters of the district, on any election date authorized in chapter 115, a proposal to
9 authorize the commission to impose a tax.

10 2. The ballot of submission shall contain, but need not be limited to, the following
11 language:

12 Shall the regional jail district of (counties' names) impose a region-wide
13 sales tax of (insert amount) for the purpose of providing jail services and court
14 facilities and equipment for the region?

15 YES NO

16 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
17 to the question, place an "X" in the box opposite "No".

18
19 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
20 are in favor of the proposal, then the order and any amendment to such order shall be in effect
21 on the first day of the second **calendar** quarter [immediately following the election approving
22 the proposal] **after the director of revenue receives notification of adoption of the local sales**
23 **tax**. If the proposal receives less than the required majority, the commission shall have no power
24 to impose the sales tax authorized pursuant to this section unless and until the commission shall
25 again have submitted another proposal to authorize the commission to impose the sales tax
26 authorized by this section and such proposal is approved by the required majority of the qualified
27 voters of the district voting on such proposal; however, in no event shall a proposal pursuant to
28 this section be submitted to the voters sooner than twelve months from the date of the last
29 submission of a proposal pursuant to this section.

30 3. All revenue received by a district from the tax authorized pursuant to this section shall
31 be deposited in a special trust fund and shall be used solely for providing jail services and court
32 facilities and equipment for such district for so long as the tax shall remain in effect.

33 4. Once the tax authorized by this section is abolished or terminated by any means, all
34 funds remaining in the special trust fund shall be used solely for providing jail services and court
35 facilities and equipment for the district. Any funds in such special trust fund which are not
36 needed for current expenditures may be invested by the commission in accordance with
37 applicable laws relating to the investment of other county funds.

38 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
39 of any district, less one percent for cost of collection which shall be deposited in the state's
40 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,

41 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional
42 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund
43 shall not be deemed to be state funds and shall not be commingled with any funds of the state.
44 The director of revenue shall keep accurate records of the amount of money in the trust fund
45 which was collected in each district imposing a sales tax pursuant to this section, and the records
46 shall be open to the inspection of officers of each member county and the public. Not later than
47 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
48 trust fund during the preceding month to the district which levied the tax. Such funds shall be
49 deposited with the treasurer of each such district, and all expenditures of funds arising from the
50 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
51 commission and shall be approved by the commission. Expenditures may be made from the fund
52 for any function authorized in the order adopted by the commission submitting the regional jail
53 district tax to the voters.

54 6. The director of revenue may authorize the state treasurer to make refunds from the
55 amounts in the trust fund and credited to any district for erroneous payments and overpayments
56 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.
57 If any district abolishes the tax, the commission shall notify the director of revenue of the action
58 at least ninety days prior to the effective date of the repeal, and the director of revenue may order
59 retention in the trust fund, for a period of one year, of two percent of the amount collected after
60 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
61 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
62 after the effective date of abolition of the tax in such district, the director of revenue shall remit
63 the balance in the account to the district and close the account of that district. The director of
64 revenue shall notify each district in each instance of any amount refunded or any check redeemed
65 from receipts due the district.

66 7. Except as provided in this section, all provisions of sections 32.085 [and] to 32.087
67 shall apply to the tax imposed pursuant to this section.

68 8. The provisions of this section shall expire September 30, 2015.

238.235. 1. (1) Any transportation development district may by resolution impose a
2 transportation development district sales tax on all retail sales made in such transportation
3 development district which are subject to taxation pursuant to the provisions of sections 144.010
4 to 144.525, except such transportation development district sales tax shall not apply to the sale
5 or use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity or
6 electrical current, water and gas, natural or artificial, nor to sales of service to telephone
7 subscribers, either local or long distance. Such transportation development district sales tax may
8 be imposed for any transportation development purpose designated by the transportation

9 development district in its ballot of submission to its qualified voters, except that no resolution
10 enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the
12 qualified voters of the transportation development district a proposal to authorize the board of
13 directors of the transportation development district to impose or increase the levy of an existing
14 tax pursuant to the provisions of this section; or

15 (b) The voters approved the question certified by the petition filed pursuant to subsection
16 5 of section 238.207.

17 (2) If the transportation district submits to the qualified voters of the transportation
18 development district a proposal to authorize the board of directors of the transportation
19 development district to impose or increase the levy of an existing tax pursuant to the provisions
20 of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but
21 need not be limited to, the following language:

22 Shall the transportation development district of (transportation development
23 district's name) impose a transportation development district-wide sales tax at the rate of
24 (insert amount) for a period of (insert number) years from the date on which such tax is
25 first imposed for the purpose of (insert transportation development purpose)?

26 YES NO

27 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
28 to the question, place an "X" in the box opposite "NO".

29

30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
31 of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority
32 of the votes cast by the qualified voters voting are opposed to the proposal, then the board of
33 directors of the transportation development district shall have no power to impose the sales tax
34 authorized by this section unless and until the board of directors of the transportation
35 development district shall again have submitted another proposal to authorize it to impose the
36 sales tax pursuant to the provisions of this section and such proposal is approved by a majority
37 of the qualified voters voting thereon.

38 (3) [The sales tax authorized by this section shall become effective on the first day of the
39 second calendar quarter after the department of revenue receives notification of the tax.

40 (4) In each transportation development district in which a sales tax has been imposed in
41 the manner provided by this section, every retailer shall add the tax imposed by the transportation
42 development district pursuant to this section to the retailer's sale price, and when so added such
43 tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,
44 and shall be recoverable at law in the same manner as the purchase price.

45 (5) In order to permit sellers required to collect and report the sales tax authorized by this
46 section to collect the amount required to be reported and remitted, but not to change the
47 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
48 fractions of pennies, the transportation development district may establish appropriate brackets
49 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
50 provided in section 144.285.

51 (6) All revenue received by a transportation development district from the tax
52 authorized by this section which has been designated for a certain transportation development
53 purpose shall be deposited in a special trust fund and shall be used solely for such designated
54 purpose. Upon the expiration of the period of years approved by the qualified voters pursuant
55 to subdivision (2) of this subsection or if the tax authorized by this section is repealed pursuant
56 to subsection [6] 5 of this section, all funds remaining in the special trust fund shall continue to
57 be used solely for such designated transportation development purpose. Any funds in such
58 special trust fund which are not needed for current expenditures may be invested by the board
59 of directors in accordance with applicable laws relating to the investment of other transportation
60 development district funds.

61 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one percent, up
62 to a maximum of one percent on the receipts from the sale at retail of all tangible personal
63 property or taxable services at retail within the transportation development district adopting such
64 tax, if such property and services are subject to taxation by the state of Missouri pursuant to the
65 provisions of sections 144.010 to 144.525, except such transportation development district sales
66 tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors nor to
67 public utilities. Any transportation development district sales tax imposed pursuant to this
68 section shall be imposed at a rate that shall be uniform throughout the district.

69 2. The resolution imposing the sales tax pursuant to this section shall impose upon all
70 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
71 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
72 to 144.525, and the rules and regulations of the director of revenue issued pursuant thereto;
73 except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the
74 tax shall be reported and returned to and collected by the transportation development district.

75 3. [On and after the effective date of any tax imposed pursuant to this section, the
76 director of revenue shall perform all functions incident to the administration, collection,
77 enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all
78 other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax
79 imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of

80 Missouri shall be collected together and reported upon such forms and pursuant to such
81 administrative rules and regulations as may be prescribed by the director of revenue.

82 4.] (1) All applicable provisions contained in sections 144.010 to 144.525, governing
83 the state sales tax, sections 32.085 [and] to 32.087 and section 32.057, the uniform
84 confidentiality provision, shall apply to the collection of the tax imposed by this section, except
85 as modified in this section.

86 (2) All exemptions granted to agencies of government, organizations, persons and to the
87 sale of certain articles and items of tangible personal property and taxable services pursuant to
88 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
89 collection of the tax imposed by this section.

90 (3) The same sales tax permit, exemption certificate and retail certificate required by
91 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
92 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
93 certificate shall be required; except that the transportation development district may prescribe
94 a form of exemption certificate for an exemption from the tax imposed by this section.

95 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws
96 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
97 applicable to any taxes collected pursuant to the provisions of this section.

98 (5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for
99 violation of those sections are hereby made applicable to violations of this section.

100 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all
101 retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place
102 of business of the retailer unless the tangible personal property sold is delivered by the retailer
103 or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an
104 out-of-state destination. In the event a retailer has more than one place of business in this state
105 which participates in the sale, the sale shall be deemed to be consummated at the place of
106 business of the retailer where the initial order for the tangible personal property is taken, even
107 though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or
108 billing. A sale by a retailer's employee shall be deemed to be consummated at the place of
109 business from which the employee works.

110 [5.] 4. All sales taxes received by the transportation development district shall be
111 deposited by the director of revenue in a special fund to be expended for the purposes authorized
112 in this section. The director of revenue shall keep accurate records of the amount of money
113 which was collected pursuant to this section, and the records shall be open to the inspection of
114 officers of each transportation development district and the general public.

115 [6.] 5. (1) No transportation development district imposing a sales tax pursuant to this
116 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
117 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
118 revenue bonds, notes or other obligations which it has issued or which have been issued by the
119 commission or any local transportation authority to finance any project or projects.

120 (2) Whenever the board of directors of any transportation development district in which
121 a transportation development sales tax has been imposed in the manner provided by this section
122 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
123 such transportation development sales tax, the board of directors shall, if such repeal will not
124 impair the district's ability to repay any liabilities which it has incurred, money which it has
125 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
126 issued by the commission or any local transportation authority to finance any project or projects,
127 submit to the qualified voters of such transportation development district a proposal to repeal the
128 transportation development sales tax imposed pursuant to the provisions of this section. If a
129 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
130 the proposal to repeal the transportation development sales tax, then the resolution imposing the
131 transportation development sales tax, along with any amendments thereto, is repealed. If a
132 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to
133 repeal the transportation development sales tax, then the ordinance or resolution imposing the
134 transportation development sales tax, along with any amendments thereto, shall remain in effect.

135 [7.] 6. Notwithstanding any provision of sections 99.800 to 99.865 and this section to
136 the contrary, the sales tax imposed by a district whose project is a public mass transportation
137 system shall not be considered economic activity taxes as such term is defined under sections
138 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of
139 section 99.845, or subsection 4 of section 99.957.

140 **7. After the effective date of any tax imposed under the provisions of this section,**
141 **the director of revenue shall perform all functions incident to the administration,**
142 **collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**
143 **the state of Missouri, the additional tax authorized under the authority of this section. The**
144 **tax imposed under this section and the tax imposed under the sales tax law of the state of**
145 **Missouri shall be collected together and reported upon such forms and under such**
146 **administrative rules and regulations as may be prescribed by the director of revenue.**

147 **8. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall**
148 **apply to the tax imposed under this section.**

238.410. 1. Any county transit authority established pursuant to section 238.400 may
2 impose a sales tax of up to one percent on all retail sales made in such county which are subject

3 to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this
 4 section shall be in addition to any and all other sales taxes allowed by law, except that no sales
 5 tax imposed under the provisions of this section shall be effective unless the governing body of
 6 the county, on behalf of the transit authority, submits to the voters of the county, at a county or
 7 state general, primary or special election, a proposal to authorize the transit authority to impose
 8 a tax.

9 2. The ballot of submission shall contain, but need not be limited to, the following
 10 language:

11 Shall the Transit Authority impose a countywide sales tax of (insert
 12 amount) in order to provide revenues for the operation of transportation facilities operated by the
 13 transit authority?

14 YES NO

15 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 16 to the question, place an "X" in the box opposite "NO".

17
 18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 19 of the proposal, then the tax shall become effective on the first day of the second calendar quarter
 20 following notification to the department of revenue of adoption of the tax. If a majority of the
 21 votes cast by the qualified voters voting are opposed to the proposal, then the transit authority
 22 shall have no power to impose the sales tax authorized by this section unless and until another
 23 proposal to authorize the transit authority to impose the sales tax authorized by this section has
 24 been submitted and such proposal is approved by a majority of the qualified voters voting
 25 thereon.

26 3. All revenue received by the transit authority from the tax authorized under the
 27 provisions of this section shall be deposited in a special trust fund and shall be used solely by the
 28 transit authority for construction, purchase, lease, maintenance and operation of transportation
 29 facilities located within the county for so long as the tax shall remain in effect. Any funds in
 30 such special trust fund which are not needed for current expenditures may be invested by the
 31 transit authority in accordance with applicable laws relating to the investment of county funds.

32 4. No transit authority imposing a sales tax pursuant to this section may repeal or amend
 33 such sales tax unless such repeal or amendment is submitted to and approved by the voters of the
 34 county in the same manner as provided in subsection 1 of this section for approval of such tax.
 35 Whenever the governing body of any county in which a sales tax has been imposed in the manner
 36 provided by this section receives a petition, signed by ten percent of the registered voters of such
 37 county voting in the last gubernatorial election, calling for an election to repeal such sales tax,
 38 the governing body shall submit to the voters of such county a proposal to repeal the sales tax

39 imposed under the provisions of this section. If a majority of the votes cast on the proposal by
40 the registered voters voting thereon are in favor of the proposal to repeal the sales tax, then such
41 sales tax is repealed. If a majority of the votes cast by the registered voters voting thereon are
42 opposed to the proposal to repeal the sales tax, then such sales tax shall remain in effect.

43 5. The sales tax imposed under the provisions of this section shall impose upon all sellers
44 a tax for the privilege of engaging in the business of selling tangible personal property or
45 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
46 to 144.525 and the rules and regulations of the director of revenue issued pursuant thereto;
47 except that the rate of the tax shall be the rate approved pursuant to this section. The amount
48 reported and returned to the director of revenue by the seller shall be computed on the basis of
49 the combined rate of the tax imposed by sections 144.010 to 144.525 and the tax imposed by this
50 section, plus any amounts imposed under other provisions of law.

51 6. After the effective date of any tax imposed under the provisions of this section, the
52 director of revenue shall perform all functions incident to the administration, collection,
53 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the
54 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
55 The tax imposed under this section and the tax imposed under the sales tax law of the state of
56 Missouri shall be collected together and reported upon such forms and under such administrative
57 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
58 required to collect and report the sales tax to collect the amount required to be reported and
59 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy
60 of the tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285
61 shall apply to all taxable transactions.

62 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
63 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection
64 of the tax imposed by this section, except as modified in this section. All exemptions granted
65 to agencies of government, organizations, persons and to the sale of certain articles and items
66 of tangible personal property and taxable services under the provisions of sections 144.010 to
67 144.525 are hereby made applicable to the imposition and collection of the tax imposed by this
68 section. The same sales tax permit, exemption certificate and retail certificate required by
69 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
70 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
71 certificate shall be required; except that the director of revenue may prescribe a form of
72 exemption certificate for an exemption from the tax imposed by this section. All discounts
73 allowed the retailer under the provisions of the state sales tax law for the collection of and for
74 payment of taxes under chapter 144 are hereby allowed and made applicable to any taxes

75 collected under the provisions of this section. The penalties provided in section 32.057 and
76 sections 144.010 to 144.525 for a violation of those sections are hereby made applicable to
77 violations of this section.

78 8. For the purposes of a sales tax imposed pursuant to this section, all retail sales shall
79 be deemed to be consummated at the place of business of the retailer, except for tangible
80 personal property sold which is delivered by the retailer or his agent to an out-of-state destination
81 or to a common carrier for delivery to an out-of-state destination and except for the sale of motor
82 vehicles, trailers, boats and outboard motors, which is provided for in subsection 12 of this
83 section. In the event a retailer has more than one place of business in this state which
84 participates in the sale, the sale shall be deemed to be consummated at the place of business of
85 the retailer where the initial order for the tangible personal property is taken, even though the
86 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A
87 sale by a retailer's employee shall be deemed to be consummated at the place of business from
88 which he works.

89 9. All sales taxes collected by the director of revenue under this section on behalf of any
90 transit authority, less one percent for cost of collection which shall be deposited in the state's
91 general revenue fund after payment of premiums for surety bonds as provided in this section,
92 shall be deposited in the state treasury in a special trust fund, which is hereby created, to be
93 known as the "County Transit Authority Sales Tax Trust Fund". The moneys in the county
94 transit authority sales tax trust fund shall not be deemed to be state funds and shall not be
95 commingled with any funds of the state. The director of revenue shall keep accurate records of
96 the amount of money in the trust fund which was collected in each transit authority imposing a
97 sales tax under this section, and the records shall be open to the inspection of officers of the
98 county and the public. Not later than the tenth day of each month the director of revenue shall
99 distribute all moneys deposited in the trust fund during the preceding month to the transit
100 authority which levied the tax.

101 10. The director of revenue may authorize the state treasurer to make refunds from the
102 amounts in the trust fund and credited to any transit authority for erroneous payments and
103 overpayments made, and may authorize the state treasurer to redeem dishonored checks and
104 drafts deposited to the credit of such transit authorities. If any transit authority abolishes the tax,
105 the transit authority shall notify the director of revenue of the action at least ninety days prior to
106 the effective date of the repeal and the director of revenue may order retention in the trust fund,
107 for a period of one year, of two percent of the amount collected after receipt of such notice to
108 cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
109 deposited to the credit of such accounts. After one year has elapsed after the effective date of
110 abolition of the tax in such transit authority, the director of revenue shall authorize the state

111 treasurer to remit the balance in the account to the transit authority and close the account of that
112 transit authority. The director of revenue shall notify each transit authority of each instance of
113 any amount refunded or any check redeemed from receipts due the transit authority. The director
114 of revenue shall annually report on his management of the trust fund and administration of the
115 sales taxes authorized by this section. He shall provide each transit authority imposing the tax
116 authorized by this section with a detailed accounting of the source of all funds received by him
117 for the transit authority.

118 11. The director of revenue and any of his deputies, assistants and employees who shall
119 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
120 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
121 director of revenue under the provisions of this section shall enter a surety bond or bonds payable
122 to any and all transit authorities in whose behalf such funds have been collected under this
123 section in the amount of one hundred thousand dollars; but the director of revenue may enter into
124 a blanket bond or bonds covering himself and all such deputies, assistants and employees. The
125 cost of the premium or premiums for the surety bond or bonds shall be paid by the director of
126 revenue from the share of the collection retained by the director of revenue for the benefit of the
127 state.

128 12. Sales taxes imposed pursuant to this section and use taxes on the purchase and sale
129 of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the
130 seller, but shall be collected by the director of revenue at the time application is made for a
131 certificate of title, if the address of the applicant is within a county where a sales tax is imposed
132 under this section. The amounts so collected, less the one percent collection cost, shall be
133 deposited in the county transit authority sales tax trust fund. The purchase or sale of motor
134 vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address
135 of the applicant. As used in this subsection, the term "boat" shall only include motorboats and
136 vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

137 13. In any county where the transit authority sales tax has been imposed, if any person
138 is delinquent in the payment of the amount required to be paid by him under this section or in
139 the event a determination has been made against him for taxes and penalty under this section, the
140 limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same
141 as that provided in sections 144.010 to 144.525. Where the director of revenue has determined
142 that suit must be filed against any person for the collection of delinquent taxes due the state
143 under the state sales tax law, and where such person is also delinquent in payment of taxes under
144 this section, the director of revenue shall notify the transit authority to which delinquent taxes
145 are due under this section by United States registered mail or certified mail at least ten days
146 before turning the case over to the attorney general. The transit authority, acting through its

147 attorney, may join in such suit as a party plaintiff to seek a judgment for the delinquent taxes and
148 penalty due such transit authority. In the event any person fails or refuses to pay the amount of
149 any sales tax due under this section, the director of revenue shall promptly notify the transit
150 authority to which the tax would be due so that appropriate action may be taken by the transit
151 authority.

152 14. Where property is seized by the director of revenue under the provisions of any law
153 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed
154 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
155 imposed by this section, the director of revenue shall permit the transit authority to join in any
156 sale of property to pay the delinquent taxes and penalties due the state and to the transit authority
157 under this section. The proceeds from such sale shall first be applied to all sums due the state,
158 and the remainder, if any, shall be applied to all sums due such transit authority under this
159 section.

160 [15. The transit authority created under the provisions of sections 238.400 to 238.412
161 shall notify any and all affected businesses of the change in tax rate caused by the imposition of
162 the tax authorized by sections 238.400 to 238.412.

163 16.] 15. In the event that any transit authority in any county with a charter form of
164 government and with more than two hundred fifty thousand but fewer than three hundred fifty
165 thousand inhabitants submits a proposal in any election to increase the sales tax under this
166 section, and such proposal is approved by the voters, the county shall be reimbursed for the costs
167 of submitting such proposal from the funds derived from the tax levied under this section.

168 **16. Except as provided in sections 238.400 to 238.412, all provisions of sections**
169 **32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.**

644.032. 1. The governing body of any municipality or county may impose, by
2 ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail
3 sales made in such municipality or county which are subject to taxation under the provisions of
4 sections 144.010 to 144.525. The tax authorized by this section and section 644.033 shall be in
5 addition to any and all other sales taxes allowed by law, except that no ordinance or order
6 imposing a sales tax under the provisions of this section and section 644.033 shall be effective
7 unless the governing body of the municipality or county submits to the voters of the municipality
8 or county, at a municipal, county or state general, primary or special election, a proposal to
9 authorize the governing body of the municipality or county to impose a tax[, provided, that the
10 tax authorized by this section shall not be imposed on the sales of food, as defined in section
11 144.014, when imposed by any county with a charter form of government and with more than
12 one million inhabitants].

13 2. The ballot of submission shall contain, but need not be limited to, the following
14 language:

15 Shall the municipality (county) of impose a sales tax of (insert amount)
16 for the purpose of providing funding for (insert either storm water control, or local
17 parks, or storm water control and local parks) for the municipality (county)?

18 YES NO

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
20 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
21 first day of the second quarter after the director of revenue receives notice of adoption of the tax.
22 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
23 governing body of the municipality or county shall not impose the sales tax authorized in this
24 section and section 644.033 until the governing body of the municipality or county resubmits
25 another proposal to authorize the governing body of the municipality or county to impose the
26 sales tax authorized by this section and section 644.033 and such proposal is approved by a
27 majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant
28 to this section and section 644.033 be submitted to the voters sooner than twelve months from
29 the date of the last proposal pursuant to this section and section 644.033.

30 3. All revenue received by a municipality or county from the tax authorized under the
31 provisions of this section and section 644.033 shall be deposited in a special trust fund and shall
32 be used to provide funding for storm water control or for local parks, or both, within such
33 municipality or county, provided that such revenue may be used for local parks outside such
34 municipality or county if the municipality or county is engaged in a cooperative agreement
35 pursuant to section 70.220.

36 4. Any funds in such special trust fund which are not needed for current expenditures
37 may be invested by the governing body in accordance with applicable laws relating to the
38 investment of other municipal or county funds.

39 **5. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall**
40 **apply to the tax imposed under this section.**

