SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 2140

102ND GENERAL ASSEMBLY

3318H.02P

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 115.125, 115.127, 115.277, 115.284, 115.295, 115.430, 115.635, 115.637, 115.642, and 137.073, RSMo, and to enact in lieu thereof thirteen new sections relating to elections, with penalty provisions.

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

Section A. Sections 115.125, 115.127, 115.277, 115.284, 115.295, 115.430, 115.635,

- 2 115.637, 115.642, and 137.073, RSMo, are repealed and thirteen new sections enacted in lieu
- 3 thereof, to be known as sections 115.125, 115.127, 115.240, 115.277, 115.284, 115.295,
- 4 115.430, 115.635, 115.637, 115.642, 115.1200, 137.067, and 137.073, to read as follows:
 - 115.125. 1. Not later than 5:00 p.m. on the tenth Tuesday prior to any election,
- 2 except a special election to decide an election contest, tie vote or an election to elect seven
- 3 members to serve on a school board of a district pursuant to section 162.241, or a delay in
- 4 notification pursuant to subsection 3 of this section, or pursuant to the provisions of section
- 5 115.399, the officer or agency calling the election shall notify the election authorities
- 6 responsible for conducting the election. The notice shall be in writing, shall specify the name
- 7 of the officer or agency calling the election and shall include a certified copy of the legal
- 8 notice to be published pursuant to subsection 2 of section 115.127. The notice and any other
- 9 information required by this section may, with the prior notification to the election authority
- 10 receiving the notice, be accepted by **email or** facsimile transmission prior to 5:00 p.m. on the
- 11 tenth Tuesday prior to the election, provided that the original copy of the notice and a certified
- 12 copy of the legal notice to be published shall be received in the office of the election authority
- 13 within three business days from the date of the facsimile transmission.

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.

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- 2. In lieu of a certified copy of the legal notice to be published pursuant to subsection 2 of section 115.127, each notice of a special election to fill a vacancy shall include the name of the office to be filled, the date of the election and the date by which candidates must be selected or filed for the office. Not later than the sixth Tuesday prior to any special election to fill a vacancy called by a political subdivision or special district, the officer or agency calling the election shall certify a sample ballot to the election authorities responsible for conducting the election.
 - 3. Except as provided for in sections 115.247 and 115.359, if there is no additional cost for the printing or reprinting of ballots or if the political subdivision or special district calling for the election agrees to pay any printing or reprinting costs, a political subdivision or special district may, at any time after certification of the notice of election required in subsection 1 of this section, but no later than 5:00 p.m. on the eighth Tuesday before the election, be permitted to make late notification to the election authority pursuant to court order, which, except for good cause shown by the election authority in opposition thereto, shall be freely given upon application by the political subdivision or special district to the circuit court of the area of such subdivision or district. No court shall have the authority to order an individual or issue be placed on the ballot less than eight weeks before the date of the election.
- 115.127. 1. Except as provided in subsection 4 of this section, upon receipt of notice 2 of a special election to fill a vacancy submitted pursuant to subsection 2 of section 115.125, 3 the election authority shall cause legal notice of the special election to be published in a newspaper of general circulation in its jurisdiction. The notice shall include the name of the officer or agency calling the election, the date and time of the election, the name of the office to be filled and the date by which candidates must be selected or filed for the office. Within one week prior to each special election to fill a vacancy held in its jurisdiction, the election authority shall cause legal notice of the election to be published in two newspapers of different political faith and general circulation in the jurisdiction. The legal notice shall include the date and time of the election, the name of the officer or agency calling the election and a sample ballot. If there is only one newspaper of general circulation in the jurisdiction, 11 the notice shall be published in the newspaper within one week prior to the election. If there are two or more newspapers of general circulation in the jurisdiction, but no two of opposite 13 political faith, the notice shall be published in any two of the newspapers within one week 14 prior to the election. 15
 - 2. Except as provided in subsections 1 and 4 of this section and in sections 115.521, 115.549 and 115.593, the election authority shall cause legal notice of each election held in its jurisdiction to be published. The notice shall be published in two newspapers of different political faith and qualified pursuant to chapter 493 which are published within the bounds of

the area holding the election. If there is only one so-qualified newspaper, then notice shall be published in only one newspaper. If there is no newspaper published within the bounds of the election area, then the notice shall be published in two qualified newspapers of different political faith serving the area. Notice shall be published twice, the first publication occurring in the second week prior to the election, and the second publication occurring within one week prior to the election. Each such legal notice shall include the date and time of the election, the name of the officer or agency calling the election and a sample ballot; and, unless notice has been given as provided by section 115.129, the second publication of notice of the election shall include the location of polling places. The election authority may provide any additional notice of the election it deems desirable.

- 3. The election authority shall print the official ballot as the same appears on the sample ballot, and no candidate's name or ballot issue which appears on the sample ballot or official printed ballot shall be stricken or removed from the ballot except on death of a candidate or by court order, but in no event shall a candidate or issue be stricken or removed from the ballot less than eight weeks before the date of the election.
- 4. In lieu of causing legal notice to be published in accordance with any of the provisions of this chapter, the election authority in jurisdictions which have less than seven hundred fifty registered voters and in which no newspaper qualified pursuant to chapter 493 is published, may cause legal notice to be mailed during the second week prior to the election, by first class mail, to each registered voter at the voter's voting address. All such legal notices shall include the date and time of the election, the location of the polling place, the name of the officer or agency calling the election and a sample ballot.
- 5. If the opening date for filing a declaration of candidacy for any office in a political subdivision or special district is not required by law or charter, the opening filing date shall be 8:00 a.m., the [seventeenth] sixteenth Tuesday prior to the election. If the closing date for filing a declaration of candidacy for any office in a political subdivision or special district is not required by law or charter, the closing filing date shall be 5:00 p.m., the [fourteenth] thirteenth Tuesday prior to the election, or if the thirteenth Tuesday prior to the election is a state or federal holiday, the closing filing date shall be 5:00 p.m. on the next day that is not a state or federal holiday. The political subdivision or special district calling an election shall, before the [seventeenth] sixteenth Tuesday, prior to any election at which offices are to be filled, notify the general public of the opening filing date, the office or offices to be filled, the proper place for filing and the closing filing date of the election. Such notification may be accomplished by legal notice published in at least one newspaper of general circulation in the political subdivision or special district.
- 6. Except as provided for in sections 115.247 and 115.359, if there is no additional cost for the printing or reprinting of ballots or if the candidate agrees to pay any printing or

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reprinting costs, a candidate who has filed for an office or who has been duly nominated for an office may, at any time after the certification of the notice of election required in subsection 1 of section 115.125 but no later than 5:00 p.m. on the eighth Tuesday before the election, withdraw as a candidate pursuant to a court order, which, except for good cause shown by the election authority in opposition thereto, shall be freely given upon application by the candidate to the circuit court of the area of such candidate's residence.

115.240. The election authority for any political subdivision or special district shall label ballot measures relating to taxation that are submitted by such political subdivision or special district to a vote of the people numerically or alphabetically in the order in which they are submitted. No such ballot measure shall be labeled in a descriptive manner aside from its numerical or alphabetical designation. Election authorities may coordinate with each other, or with the secretary of state, to maintain a database or other record to facilitate numerical or alphabetical assignment.

115.277. 1. A registered voter of this state may cast an absentee ballot in person at a location designated by the election authority for all candidates and issues for which such voter is eligible to vote at the polling place if such voter expects to be prevented from going to the polls to vote on election day due to one of the reasons listed in subsection 3 of this section. A registered voter casting a ballot under the provisions of this subsection shall provide a form of personal photo identification that is consistent with subsection 1 of section 115.427. Beginning on the second Tuesday prior to an election, a reason listed under subsection 3 of this section shall not be required, provided that, the provisions of section 1.140 to the contrary notwithstanding, this sentence and section 115.427 shall be nonseverable, and if any provision of section 115.427 is for any reason held to be invalid, such decision shall invalidate this sentence.

- 2. Except as provided in subsections 4, 5, and 6 of this section, a registered voter of this state may cast an absentee ballot not in person at a location designated by the election authority for all candidates and issues for which such voter would be eligible to vote at the polling place if such voter expects to be prevented from going to the polls to vote on election day due to one of the reasons listed in subsection 3 of this section. An absentee ballot that is not requested and completed in person at the office of the election authority with a form of personal photo identification that is consistent with subsection 1 of section 115.427 shall have the statement on the ballot envelope notarized as required under section 115.283, except that absentee ballots requested under subdivisions (2) and (5) of subsection 3 of this section shall not require notarization. This subsection shall apply only in the case of absentee ballots that are not cast in person.
 - 3. A voter may request an absentee ballot for any of the following reasons:

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- 24 (1) Absence on election day from the jurisdiction of the election authority in which 25 such voter is registered to vote;
 - (2) Incapacity or confinement due to illness or physical disability on election day, including a person who is primarily responsible for the physical care of a person who is incapacitated or confined due to illness or disability and resides at the same address;
 - (3) Religious belief or practice;
- 30 (4) Employment as:
- 31 (a) An election authority, as a member of an election authority, or by an election 32 authority at a location other than such voter's polling place;
 - (b) A first responder;
 - (c) A health care worker; or
- 35 (d) A member of law enforcement;
- 36 (5) Incarceration, provided all qualifications for voting are retained;
 - (6) Certified participation in the address confidentiality program established under sections 589.660 to 589.681 because of safety concerns.
 - 4. Any covered voter who is eligible to register and vote in this state may vote in any election for federal office, statewide office, state legislative office, or statewide ballot initiatives by submitting a federal postcard application to apply to vote by absentee ballot or by submitting a federal postcard application at the [polling place] office of the election authority on election day even though the person is not registered. A federal postcard application submitted by a covered voter pursuant to this subsection shall also serve as a voter registration application under section 115.908 and the election authority shall, if satisfied that the applicant is entitled to register, place the voter's name on the voter registration file. Each covered voter may vote by absentee ballot or, upon submitting an affidavit that the person is qualified to vote in the election, may vote at the person's polling place.
 - 5. Any interstate former resident may vote by absentee ballot or at the office of the election authority on election day for presidential and vice presidential electors.
 - 6. Any new resident may vote by absentee ballot or at the office of the election authority on election day for presidential and vice presidential electors after registering to vote in such resident's new jurisdiction of residence.
 - 115.284. 1. There is hereby established an absentee voting process to assist persons with permanent disabilities in the exercise of their voting rights.
- 2. The local election authority shall send an application to participate in the absentee voting process set out in this section to any registered voter residing within the election authority's jurisdiction upon request.

6	3. Upon receipt of a properly completed application, the election authority shall enter			
7	the voter's name on a list of voters qualified to participate as absentee voters pursuant to this			
8	section.			
9	4. The application to participate in the absentee voting process shall be in			
10	substantially the following form:			
11	State of			
12	County (City) of			
13	I,(print applicant's name), declare that I am a resident and			
14	registered voter ofCounty, Missouri, and am permanently			
15	disabled. I hereby request that my name be placed on the election			
16	authority's list of voters qualified to participate as absentee voters			
17	pursuant to section 115.284, and that I be delivered an absentee ballot			
18	application for each election in which I am eligible to vote.			
19				
20	Signature of Voter			
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23	Voter's Address			
24	5. Not earlier than ten weeks before an election but prior to the fourth Tuesday prior			
25	to an election, the election authority shall deliver to each voter qualified to participate as			
26	absentee voters pursuant to this section an absentee ballot application if the voter is eligible to			
27	vote in that election. If the voter returns the absentee request application to the election			
28	authority not later than 5:00 p.m. on the second Wednesday before an election and has			
29	retained the necessary qualifications to vote, the election authority shall provide the voter			
30	with an absentee ballot pursuant to this chapter.			
31	6. The election authority shall remove from the list of voters qualified to participate			
32	as absentee voters pursuant to this section any voter who:			
33	(1) Asks to be removed from the list;			
34	(2) Dies;			
35	(3) Becomes disqualified from voting pursuant to this chapter; or			
36	(4) No longer resides at the address of his or her voter registration.			
37	7. All lists of applications under this section shall be kept confidential. Such lists			

7. All lists of applications under this section shall be kept confidential. Such lists 38 of applications shall not be posted or displayed in an area open to the general public nor shall such lists of applications be shown to any unauthorized person.

115.295. 1. As each absentee ballot is received by the election authority, the election 2 authority shall indicate its receipt on the list.

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- 2. If the statements on any ballot envelope have not been completed, the absentee ballot in the envelope shall be rejected.
 - 3. The election authority shall compare the signature on the ballot envelope with the signature of the voter on the voter's registration record. If the signature is inconsistent with the voter's signature on the voter's registration record, the envelope shall be rejected.
- 9 **4.** All ballot envelopes received by the election authority shall be kept together in a 10 safe place and shall not be opened except as provided in this subchapter.
 - 115.430. 1. This section shall apply to [primary and general elections where candidates for federal or statewide offices are nominated or elected and any election where statewide issue or issues are submitted to the voters] any public election.
- 2. (1) A voter claiming to be properly registered in the jurisdiction of the election 4 authority and eligible to vote in an election, but whose eligibility at that precinct cannot be immediately established upon examination of the precinct register, shall be entitled to vote a provisional ballot after providing a form of personal identification required pursuant to section 115.427 or upon executing an affidavit under section 115.427, or may vote at a central polling place as established in section 115.115 where the voter may vote his or her 10 appropriate ballot for his or her precinct of residence upon verification of eligibility or vote a provisional ballot if eligibility cannot be determined. The provisional ballot provided to a voter under this section shall be the ballot provided to a resident of the voter's precinct determined by reference to the affidavit provided for in this section. If the voter declares that the voter is eligible to vote and the election authority determines that the voter is eligible to vote at another polling place, the voter shall be directed to the correct polling place or a central polling place as established by the election authority pursuant to subsection 5 of 17 section 115.115. If the voter refuses to go to the correct polling place or a central polling place, the voter shall be permitted to vote a provisional ballot at the incorrect polling place, 18 19 but such ballot shall not be counted if the voter was not eligible to vote at that polling place.
- 20 (2) The following steps shall be taken to establish a voter's eligibility to vote at a polling place:
 - (a) The election judge shall examine the precinct register as provided in section 115.425. If the voter is registered and eligible to vote at the polling place, the voter shall receive a regular ballot;
 - (b) If the voter's eligibility cannot be immediately established by examining the precinct register, the election judge shall contact the election authority. If the election authority cannot immediately establish that the voter is registered and eligible to vote at the polling place upon examination of the Missouri voter registration system, or if the election

judge is unable to make contact with the election authority immediately, the voter shall be notified that the voter is entitled to a provisional ballot.

- (3) The voter shall have the duty to appear and vote at the correct polling place. If an election judge determines that the voter is not eligible to vote at the polling place at which a voter presents himself or herself, and if the voter appears to be eligible to vote at another polling place, the voter shall be informed that he or she may cast a provisional ballot at the current polling place or may travel to the correct polling place or a central polling place, as established by the election authority under subsection 5 of section 115.115, where the voter may cast a regular ballot or provisional ballot if the voter's eligibility still cannot be determined. Provisional ballots cast at a polling place shall be counted only if the voter was eligible to vote at such polling place as provided in subsection 5 of this section.
- (4) For a voter requesting an absentee ballot in person, such voter shall be entitled to cast a provisional ballot when the voter's eligibility cannot be immediately established upon examination of the precinct registers or the Missouri voter registration system.
- (5) Prior to accepting any provisional ballot at the polling place, the election judges shall determine that the information provided on the provisional ballot envelope by the provisional voter is consistent with the identification provided by such person under section 115.427.
- 3. (1) No person shall be entitled to receive a provisional ballot until such person has completed a provisional ballot affidavit on the provisional ballot envelope.
- (2) The secretary of state shall produce appropriate sizes of provisional ballot envelopes and distribute them to each election authority according to their tabulating system. All provisional ballot envelopes shall be printed on a distinguishable color of paper that is different from the color of the regular ballot. The provisional ballot envelope shall be in the form required by subsection 4 of this section. All provisional ballots shall be marked with a conspicuous stamp or other distinguishing mark that makes them readily distinguishable from the regular ballots.
- 56 (3) Once voted, the provisional ballot shall be placed and sealed in a provisional 57 ballot envelope.
 - 4. The provisional ballot in its envelope shall be deposited in the ballot box. The provisional ballot envelope shall be completed by the voter for use in determining eligibility. The provisional ballot envelope specified in this section shall contain a voter's certificate which shall be in substantially the following form:

62	STATE OF	
63	COUNTY OF	
64	I do solemnly swear (or affirm) that my name is; that my da	ate
65	of birth is ; that the last four digits of my Social Security	

66	Number are; that I am registered to vote i	in County or		
67	City (if a City not within a County), Missouri; that I am a qualified			
68	voter of said County (or City not within a County); that I am eligible to			
69	vote at this polling place; and that I have not voted in this election.			
70	I understand that if the above-provided information is not correct and			
71	the election authority determines that I am not registered and eligible to			
72	vote, my vote will not be counted. I further understand that knowingly			
73	providing false information is a violation of law and subjects me to			
74	possible criminal prosecution.			
75				
76	(Signature of Voter)			
77				
78	(Current Address)			
79	Subscribed and affirmed before me this da	y of, 20		
80				
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82	(Signature of Election Official)			
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The voter may provide additional information to further assist the election authority in determining eligibility, including the place and date the voter registered to vote, if known.

- 5. (1) Prior to counting any provisional ballot, the election authority shall determine if the voter is registered and eligible to vote and if the vote was properly cast. The eligibility of provisional votes shall be determined according to the requirements for a voter to cast a ballot in the election as set forth in sections 115.133 and 115.135. A provisional [voter] ballot shall not be eligible to be counted until the election authority has determined that:
- (a) The voter cast such provisional ballot at a polling place established for the voter or the central polling place established by the election authority under subsection 5 of section 115.115;
- (b) The individual who cast the provisional ballot is an individual registered to vote in the respective election at the polling place where the ballot was cast;
- (c) The voter did not otherwise vote in the same election by regular ballot, absentee ballot, or otherwise; and
- 98 (d) The information on the provisional ballot envelope is found to be correct, 99 complete, and accurate.
- 100 (2) When the ballot boxes are delivered to the election authority from the polling 101 places, the receiving teams shall separate the provisional ballots from the rest of the ballots

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and place the sealed provisional ballot envelopes in a separate container. Teams of election authority employees or teams of election judges with each team consisting of one member of each major political party shall photocopy each provisional ballot envelope, such photocopy to be used by the election authority to determine provisional voter eligibility. The sealed provisional ballot envelopes shall be placed by the team in a sealed container and shall remain therein until tabulation.

- (3) To determine whether a provisional ballot is valid and entitled to be counted, the election authority shall examine its records and verify that the provisional voter is properly registered and eligible to vote in the election. If the provisional voter has provided information regarding the registration agency where the provisional voter registered to vote, the election authority shall make an inquiry of the registration agency to determine whether the provisional voter is properly registered and eligible to vote in the election.
- (4) If the election authority determines that the provisional voter is registered and eligible to vote in the election, the election authority shall provide documentation verifying the voter's eligibility. Such documentation shall be noted on the copy of the provisional ballot envelope and shall contain substantially the following information:
- (a) The name of the provisional voter;
- (b) The name of the reviewer;
- 120 (c) The date and time; and
 - (d) A description of evidence found that supports the voter's eligibility.
 - (5) The local election authority shall record on a provisional ballot acceptance/rejection list the provisional ballot identification number and a notation marking it as accepted.
 - (6) If the election authority determines that the provisional voter is not registered or eligible to vote in the election, the election authority shall provide documentation verifying the voter's ineligibility. Such documentation shall be noted on the copy of the provisional ballot envelope and shall contain substantially the following information:
 - (a) The name of the provisional voter;
- (b) The name of the reviewer;
 - (c) The date and time;
- (d) A description of why the voter is ineligible.
- 133 (7) The local election authority shall record on a provisional ballot acceptance/ 134 rejection list the provisional ballot identification number and notation marking it as rejected.
- 135 (8) If rejected, a photocopy of the envelope shall be made and used by the election 136 authority as a mail-in voter registration. The actual provisional ballot envelope shall be kept 137 as ballot material, and the copy of the envelope shall be used by the election authority for 138 registration record keeping.

- 6. All provisional ballots cast by voters whose eligibility has been verified as provided in this section shall be counted in accordance with the rules governing ballot tabulation. Provisional ballots shall not be counted until all provisional ballots are determined either eligible or ineligible and all provisional ballots must be processed before the election is certified. The provisional ballot shall be counted only if the election authority determines that the voter is registered and eligible to vote. Provisional ballots voted in the wrong polling place shall not be counted. If the voter is not registered but is qualified to register for future elections, the affidavit shall be considered a mail-in application to register to vote pursuant to this chapter.
 - 7. (1) After the election authority completes its review of the provisional voter's eligibility under subsection 5 of this section, the election authority shall deliver the provisional ballots and copies of the provisional ballot envelopes that include eligibility information to bipartisan counting teams, which may be the board of verification, for review and tabulation. The election authority shall maintain a record of such delivery. The record shall include the number of ballots delivered to each team and shall include a signed receipt from two judges, one from each major political party. The election authority shall provide each team with a ballot box and material necessary for tabulation.
 - (2) If the person named on the provisional ballot affidavit is found to have been properly qualified and registered to cast a ballot in the election and the provisional ballot otherwise qualifies to be counted under the provisions of this section, the envelope shall be opened, and the ballot shall be placed in a ballot box to be counted.
 - (3) If the person named on the provisional ballot affidavit is found not to have been properly qualified and registered to cast a ballot in the election or if the election authority is unable to determine such person's right to vote, the envelope containing the provisional ballot shall not be opened, and the person's vote shall not be counted. The members of the team shall follow the procedures set forth in subsection 5 of this section for rejected provisional ballots.
 - (4) The votes shall be tallied and the returns made as provided in sections 115.447 to 115.525 for paper ballots. After the vote on all ballots assigned to a team have been counted, the ballots, ballot envelopes, and copies of ballot envelopes with the eligibility information provided by the election authority shall be enclosed in sealed containers marked "Voted provisional ballots and ballot envelopes from the election held ______, 20______". All rejected provisional ballots, ballot envelopes, and copies of ballot envelopes with the eligibility information provided by the election authority shall be enclosed in sealed containers marked "Rejected provisional ballots and ballot envelopes from the election held _____, 20_____". On the outside of each voted ballot and rejected ballot container, each member of the team shall write their name and all such containers shall be returned to the

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election authority. Upon receipt of the returns and ballots, the election authority shall tabulate the provisional votes.

- 8. Challengers and watchers, as provided by sections 115.105 and 115.107, may be present during all times that the bipartisan counting teams are reviewing or counting the provisional ballots, the provisional ballot envelopes, or copies of the provisional ballot envelopes that include eligibility information provided by the election authority. Challengers and watchers shall be permitted to observe the determination of the eligibility of all provisional ballots. The election authority shall notify the county chair of each major political party of the time and location when bipartisan counting teams will be reviewing or counting the provisional ballots, the provisional ballot envelopes, or the copies of the provisional ballot envelopes that include the eligibility information provided by the election authority.
 - 9. The certificate of ballot cards shall:
 - (1) Reflect the number of provisional envelopes delivered; and
- (2) Reflect the number of sealed provisional envelopes with voted ballots deposited in the ballot box.
- 10. In counties where the voting system does not utilize a paper ballot, the election authority shall provide the appropriate provisional ballots to each polling place.
- 11. The secretary of state may promulgate rules for purposes of ensuring the uniform application of this section. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to chapter 536.
- 12. The secretary of state shall design and provide to the election authorities the envelopes and forms necessary to carry out the provisions of this section.
- 13. Pursuant to the Help America Vote Act of 2002, the secretary of state shall ensure a free access system is established, such as a toll-free number or an internet website, that any individual who casts a provisional ballot may access to discover whether the vote of that individual was counted, and, if the vote was not counted, the reason that the vote was not counted. At the time an individual casts a provisional ballot, the election authority shall give the voter written information that states that any individual who casts a provisional ballot will be able to ascertain under such free access system whether the vote was counted, and if the vote was not counted, the reason that the vote was not counted.
- 14. In accordance with the Help America Vote Act of 2002, any individual who votes in an election as a result of a court order or any other order extending the time established for closing the polls in section 115.407 may vote only by using a provisional ballot, and such provisional ballot shall be separated and held apart from other provisional ballots cast by those not affected by the order. Such ballots shall not be counted until such time as the ballots

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- are determined to be valid. No state court shall have jurisdiction to extend the polling hours established by law, including section 115.407.
 - 115.635. **1.** The following offenses, and any others specifically so described by law, shall be class three election offenses and are deemed misdemeanors connected with the exercise of the right of suffrage. Conviction for any of these offenses shall be punished by imprisonment of not more than one year or by fine of not more than two thousand five hundred dollars, or by both such imprisonment and fine:
 - (1) Giving, lending, agreeing to give or lend, offering, promising, or endeavoring to procure, any money or valuable consideration, office, or place of employment, to or for any voter, to or for any person on behalf of any voter, or to or for any person, in order to induce any voter to vote or refrain from voting or corruptly doing any such act on account of such voter having already voted or refrained from voting at any election;
 - (2) Making use of, or threatening to make use of, any force, violence, or restraint, or inflicting or threatening to inflict any injury, damage, harm or loss upon or against any person, in order to induce or compel such person to vote or refrain from voting at any election;
 - (3) Impeding or preventing, or attempting to impede or prevent, by abduction, duress or any fraudulent device or contrivance, the free exercise of the franchise of any voter or, by abduction, duress, or any fraudulent device, compelling, inducing, or prevailing upon any voter to vote or refrain from voting at any election;
 - (4) Giving, or making an agreement to give, any money, property, right in action, or other gratuity or reward, in consideration of any grant or deputation of office;
 - (5) Bringing into this state any nonresident person with intent that such person shall vote at an election without possessing the requisite qualifications;
 - (6) Asking for, receiving, or taking any money or other reward by way of gift, loan, or other device or agreeing or contracting for any money, gift, office, employment, or other reward, for giving, or refraining from giving, his or her vote in any election;
 - (7) Removing, destroying or altering any supplies or information placed in or near a voting booth for the purpose of enabling a voter to prepare his or her ballot;
 - (8) Entering a voting booth or compartment except as specifically authorized by law;
 - 29 (9) On the part of any election official, challenger, watcher or person assisting a 30 person to vote, revealing or disclosing any information as to how any voter may have voted, 31 indicated that the person had voted except as authorized by this chapter, indicated an intent to 32 vote or offered to vote, except to a grand jury or pursuant to a lawful subpoena in a court 33 proceeding relating to an election offense;

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- 34 (10) On the part of any registration or election official, refusing to permit any person 35 to register to vote or to vote when such official knows the person is legally entitled to register 36 or legally entitled to vote;
 - (11) Attempting to commit or participating in an attempt to commit any class one or class two election offense;
 - (12) Threatening to harm or engaging in conduct reasonably calculated to harass or alarm, including stalking under section 565.227, an election judge, challenger, watcher, or employee or volunteer of an election authority, or a member of such person's family;
 - (13) Attempting to induce, influence, deceive, or pressure an election official or member of an election official's family to violate any provision of this chapter;
 - (14) Disseminating, through any means, including by posting on the internet, the home address, home telephone number, mobile telephone number, personal email address, social security number, federal tax identification number, checking account number, savings account number, credit card number, marital status, or identity of a child under eighteen years of age, of an election judge, challenger, watcher, or employee or volunteer of an election authority, or a member of such person's family, for the purposes listed in subdivisions (12) and (13) of this section.
 - 2. For the purposes of this section, the term "election official" includes the election authority for the county, election judges, and other volunteers or employees of an election authority. If a violation of subdivisions (12), (13), or (14) results in death or bodily injury to an election official or a member of the official's family, the offense shall be a class B felony.
- 115.637. The following offenses, and any others specifically so described by law, shall be class four election offenses and are deemed misdemeanors not connected with the 3 exercise of the right of suffrage. Conviction for any of these offenses shall be punished by imprisonment of not more than one year or by a fine of not more than two thousand five hundred dollars or by both such imprisonment and fine:
 - (1) Stealing or willfully concealing, defacing, mutilating, or destroying any sample ballots that may be furnished by an organization or individual at or near any voting place on election day, except that this subdivision shall not be construed so as to interfere with the right of an individual voter to erase or cause to be erased on a sample ballot the name of any candidate and substituting the name of the person for whom he or she intends to vote; or to dispose of the received sample ballot;
- 12 Printing, circulating, or causing to be printed or circulated, any false and 13 fraudulent sample ballots which appear on their face to be designed as a fraud upon voters;

- 14 (3) Purposefully giving a printed or written sample ballot to any qualified voter which 15 is intended to mislead the voter;
 - (4) On the part of any candidate for election to any office of honor, trust, or profit, offering or promising to discharge the duties of such office for a less sum than the salary, fees, or emoluments as fixed by law or promising to pay back or donate to any public or private interest any portion of such salary, fees, or emolument as an inducement to voters;
 - (5) On the part of any canvasser appointed to canvass any registration list, willfully failing to appear, refusing to continue, or abandoning such canvass or willfully neglecting to perform his duties in making such canvass or willfully neglecting any duties lawfully assigned to him or her;
 - (6) On the part of any employer, making, enforcing, or attempting to enforce any order, rule, or regulation or adopting any other device or method to prevent an employee from engaging in political activities, accepting candidacy for nomination to, election to, or the holding of, political office, holding a position as a member of a political committee, soliciting or receiving funds for political purpose, acting as chairman or participating in a political convention, assuming the conduct of any political campaign, signing, or subscribing his or her name to any initiative, referendum, or recall petition, or any other petition circulated pursuant to law;
 - (7) On the part of any person authorized or employed to print official ballots, or any person employed in printing ballots, giving, delivering, or knowingly permitting to be taken any ballot to or by any person other than the official under whose direction the ballots are being printed, any ballot in any form other than that prescribed by law, or with unauthorized names, with names misspelled, or with the names of candidates arranged in any way other than that authorized by law;
 - (8) On the part of any election authority or official charged by law with the duty of distributing the printed ballots, or any person acting on his or her behalf, knowingly distributing or causing to be distributed any ballot in any manner other than that prescribed by law;
 - (9) Any person having in his or her possession any official ballot, except in the performance of his or her duty as an election authority or official, or in the act of exercising his or her individual voting privilege;
- 45 (10) Willfully mutilating, defacing, or altering any ballot before it is delivered to a 46 voter;
 - (11) On the part of any election judge, being willfully absent from the polls on election day without good cause or willfully detaining any election material or equipment and not causing it to be produced at the voting place at the opening of the polls or within fifteen minutes thereafter;

- 51 (12) On the part of any election authority or official, willfully neglecting, refusing, or 52 omitting to perform any duty required of him or her by law with respect to holding and 53 conducting an election, receiving and counting out the ballots, or making proper returns;
 - (13) On the part of any election judge, or party watcher or challenger, furnishing any information tending in any way to show the state of the count to any other person prior to the closing of the polls;
 - (14) On the part of any voter, except as otherwise provided by law, allowing his or her ballot to be seen by any person with the intent of letting it be known how he or she is about to vote or has voted, or knowingly making a false statement as to his or her inability to mark a ballot:
- 61 (15) On the part of any election judge, disclosing to any person the name of any 62 candidate for whom a voter has voted;
 - (16) Interfering, or attempting to interfere, with any voter inside a polling place;
 - (17) On the part of any person at any registration site, polling place, counting location or verification location, causing any breach of the peace or engaging in disorderly conduct, violence, or threats of violence whereby such registration, election, count or verification is impeded or interfered with;
 - petitions, electioneering, distributing election literature, posting signs or placing vehicles bearing signs with respect to any candidate or question to be voted on at an election [on election day] inside the building in which a polling place is located on election day or during the absentee voting period or within twenty-five feet of the building's outer door closest to the polling place on election day or during the absentee voting period, or, on the part of any person, refusing to remove or permit removal from property owned or controlled by such person, any such election sign or literature located within such distance on such day after request for removal by any person;
 - (19) Stealing or willfully defacing, mutilating, or destroying any campaign yard sign on private property, except that this subdivision shall not be construed to interfere with the right of any private property owner to take any action with regard to campaign yard signs on the owner's property and this subdivision shall not be construed to interfere with the right of any candidate, or the candidate's designee, to remove the candidate's campaign yard sign from the owner's private property after the election day.
- 115.642. 1. Any person may file a complaint with the secretary of state stating the name of any person who has violated any of the provisions of sections 115.629 to 115.646 and stating the facts of the alleged offense, sworn to, under penalty of perjury.
 - 2. Within thirty days of receiving a complaint, the secretary of state shall notify the person filing the complaint whether or not the secretary has dismissed the complaint or will

- commence an investigation. The secretary of state shall dismiss frivolous complaints. For purposes of this subsection, "frivolous complaint" shall mean an allegation clearly lacking any basis in fact or law. Any person who makes a frivolous complaint pursuant to this section shall be liable for actual and compensatory damages to the alleged violator for holding the alleged violator before the public in a false light. If reasonable grounds appear that the alleged offense was committed, the secretary of state may issue a probable cause statement. If the secretary of state issues a probable cause statement, he or she may refer the offense to the appropriate prosecuting attorney.
 - 3. Notwithstanding the provisions of section 27.060, 56.060, or 56.430 to the contrary, when requested by the prosecuting attorney or circuit attorney, the secretary of state or his or her authorized representatives may aid any prosecuting attorney or circuit attorney in the commencement and prosecution of election offenses as provided in sections 115.629 to 115.646.
- 4. (1) The secretary of state may investigate any suspected violation of any of the provisions of sections 115.629 to 115.646.
 - (2) (a) The secretary of state or an authorized representative of the secretary of state shall have the power to require the production of books, papers, correspondence, memoranda, contracts, agreements, and other records by subpoena or otherwise when necessary to conduct an investigation under this section. Such powers shall be exercised only at the specific written direction of the secretary of state or his or her chief deputy.
 - (b) If any person refuses to comply with a subpoena issued under this [subsection] subdivision, the secretary of state may seek to enforce the subpoena before a court of competent jurisdiction to require the production of books, papers, correspondence, memoranda, contracts, agreements, and other records. The court may issue an order requiring the person to produce records relating to the matter under investigation or in question. Any person who fails to comply with the order may be held in contempt of court.
 - [(c) The provisions of this subdivision shall expire on August 28, 2025.
 - 115.1200. 1. This section shall be known as the "Missouri Elections Sovereignty Act".
 - 2. The general assembly finds that regulations placed by Congress on the times, places, and manner of holding elections for representatives and the times and manner of holding elections for senators are limited only to those respective offices and do not extend to state and local elections.
 - 3. The general assembly of the state of Missouri reserves authority to regulate both voter qualifications and the time, place, and manner for state and local elections to the maximum extent authorized by the Constitution of the United States.

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- 4. The state of Missouri shall comply with and implement federal laws governing the time, place, and manner of United States representative elections and federal laws governing the time and manner of United States senate elections to the extent necessary to preserve the federal system of government and comply with the Constitution of the United States, but shall reserve the right to protect, preserve, and defend the integrity of state and local elections through lawful regulation of voter qualifications for such state and local elections.
 - 5. Any differences in the regulations for time, place, and manner of holding elections for federal representatives, the time and manner for the senate elections, and state and local elections shall result in separate election procedures to ensure the sovereignty of the state of Missouri to conduct elections in the manner in which the general assembly shall deem necessary.
 - 137.067. Notwithstanding any provision of law to the contrary, any ballot measure seeking approval to add, change, or modify a tax on real property shall express the effect of the proposed change within the ballot language in terms of the change in real dollars owed per one hundred thousand dollars of a property's market valuation.
 - 137.073. 1. As used in this section, the following terms mean:
 - (1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;
 - (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;
- 9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 13 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;
- 17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from 18 ad valorem levies on all classes of property, including state-assessed property, in the 19 immediately preceding fiscal year of the political subdivision, plus an allowance for taxes 20 billed but not collected in the fiscal year and plus an additional allowance for the revenue 21 which would have been collected from property which was annexed by such political

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subdivision but which was not previously used in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these terms are defined in section 386.020, which were assessed by the assessor of a county or city in the previous year but are 26 assessed by the state tax commission in the current year. All school districts and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax revenue an amount equivalent to that by which they reduced property tax levies as a result of sales tax pursuant to section 67.505 and section 164.013 or as excess home dock city or county fees as provided in [subsection 4 of] section 313.820 in the immediately preceding fiscal year but not including any amount calculated to adjust for prior years. For purposes of political subdivisions which were authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall mean the revenues equal to the amount that would have been available if the voluntary rate reduction had not been made.

2. Whenever changes in assessed valuation are entered in the assessor's books for any personal property, in the aggregate, or for any subclass of real property as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each political subdivision wholly or partially within the county or St. Louis City of the change in valuation of each subclass of real property, individually, and personal property, in the aggregate, exclusive of new construction and improvements. All political subdivisions shall immediately revise the applicable rates of levy for each purpose for each subclass of real property, individually, and personal property, in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable property, exclusive of new construction and improvements, substantially the same amount of tax revenue as was produced in the previous year for each subclass of real property, individually, and personal property, in the aggregate, except that the rate shall not exceed the greater of the most recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Any political subdivision that has received approval from voters for a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue as the amount of revenue that would have been derived by applying the voter-approved increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently certified by the city or county clerk on or before the date of the election in which such increase is approved, increased by the percentage increase in the consumer price index, as provided by law, except that the rate shall not exceed the greater of the most recent voterapproved rate or the most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such tax revenue shall not include any receipts from ad valorem

levies on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a 60 61 different subclass of real property. Where the taxing authority is a school district for the purposes of revising the applicable rates of levy for each subclass of real property, the tax 62 revenues from state-assessed railroad and utility property shall be apportioned and attributed to each subclass of real property based on the percentage of the total assessed valuation of the 64 county that each subclass of real property represents in the current taxable year. As provided in Section 22 of Article X of the constitution, a political subdivision may also revise each levy 66 to allow for inflationary assessment growth occurring within the political subdivision. The 68 inflationary growth factor for any such subclass of real property or personal property shall be 69 limited to the actual assessment growth in such subclass or class, exclusive of new construction and improvements, and exclusive of the assessed value on any real property 71 which was assessed by the assessor of a county or city in the current year in a different subclass of real property, but not to exceed the consumer price index or five percent, 73 whichever is lower. Should the tax revenue of a political subdivision from the various tax 74 rates determined in this subsection be different than the tax revenue that would have been 75 determined from a single tax rate as calculated pursuant to the method of calculation in this 76 subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of 77 those subclasses of real property, individually, and/or personal property, in the aggregate, in 78 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such difference and shall be apportioned among such 80 subclasses of real property, individually, and/or personal property, in the aggregate, based on the relative assessed valuation of the class or subclasses of property experiencing a tax rate 81 82 reduction. Such revision in the tax rates of each class or subclass shall be made by computing 83 the percentage of current year adjusted assessed valuation of each class or subclass with a tax 84 rate reduction to the total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting percentages by the revenue difference 86 between the single rate calculation and the calculations pursuant to this subsection and 87 dividing by the respective adjusted current year assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon each class or subclass of property. The 89 adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial rate computed for each class 90 91 or subclass of property. For school districts that levy separate tax rates on each subclass of 92 real property and personal property in the aggregate, if voters approved a ballot before 93 January 1, 2011, that presented separate stated tax rates to be applied to the different 94 subclasses of real property and personal property in the aggregate, or increases the separate rates that may be levied on the different subclasses of real property and personal property in 95

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96 the aggregate by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section. Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for personal property shall cause such levy to increase over the levy for personal property from the prior year.

- 3. (1) Where the taxing authority is a school district, it shall be required to revise the rates of levy to the extent necessary to produce from all taxable property, including stateassessed railroad and utility property, which shall be separately estimated in addition to other data required in complying with section 164.011, substantially the amount of tax revenue permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that the estimates used result in receipt of excess revenues, which would have required a lower rate if the actual information had been known, the school district shall reduce the tax rate ceiling in the following year to compensate for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.
- (2) For any political subdivision which experiences a reduction in the amount of assessed valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant to sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or recordation of any assessed valuation:
- (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes to compensate for the reduction in assessed value occurring after the political subdivision calculated the tax rate ceiling for the particular subclass of real property or for personal property, in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the next calculation of the tax rate for the particular subclass of real property or for personal property, in the aggregate, after the reduction in assessed valuation has been determined and shall be calculated in a manner that results in the revised tax rate ceiling being the same as it would have been had the corrected or finalized assessment been available at the time of the prior calculation;
- (b) In addition, for up to three years following the determination of the reduction in assessed valuation as a result of circumstances defined in this subdivision, such political subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected or finalized assessment been available at the time of the prior calculation.

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4. (1) In order to implement the provisions of this section and Section 22 of Article X of the Constitution of Missouri, the term improvements shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on February first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and Section 22 of Article X of the Missouri Constitution, the term "property" means all taxable property, including state-assessed property.

(2) Each political subdivision required to revise rates of levy pursuant to this section or Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and Section 22 of Article X of the Constitution of Missouri,

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170 separately and without regard to annual tax rate reductions provided in section 67.505 and 171 section 164.013. Each political subdivision shall set each tax rate it is authorized to levy 172 using the calculation that produces the lowest tax rate ceiling. It is further the intent of the 173 general assembly, pursuant to the authority of Section 10(c) of Article X of the Constitution 174 of Missouri, that the provisions of such section be applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of Missouri as to reestablishing tax 175 176 rates as revised in subsequent years, enforcement provisions, and other provisions not in 177 conflict with Section 22 of Article X of the Constitution of Missouri. Annual tax rate 178 reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as 179 established pursuant to this section and Section 22 of Article X of the Constitution of 180 Missouri, unless otherwise provided by law.

- 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more than a simple majority pursuant to any provision of law or the constitution, the tax rate increase must receive approval by at least the majority required.
- (2) When voters approve an increase in the tax rate, the amount of the increase shall be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for approval rather than describing the amount of increase in the question, the stated tax rate approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied to the current total assessed valuation of the political subdivision, excluding new construction and improvements since the date of the election approving such increase, the revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would have been derived by applying the voter-approved increased tax rate ceiling to total assessed valuation of the political subdivision, as most recently certified by the city or county clerk on or before the date of the election in which such increase is approved, increased by the percentage increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed in this section to yield the sum of: the amount of revenue that would be derived by applying such voter-approved increased rate to the total assessed valuation, as most recently certified by the city or county clerk on or before the date of the election in which such increase was approved, increased by the percentage increase in the consumer price index, as

provided by law, from the date of the election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

- (3) The provisions of subdivision (2) of this subsection notwithstanding, if prior to the expiration of a temporary levy increase, voters approve a subsequent levy increase, the new tax rate ceiling shall remain in effect only until such time as the temporary levy expires under the terms originally approved by a vote of the people, at which time the tax rate ceiling shall be decreased by the amount of the temporary levy increase. If, prior to the expiration of a temporary levy increase, voters of a political subdivision are asked to approve an additional, permanent increase to the political subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly indicates that if the permanent levy increase is approved, the temporary levy shall be made permanent.
- (4) The governing body of any political subdivision may levy a tax rate lower than its tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval in the manner provided under subdivision [(4)] (5) of this subsection. Nothing in this section shall be construed as prohibiting a political subdivision from voluntarily levying a tax rate lower than that which is required under the provisions of this section or from seeking voter approval of a reduction to such political subdivision's tax rate ceiling.
- [(4)] (5) In a year of general reassessment, a governing body whose tax rate is lower than its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing body intends to increase its tax rate, the governing body shall conduct a public hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction required by law resulting from sales tax collections. The provisions of this subdivision shall not apply to any political subdivision which has received voter approval for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.
 - (6) (a) As used in this subdivision, the following terms mean:
- a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters approved a higher tax rate in a 2023 election;
- b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters approved a higher tax rate in a 2023 election.
- (b) Notwithstanding any other provision of law to the contrary, for the general reassessment performed in 2023, when the required majority of voters in a school

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district serving a census-designated place with more than twenty-seven thousand but fewer than thirty thousand inhabitants and located in a county with more than one million inhabitants passes an increase in the school district's tax rate, the school district shall use the current tax rate ceiling and the increase approved by the voters in establishing the rates of levy for the tax year immediately following the election.

- (c) If the assessed valuation of real property in such school district is reduced in such tax year immediately following the election, such school district may raise its rates of levy so that the revenue received from its local real property tax rates equals the amount the school district would have received from the increased rates of levy had there been no reduction in the assessed valuation of real property in the school district.
- (d) Using the increased tax rate ceiling shall be revenue neutral as required in Article X, Section 22 of the Constitution of Missouri.
- 6. (1) For the purposes of calculating state aid for public schools pursuant to section 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first determining the total tax revenue of the property within the jurisdiction of the taxing authority, which amount shall be equal to the sum of the products of multiplying the assessed valuation of each class and subclass of property by the corresponding tax rate for such class or subclass, then dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school district, such blended rate shall also be used by such school district for calculating revenue from state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax rate by purpose.
- (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the county commission in the county or counties where the tax rate applies of its tax rate ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the calculation of rates pursuant to this section which do not currently exist in rule form or that have been

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280 incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as shall be prescribed by the state auditor by rule, 282 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed 283 for annual debt service requirements will be prima facie valid if, after making the payment for 284 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed 285 the following year's payments. The county clerk shall keep on file and available for public 286 inspection all such information for a period of three years. The clerk shall, within three days 287 of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed 288 tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen 289 days of the date of receipt, examine such information and return to the county clerk his or her 290 findings as to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing 291 292 authority's proposed tax rate does not comply with Missouri law, then the state auditor's 293 findings shall include a recalculated tax rate, and the state auditor may request a taxing 294 authority to submit documentation supporting such taxing authority's proposed tax rate. The 295 county clerk shall immediately forward a copy of the auditor's findings to the taxing authority 296 and shall file a copy of the findings with the information received from the taxing authority. 297 The taxing authority shall have fifteen days from the date of receipt from the county clerk of 298 the state auditor's findings and any request for supporting documentation to accept or reject in 299 writing the rate change certified by the state auditor and to submit all requested information to 300 the state auditor. A copy of the taxing authority's acceptance or rejection and any information 301 submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority 302 rejects a rate change certified by the state auditor and the state auditor does not receive 303 supporting information which justifies the taxing authority's original or any subsequent 304 proposed tax rate, then the state auditor shall refer the perceived violations of such taxing 305 authority to the attorney general's office and the attorney general is authorized to obtain 306 injunctive relief to prevent the taxing authority from levying a violative tax rate.

- (3) In the event that the taxing authority incorrectly completes the forms created and promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority may submit amended forms with an explanation for the needed changes. If such amended forms are filed under regulations prescribed by the state auditor, the state auditor shall take into consideration such amended forms for the purposes of this subsection.
- 312 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political 313 subdivision has complied with the foregoing provisions of this section.
 - 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with the provisions of this section, the taxpayer may make a formal complaint with the prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action

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within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an action as representative of a class of all taxpayers within a taxing authority if the class is so numerous that joinder of all members is impracticable, if there are questions of law or fact common to the class, if the claims or defenses of the representative parties are typical of the claims or defenses of the class, and if the representative parties will fairly and adequately protect the interests of the class. In any class action maintained pursuant to this section, the court may direct to the members of the class a notice to be published at least once each week for four consecutive weeks in a newspaper of general circulation published in the county where the civil action is commenced and in other counties within the jurisdiction of a taxing authority. The notice shall advise each member that the court will exclude him or her from the class if he or she so requests by a specified date, that the judgment, whether favorable or not, will include all members who do not request exclusion, and that any member who does not request exclusion may, if he or she desires, enter an appearance. In any class action brought pursuant to this section, the court, in addition to the relief requested, shall assess against the taxing authority found to be in violation of this section the reasonable costs of bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any attorney or association of attorneys who receive public funds from any source for their services. Any action brought pursuant to this section shall be set for hearing as soon as practicable after the cause is at issue.

- 9. If in any action, including a class action, the court issues an order requiring a taxing authority to revise the tax rates as provided in this section or enjoins a taxing authority from the collection of a tax because of its failure to revise the rate of levy as provided in this section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced by the original levy and the amount produced by the revised levy. The township or county collector of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this section shall make available to the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund any tax erroneously paid prior to or during the third tax year preceding the current tax year.
- 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.

This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

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