

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2319
100TH GENERAL ASSEMBLY

4558H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to taxing districts.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be
2 known as section 67.5200, to read as follows:

67.5200. 1. For purposes of this section, the term "special taxing district" shall
2 **include all taxing districts that impose any tax under the laws of this state; however,**
3 **"special taxing district" shall not include the state or federal government, school districts,**
4 **fire protection districts, ambulance districts, or the government of any city or county in this**
5 **state. "Special taxing districts" shall include, but not be limited to, community**
6 **improvement districts, transportation development districts, tax increment financing**
7 **districts, levee districts, library districts, port authority districts, and any other districts**
8 **that impose a sales tax, property tax, or other tax assessment within their borders and**
9 **jurisdiction, unless exempted under this subsection.**

10 **2. Every special taxing district in this state that is not otherwise required by statute**
11 **to have an audit performed by a certified public accountant or other qualified auditor, or**
12 **that does not have an audit performed in conjunction with the audit of its establishing or**
13 **approving city or county, shall have an audit performed annually by an independent**
14 **certified public accountant according to the provisions of this section.**

15 **3. Each special taxing district that is required to have an audit performed annually**
16 **by an independent certified public accountant according to the provisions of this section**
17 **shall individually select its own certified public accountant to perform such an audit,**
18 **through a fair and competitive bidding process that considers no less than three bids and**
19 **awards a contract to the lowest or best bidder. Contracts entered into under this**

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.

20 subsection may have a duration of up to five years. Upon the termination of an existing
21 contract, a special taxing district shall hold a new fair and competitive bidding process to
22 award a subsequent contract.

23 4. Every certified public accountant performing an audit under this section shall
24 compile his or her findings into a report that shall be submitted to the special taxing
25 district that he or she audits, any county in which the special taxing district is located, any
26 municipality in which the special taxing district is located, and the state auditor.

27 5. Notwithstanding any provision of law to the contrary, special taxing districts
28 may use a portion of the revenue received under their taxing authority to pay the fees and
29 expenses arising under their contracts with certified public accountants to perform the
30 audits required under this section.

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