

FIRST REGULAR SESSION

HOUSE BILL NO. 849

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PFAUTSCH.

1792H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 105.145, RSMo, and to enact in lieu thereof one new section relating to the reporting of financial transactions, with a penalty provision.

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

Section A. Section 105.145, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 105.145, to read as follows:

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

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

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

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

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

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.

17 4. The state auditor shall immediately on receipt of each financial report acknowledge
18 the receipt of the report.

19 5. In any fiscal year no member of the governing body of any political subdivision of the
20 state shall receive any compensation or payment of expenses after the end of the time within
21 which the financial statement of the political subdivision is required to be filed with the state
22 auditor and until such time as the notice from the state auditor of the filing of the annual financial
23 report for the fiscal year has been received.

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

27 7. All reports or financial statements hereinabove mentioned shall be considered to be
28 public records.

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

31 **9.** Any ~~[transportation development district]~~ **political subdivision** that fails to timely
32 submit a copy of the annual financial statement to the state auditor shall be subject to a fine of
33 five hundred dollars per day.

34 **[9] 10.** The state auditor shall report any violation of subsection ~~[8]~~ **9** of this section to
35 the department of revenue. Upon notification from the state auditor's office that a ~~[transportation~~
36 ~~development district]~~ **political subdivision** failed to timely submit a copy of the annual financial
37 statement, the department of revenue shall notify such ~~[district]~~ **political subdivision** by certified
38 mail that the statement has not been received. Such notice shall clearly set forth the following:

39 (1) The name of the ~~[district]~~ **political subdivision**;

40 (2) That the ~~[district]~~ **political subdivision** shall be subject to a fine of five hundred
41 dollars per day if the ~~[district]~~ **political subdivision** does not submit a copy of the annual
42 financial statement to the state auditor's office within thirty days from the postmarked date
43 stamped on the certified mail envelope;

44 (3) That the fine will be enforced and collected as provided under subsection ~~[40]~~ **11** of
45 this section; and

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

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50 In the event a copy of the annual financial statement is received within such thirty-day period,
51 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial
52 statement to the department of revenue within ten business days. Failure of the ~~[district]~~

53 **political subdivision** to submit the required annual financial statement within such thirty-day
54 period shall cause the fine to be collected as provided under subsection ~~[+0]~~ **11** of this section.

55 ~~[+0]~~ **11.** The department of revenue may collect the fine authorized under the provisions
56 of subsection ~~[8]~~ **9** of this section by offsetting any sales or use tax distributions due to the
57 ~~[district]~~ **political subdivision**. The director of revenue shall retain two percent for the cost of
58 such collection. The remaining revenues collected from such violations shall be distributed
59 annually to the schools of the county in the same manner that proceeds for all penalties,
60 forfeitures, and fines collected for any breach of the penal laws of the state are distributed.

61 ~~[+]~~ **12.** Any transportation development district organized under sections 238.200 to
62 238.275 having gross revenues of less than five thousand dollars in the fiscal year for which the
63 annual financial statement was not timely filed shall not be subject to the fine authorized in this
64 section.

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