

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE NO. 2 FOR
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 112

99TH GENERAL ASSEMBLY

2017

0169S.09T

AN ACT

To repeal sections 50.622, 50.740, 54.040, 54.261, 68.075, 94.900, 94.902, 105.145, 139.100, 182.640, 182.660, 233.295, 242.460, 243.350, 245.185, 321.242, 321.246, 393.1075, 473.730, 473.743, 473.747, and 475.120, RSMo, and to enact in lieu thereof twenty-four new sections relating to political subdivisions, with a penalty provision.

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

Section A. Sections 50.622, 50.740, 54.040, 54.261, 68.075, 94.900, 94.902, 105.145, 139.100, 182.640, 182.660, 233.295, 242.460, 243.350, 245.185, 321.242, 321.246, 393.1075, 473.730, 473.743, 473.747, and 475.120, RSMo, are repealed and twenty-four new sections enacted in lieu thereof, to be known as sections 50.622, 50.740, 54.040, 54.261, 68.075, 84.514, 94.900, 94.902, 94.903, 105.145, 139.100, 182.640, 182.660, 233.295, 242.460, 243.350, 245.185, 321.242, 321.246, 393.1075, 473.730, 473.743, and 475.120, and 1, to read as follows:

50.622. 1. Any county may amend the annual budget during any fiscal year in which the county receives additional funds, and such amount or source, including, but not limited to, federal or state grants or private donations, could not be estimated when the budget was adopted. The county shall follow the same procedures as required in sections 50.525 to 50.745 for adoption of the annual budget to amend its budget during a fiscal year.

2. Any county may decrease the annual budget twice during any fiscal year in which the county experiences a verifiable decline in funds of two percent or more, and such amount could not be estimated or anticipated when the budget

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

10 was adopted, provided that any decrease in appropriations shall not unduly affect
11 any one officeholder. Before any reduction affecting an independently elected
12 officeholder can occur, negotiations shall take place with all officeholders who
13 receive funds from the affected category of funds in an attempt to cover the
14 shortfall. The county shall follow the same procedures as required in sections
15 50.525 to 50.745 to decrease the annual budget, except that the notice provided
16 for in section 50.600 shall be extended to thirty days for purposes of this
17 subsection. Such notice shall include a published summary of the proposed
18 reductions and an explanation of the shortfall.

19 3. Any decrease in an appropriation authorized under subsection 2 of this
20 section shall not impact any dedicated fund otherwise provided by law.

21 4. County commissioners may reduce budgets of departments under their
22 direct supervision and responsibility at any time without the restrictions imposed
23 by this section.

24 5. Subsections 2, 3, and 4 of this section shall expire on July 1, [2016]
25 **2027**.

26 6. Notwithstanding the provisions of this section, no charter county shall
27 be restricted from amending its budget under and pursuant to the terms of its
28 charter.

50.740. 1. It is hereby made the first duty of the county commission in
2 counties of classes three and four at its regular January term to go over the
3 estimates and revise and amend the same in such way as to promote efficiency
4 and economy in county government. The commission may alter or change any
5 estimate as public interest may require and to balance the budget, first giving the
6 person preparing supporting data an opportunity to be heard. After the county
7 commission shall have revised the estimate it shall be the duty of the clerk of
8 said commission forthwith to enter such revised estimate on the record of the said
9 commission and the commission shall forthwith enter thereon its approval.

10 2. The county clerk shall within five days after the date of approval of
11 such budget estimate file a certified copy thereof with the county treasurer,
12 taking a receipt therefor, and he shall also forward a certified copy thereof to the
13 state auditor by registered mail **or by electronic means under subsection**
14 **4 of this section**. The county treasurer shall not pay nor enter protest on any
15 warrant except payroll for the current year until such budget estimate shall have
16 been so filed. If any county treasurer shall pay or enter for protest any warrant
17 except payroll before the budget estimate shall have been filed, as by sections
18 50.525 to 50.745 provided, the county treasurer shall be liable on the official bond
19 for such act. Immediately upon receipt of the estimated budget the state auditor

20 shall send to the county clerk the receipt therefor by registered mail **or by**
 21 **electronic means under subsection 4 of this section.**

22 3. Any order of the county commission of any county authorizing or
 23 directing the issuance of any warrant contrary to any provision of this law shall
 24 be void and of no binding force or effect; and any county clerk, county treasurer,
 25 or other officer participating in the issuance or payment of any such warrant
 26 shall be liable therefor upon the official bond.

27 **4. For the purposes of fulfilling their respective requirements**
 28 **under subsection 2 of this section, the county clerk and state auditor**
 29 **may correspond with the other by email or other electronic system**
 30 **established by the state auditor for that purpose.**

54.040. [1.] Except in a county with a charter form of government, a
 2 candidate for county treasurer shall be at least twenty-one years of age and a
 3 resident of the state of Missouri and the county in which he or she is a candidate
 4 for at least one year prior to the date of the general election for such office. The
 5 candidate shall also be a registered voter and shall be current in the payment of
 6 all personal and real estate taxes. Upon election to such office, the person shall
 7 continue to reside in that county during his or her tenure in office. Each
 8 candidate for county treasurer shall also provide to the election authority a copy
 9 of a signed affidavit from a surety company authorized to do business in this
 10 state indicating that the candidate meets the bond requirements for the office of
 11 county treasurer under this chapter.

12 [2. No sheriff, marshal, clerk or collector, or the deputy of any such
 13 officer, shall be eligible to the office of treasurer of any county.]

54.261. 1. The county treasurer in counties of the first classification, not
 2 having a charter form of government and containing a portion of a city with a
 3 population of three hundred thousand or more, and in counties of the second,
 4 third and fourth classifications of this state, shall receive as compensation for
 5 services performed by the treasurer an annual salary based upon the assessed
 6 valuation of the county. The provisions of this section shall not permit or require
 7 a reduction, nor shall require an increase, in the amount of compensation being
 8 paid for the office of treasurer on January 1, 2002.

9 2. The amount of salary based upon assessed valuation shall be computed
 10 according to the following schedule:

11	Assessed Valuation	Salary \$
12	18,000,000 to 40,999,999	\$29,000
13	41,000,000 to 53,999,999	30,000
14	54,000,000 to 65,999,999	32,000

15	66,000,000 to 85,999,999	34,000
16	86,000,000 to 99,999,999	36,000
17	100,000,000 to 130,999,999	38,000
18	131,000,000 to 159,999,999	40,000
19	160,000,000 to 189,999,999	41,000
20	190,000,000 to 249,999,999	41,500
21	250,000,000 to 299,999,999	43,000
22	300,000,000 or more	45,000

23 3. Two thousand dollars of the salary authorized in this section shall be
 24 payable to the treasurer only if the treasurer has completed at least twenty hours
 25 of classroom instruction each calendar year relating to the operations of the
 26 treasurer's office when approved by a professional association of the county
 27 treasurers or county collectors of Missouri unless exempted from the training by
 28 the professional association. The professional association approving the program
 29 shall provide a certificate of completion to each treasurer who completes the
 30 training program and shall send a list of certified treasurers to the county
 31 commission of each county. Expenses incurred for attending the training session
 32 [may] shall be reimbursed to the county treasurer in the same manner as other
 33 expenses as may be appropriated for that purpose.

34 4. The county treasurer in any county, other than a county of the first
 35 classification having a charter form of government or a county of the first
 36 classification not having a charter form of government and not containing any
 37 part of a city with a population of three hundred thousand or more, shall not,
 38 except upon two-thirds vote of all the members of the commission, receive an
 39 annual compensation in an amount less than the total compensation being
 40 received for the office of county treasurer in the particular county for services
 41 rendered or performed on the date the salary commission votes.

42 5. In the event of a vacancy due to death, resignation, or otherwise in the
 43 office of treasurer in any county except a county with a charter form of
 44 government, and when there is no deputy treasurer, the county commission shall
 45 appoint a qualified acting treasurer until such time as the vacancy is filled by the
 46 governor pursuant to section 105.030 or the elected treasurer returns to
 47 work. The county commission shall employ and fix the compensation of clerical
 48 and other assistants necessary to enable the interim treasurer to efficiently
 49 perform the duties of the office.

68.075. 1. This section shall be known and may be cited as the "Advanced
 2 Industrial Manufacturing Zones Act".

3 2. As used in this section, the following terms shall mean:

4 (1) "AIM zone", an area identified through a resolution passed by the port
5 authority board of commissioners appointed under section 68.045 that is being
6 developed or redeveloped for any purpose so long as any infrastructure and
7 building built or improved is in the development area. The port authority board
8 of commissioners shall file an annual report indicating the established AIM zones
9 with the department of revenue;

10 (2) **"County average wage", the average wage in each county as**
11 **determined by the Missouri department of economic development for**
12 **the most recently completed full calendar year. However, if the**
13 **computed county average wage is above the statewide average wage,**
14 **the statewide average wage shall be deemed the county average wage**
15 **for such county for the purpose of determining eligibility;**

16 (3) "New job", the number of full-time employees located at the project
17 facility that exceeds the project facility base employment less any decrease in the
18 number of full-time employees at related facilities below the related facility base
19 employment. No job that was created prior to the date of the notice of intent
20 shall be deemed a new job. An employee that spends less than fifty percent of the
21 employee's work time at the facility is still considered to be located at a facility
22 if the employee receives his or her directions and control from that facility, is on
23 the facility's payroll, one hundred percent of the employee's income from such
24 employment is Missouri income, and the employee is paid at or above the [state]
25 **county average wage.**

26 3. Any port authority located in this state may establish an AIM
27 zone. Such zone may only include the area within the port authority's
28 jurisdiction, **ownership, or control** and may include any such area. The port
29 authority shall determine the boundaries for each AIM zone, and more than one
30 AIM zone may exist within the port authority's jurisdiction **or under the port**
31 **authority's ownership or control and may be expanded or contracted**
32 **by resolution of the port authority board of commissioners.**

33 4. Fifty percent of the state tax withholdings imposed by sections 143.191
34 to 143.265 on new jobs within such zone after development or redevelopment has
35 commenced shall not be remitted to the general **revenue** fund of the state of
36 Missouri. Such moneys shall be deposited into the port authority AIM zone fund
37 established under subsection 5 of this section for the purpose of continuing to
38 expand, develop, and redevelop AIM zones identified by the port authority board
39 of commissioners and may be used for managerial, engineering, legal, research,
40 promotion, planning, satisfaction of bonds issued under section 68.040, and any
41 other expenses.

42 5. There is hereby created in the state treasury the "Port Authority AIM
43 Zone Fund", which shall consist of money collected under this section. The state
44 treasurer shall be custodian of the fund and shall approve disbursements from
45 the fund in accordance with sections 30.170 and 30.180 to the port authorities
46 from which the funds were collected, less the pro-rata portion appropriated by the
47 general assembly to be used solely for the administration of this section which
48 shall not exceed ten percent of the total amount collected within the zones of a
49 port authority. Notwithstanding the provisions of section 33.080 to the contrary,
50 any moneys remaining in the fund at the end of the biennium shall not revert to
51 the credit of the general revenue fund. The state treasurer shall invest moneys
52 in the fund in the same manner as other funds are invested. Any interest and
53 moneys earned on such investments shall be credited to the fund.

54 6. The port authority shall approve any projects that begin construction
55 and disperse any money collected under this section. The port authority shall
56 submit an annual budget for the funds to the department of economic
57 development explaining how and when such money will be spent.

58 7. The provision of section 23.253 notwithstanding, no AIM zone may be
59 established after August 28, 2023. Any AIM zone created prior to that date shall
60 continue to exist and be coterminous with the retirement of all debts incurred
61 under subsection 4 of this section. No debts may be incurred or reauthorized
62 using AIM zone revenue after August 28, 2023.

**84.514. The chief of police, with the approval of the board, may
2 appoint a police officer to serve as lieutenant colonel on matters
3 relating to homeland security and disaster communications.
4 Notwithstanding the provisions of section 84.510 to the contrary, such
5 position shall be a new position and in addition to the number of
6 lieutenant colonels authorized under section 84.510. The lieutenant
7 colonel authorized under this section shall be responsible for matters
8 relating to homeland security and disaster communications as
9 determined by the chief and be entitled to the same rank, privileges,
10 and compensation afforded all other lieutenant colonels within the
11 department.**

94.900. 1. (1) The governing body of the following cities may impose a
2 tax as provided in this section:

3 (a) Any city of the third classification with more than ten thousand eight
4 hundred but less than ten thousand nine hundred inhabitants located at least
5 partly within a county of the first classification with more than one hundred
6 eighty-four thousand but less than one hundred eighty-eight thousand

45 opposite "NO".

46 If a majority of the votes cast on the proposal by the qualified voters voting
47 thereon are in favor of the proposal submitted pursuant to this subsection, then
48 the ordinance or order and any amendments thereto shall be in effect on the first
49 day of the second calendar quarter after the director of revenue receives
50 notification of adoption of the local sales tax. If a proposal receives less than the
51 required majority, then the governing body of the city shall have no power to
52 impose the sales tax herein authorized unless and until the governing body of the
53 city shall again have submitted another proposal to authorize the governing body
54 of the city to impose the sales tax authorized by this section and such proposal
55 is approved by the required majority of the qualified voters voting
56 thereon. However, in no event shall a proposal pursuant to this section be
57 submitted to the voters sooner than twelve months from the date of the last
58 proposal pursuant to this section.

59 3. All revenue received by a city from the tax authorized under the
60 provisions of this section shall be deposited in a special trust fund and shall be
61 used solely for improving the public safety for such city for so long as the tax
62 shall remain in effect.

63 4. Once the tax authorized by this section is abolished or is terminated by
64 any means, all funds remaining in the special trust fund shall be used solely for
65 improving the public safety for the city. Any funds in such special trust fund
66 which are not needed for current expenditures may be invested by the governing
67 body in accordance with applicable laws relating to the investment of other city
68 funds.

69 5. All sales taxes collected by the director of the department of revenue
70 under this section on behalf of any city, less one percent for cost of collection
71 which shall be deposited in the state's general revenue fund after payment of
72 premiums for surety bonds as provided in section 32.087, shall be deposited in a
73 special trust fund, which is hereby created, to be known as the "City Public Safety
74 Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be
75 state funds and shall not be commingled with any funds of the state. The
76 provisions of section 33.080 to the contrary notwithstanding, money in this fund
77 shall not be transferred and placed to the credit of the general revenue fund. The
78 director of the department of revenue shall keep accurate records of the amount
79 of money in the trust and which was collected in each city imposing a sales tax
80 pursuant to this section, and the records shall be open to the inspection of officers
81 of the city and the public. Not later than the tenth day of each month the
82 director of the department of revenue shall distribute all moneys deposited in the

83 trust fund during the preceding month to the city which levied the tax; such
84 funds shall be deposited with the city treasurer of each such city, and all
85 expenditures of funds arising from the trust fund shall be by an appropriation act
86 to be enacted by the governing body of each such city. Expenditures may be made
87 from the fund for any functions authorized in the ordinance or order adopted by
88 the governing body submitting the tax to the voters.

89 6. The director of the department of revenue may make refunds from the
90 amounts in the trust fund and credited to any city for erroneous payments and
91 overpayments made, and may redeem dishonored checks and drafts deposited to
92 the credit of such cities. If any city abolishes the tax, the city shall notify the
93 director of the department of revenue of the action at least ninety days prior to
94 the effective date of the repeal and the director of the department of revenue may
95 order retention in the trust fund, for a period of one year, of two percent of the
96 amount collected after receipt of such notice to cover possible refunds or
97 overpayment of the tax and to redeem dishonored checks and drafts deposited to
98 the credit of such accounts. After one year has elapsed after the effective date of
99 abolition of the tax in such city, the director of the department of revenue shall
100 remit the balance in the account to the city and close the account of that
101 city. The director of the department of revenue shall notify each city of each
102 instance of any amount refunded or any check redeemed from receipts due the
103 city.

104 7. Except as modified in this section, all provisions of sections 32.085 and
105 32.087 shall apply to the tax imposed pursuant to this section.

94.902. 1. The governing bodies of the following cities may impose a tax
2 as provided in this section:

3 (1) Any city of the third classification with more than twenty-six thousand
4 three hundred but less than twenty-six thousand seven hundred inhabitants;

5 (2) Any city of the fourth classification with more than thirty thousand
6 three hundred but fewer than thirty thousand seven hundred inhabitants;

7 (3) Any city of the fourth classification with more than twenty-four
8 thousand eight hundred but fewer than twenty-five thousand inhabitants;

9 (4) Any special charter city with more than twenty-nine thousand but
10 fewer than thirty-two thousand inhabitants; [or]

11 (5) Any city of the third classification with more than four thousand but
12 fewer than four thousand five hundred inhabitants and located in any county of
13 the first classification with more than two hundred thousand but fewer than two
14 hundred sixty thousand inhabitants;

15 **(6) Any city of the fourth classification with more than nine**

16 **thousand five hundred but fewer than ten thousand eight hundred**
17 **inhabitants; or**

18 **(7) Any city of the fourth classification with more than five**
19 **hundred eighty but fewer than six hundred fifty inhabitants.**

20 2. The governing body of any city listed in subsection 1 of this section may
21 impose, by order or ordinance, a sales tax on all retail sales made in the city
22 which are subject to taxation under chapter 144. The tax authorized in this
23 section may be imposed in an amount of up to one-half of one percent, and shall
24 be imposed solely for the purpose of improving the public safety for such city,
25 including but not limited to expenditures on equipment, city employee salaries
26 and benefits, and facilities for police, fire and emergency medical providers. The
27 tax authorized in this section shall be in addition to all other sales taxes imposed
28 by law, and shall be stated separately from all other charges and taxes. The
29 order or ordinance imposing a sales tax under this section shall not become
30 effective unless the governing body of the city submits to the voters residing
31 within the city, at a county or state general, primary, or special election, a
32 proposal to authorize the governing body of the city to impose a tax under this
33 section.

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

36 Shall the city of _____ (city's name) impose a citywide sales tax
37 at a rate of _____ (insert rate of percent) percent for the purpose
38 of improving the public safety of the city?

39 YES NO

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

43 If a majority of the votes cast on the proposal by the qualified voters voting
44 thereon are in favor of the proposal, then the ordinance or order and any
45 amendments to the order or ordinance shall become effective on the first day of
46 the second calendar quarter after the director of revenue receives notice of the
47 adoption of the sales tax. If a majority of the votes cast on the proposal by the
48 qualified voters voting thereon are opposed to the proposal, then the tax shall not
49 become effective unless the proposal is resubmitted under this section to the
50 qualified voters and such proposal is approved by a majority of the qualified
51 voters voting on the proposal. However, in no event shall a proposal under this
52 section be submitted to the voters sooner than twelve months from the date of the
53 last proposal under this section.

54 4. Any sales tax imposed under this section shall be administered,
55 collected, enforced, and operated as required in section 32.087. All sales taxes
56 collected by the director of the department of revenue under this section on behalf
57 of any city, less one percent for cost of collection which shall be deposited in the
58 state's general revenue fund after payment of premiums for surety bonds as
59 provided in section 32.087, shall be deposited in a special trust fund, which is
60 hereby created in the state treasury, to be known as the "City Public Safety Sales
61 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state
62 funds and shall not be commingled with any funds of the state. The provisions
63 of section 33.080 to the contrary notwithstanding, money in this fund shall not
64 be transferred and placed to the credit of the general revenue fund. The director
65 shall keep accurate records of the amount of money in the trust fund and which
66 was collected in each city imposing a sales tax under this section, and the records
67 shall be open to the inspection of officers of the city and the public. Not later
68 than the tenth day of each month the director shall distribute all moneys
69 deposited in the trust fund during the preceding month to the city which levied
70 the tax. Such funds shall be deposited with the city treasurer of each such city,
71 and all expenditures of funds arising from the trust fund shall be by an
72 appropriation act to be enacted by the governing body of each such
73 city. Expenditures may be made from the fund for any functions authorized in
74 the ordinance or order adopted by the governing body submitting the tax to the
75 voters. If the tax is repealed, all funds remaining in the special trust fund shall
76 continue to be used solely for the designated purposes. Any funds in the special
77 trust fund which are not needed for current expenditures shall be invested in the
78 same manner as other funds are invested. Any interest and moneys earned on
79 such investments shall be credited to the fund.

80 5. The director of the department of revenue may authorize the state
81 treasurer to make refunds from the amounts in the trust fund and credited to any
82 city for erroneous payments and overpayments made, and may redeem dishonored
83 checks and drafts deposited to the credit of such cities. If any city abolishes the
84 tax, the city shall notify the director of the action at least ninety days before the
85 effective date of the repeal, and the director may order retention in the trust
86 fund, for a period of one year, of two percent of the amount collected after receipt
87 of such notice to cover possible refunds or overpayment of the tax and to redeem
88 dishonored checks and drafts deposited to the credit of such accounts. After one
89 year has elapsed after the effective date of abolition of the tax in such city, the
90 director shall remit the balance in the account to the city and close the account
91 of that city. The director shall notify each city of each instance of any amount

92 refunded or any check redeemed from receipts due the city.

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

97 Shall _____ (insert the name of the city) repeal the sales tax
98 imposed at a rate of _____ (insert rate of percent) percent for the
99 purpose of improving the public safety of the city?

100 YES NO

101 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
102 shall become effective on December thirty-first of the calendar year in which such
103 repeal was approved. If a majority of the votes cast on the question by the
104 qualified voters voting thereon are opposed to the repeal, then the sales tax
105 authorized in this section shall remain effective until the question is resubmitted
106 under this section to the qualified voters, and the repeal is approved by a
107 majority of the qualified voters voting on the question.

108 7. Whenever the governing body of any city that has adopted the sales tax
109 authorized in this section receives a petition, signed by ten percent of the
110 registered voters of the city voting in the last gubernatorial election, calling for
111 an election to repeal the sales tax imposed under this section, the governing body
112 shall submit to the voters of the city a proposal to repeal the tax. If a majority
113 of the votes cast on the question by the qualified voters voting thereon are in
114 favor of the repeal, that repeal shall become effective on December thirty-first of
115 the calendar year in which such repeal was approved. If a majority of the votes
116 cast on the question by the qualified voters voting thereon are opposed to the
117 repeal, then the tax shall remain effective until the question is resubmitted under
118 this section to the qualified voters and the repeal is approved by a majority of the
119 qualified voters voting on the question.

120 8. **Any sales tax imposed under this section by a city described**
121 **under subdivision (6) of subsection 1 of this section that is in effect as**
122 **of December 31, 2038, shall automatically expire. No city described**
123 **under subdivision (6) of subsection 1 of this section shall collect a sales**
124 **tax pursuant to this section on or after January 1, 2039. Subsection 7**
125 **of this section shall not apply to a sales tax imposed under this section**
126 **by a city described under subdivision (6) of subsection 1 of this section.**

127 9. Except as modified in this section, all provisions of sections 32.085 and
128 32.087 shall apply to the tax imposed under this section.

94.903. 1. The governing body of any city of the fourth

2 classification with more than nine thousand five hundred but fewer
3 than ten thousand eight hundred inhabitants may impose, by order or
4 ordinance, a sales tax on all retail sales made in the city that are
5 subject to taxation under chapter 144. The tax authorized under this
6 section may be imposed in an amount of up to one-half of one percent
7 and shall be imposed solely for the purpose of improving the public
8 safety for such city including, but not limited to, expenditures on
9 equipment, city public safety employee salaries and benefits, and
10 facilities for police, fire, and emergency medical providers. The tax
11 authorized under this section shall be in addition to all other sales
12 taxes imposed by law and shall be stated separately from all other
13 charges and taxes. The order or ordinance imposing a sales tax under
14 this section shall not become effective unless the governing body of the
15 city submits to the voters residing within the city, at a county or state
16 general, primary, or special election, a proposal to authorize the
17 governing body of the city to impose a tax under this section.

18 2. The ballot language for the tax authorized under this section
19 shall be in substantially the following form:

20 Shall the city of (insert name of city) impose a
21 citywide sales tax at a rate of (insert rate) percent
22 for the purpose of improving the public safety of the city?

23 YES NO

24 If a majority of the votes cast on the proposal by the qualified voters
25 voting thereon are in favor of the proposal, then the order or ordinance
26 and any amendments to the order or ordinance shall become effective
27 on the first day of the second calendar quarter after the director of
28 revenue receives notice of the adoption of the sales tax. If a majority
29 of the votes cast on the proposal by the qualified voters voting thereon
30 are opposed to the proposal, then the tax shall not become effective
31 unless the proposal is resubmitted under this section to the qualified
32 voters and such proposal is approved by a majority of the qualified
33 voters voting on the proposal. However, in no event shall a proposal
34 under this section be resubmitted to the voters sooner than twelve
35 months from the date of the first proposal under this section. If the
36 resubmitted proposal receives less than the required majority, then the
37 governing body of the city shall have no power to impose the sales tax
38 herein authorized, and the authorization under this section is
39 terminated.

40 **3. Any sales tax imposed under this section shall be**
41 **administered, collected, enforced, and operated as required under**
42 **section 32.087. All sales taxes collected by the director of revenue**
43 **under this section on behalf of any city, less one percent for cost of**
44 **collection, which shall be deposited in the state's general revenue fund**
45 **after payment of premiums for surety bonds, as provided in section**
46 **32.087, shall be deposited in a special trust fund, which is hereby**
47 **created in the state treasury, to be known as the "City Public Safety**
48 **Sales Tax Trust Fund". The moneys in the trust fund shall not be**
49 **deemed to be state funds and shall not be commingled with any funds**
50 **of the state. The provisions of section 33.080 to the contrary**
51 **notwithstanding, moneys in this fund shall not be transferred and**
52 **placed to the credit of the general revenue fund. The director shall**
53 **keep accurate records of the amount of moneys in the trust fund and**
54 **the amount that was collected in each city imposing a sales tax under**
55 **this section, and the records shall be open to the inspection of officers**
56 **of the city and the public. No later than the tenth day of each month,**
57 **the director shall distribute all moneys deposited in the trust fund**
58 **during the preceding month to the city which levied the tax. Such**
59 **funds shall be deposited with the city treasurer of each such city, and**
60 **all expenditures of funds arising from the trust fund shall be by an**
61 **appropriation act to be enacted by the governing body of each such**
62 **city. Expenditures may be made from the fund for any functions**
63 **authorized in the ordinance or order adopted by the governing body**
64 **submitting the tax to the voters. If the tax is repealed, all funds**
65 **remaining in the special trust fund shall continue to be used solely for**
66 **the designated purposes. Any funds in the special trust fund that are**
67 **not needed for current expenditures shall be invested in the same**
68 **manner as other funds are invested. Any interest and moneys earned**
69 **on such investments shall be credited to the fund.**

70 **4. The director of revenue may make refunds from the amounts**
71 **in the trust fund and credited to any city for erroneous payments and**
72 **overpayments made and may redeem dishonored checks and drafts**
73 **deposited to the credit of such cities. If any city repeals the tax, the**
74 **city shall notify the director of the action at least ninety days before**
75 **the effective date of the repeal, and the director may order retention**
76 **in the trust fund, for a period of one year, of two percent of the amount**
77 **collected after receipt of such notice to cover possible refunds or**
78 **overpayment of the tax and to redeem dishonored checks and drafts**

79 deposited to the credit of such accounts. After one year has elapsed
80 after the effective date of abolition of the tax in such city, the director
81 shall remit the balance in the account to the city and close the account
82 of that city. The director shall notify each city of each instance of any
83 amount refunded or any check redeemed from receipts due to the city.

84 5. The governing body of any city that has adopted the sales tax
85 authorized under this section may submit the question of repeal of the
86 tax to the voters on any date available for elections for the city. The
87 ballot language shall be in substantially the following form:

88 Shall the city of (insert name of city) repeal the
89 sales tax imposed at a rate of (insert rate) percent
90 for the purpose of improving the public safety of the city?

91 YES NO

92 If a majority of the votes cast on the question by the qualified voters
93 voting thereon are in favor of repeal, that repeal shall become effective
94 on December thirty-first of the calendar year in which such repeal was
95 approved. If a majority of the votes cast on the question by the
96 qualified voters voting thereon are opposed to the repeal, then the sales
97 tax authorized under this section shall remain effective until the
98 question is resubmitted and approved under this section.

99 6. The governing body of any city that has adopted the sales tax
100 authorized under this section shall submit the question of the
101 continuation of the tax to the voters twenty-five years from the date of
102 its inception and every twenty-five years thereafter on a date available
103 for elections for the city. The ballot language shall be in substantially
104 the following form:

105 Shall (insert name of city) continue collecting a
106 sales tax imposed at a rate of (insert rate) percent
107 for the purpose of providing revenues for the operation of
108 public safety departments of the city?

109 YES NO

110 If a majority of the votes cast on the question by the qualified voters
111 voting thereon are opposed to continuation, the repeal shall become
112 effective on December thirty-first of the calendar year in which such
113 continuation failed to be approved. If a majority of the votes cast on
114 the question by the qualified voters voting thereon are in favor of
115 continuation, then the sales tax authorized under this section shall
116 remain effective until the question is resubmitted under this section to

117 **the qualified voters and continuation fails to be approved by a majority**
118 **of the qualified voters voting on the question.**

119 **7. Except as modified under this section, all provisions of**
120 **sections 32.085 and 32.087 shall apply to the tax imposed under this**
121 **section.**

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

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

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

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

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

20 4. The state auditor shall immediately on receipt of each financial report
21 acknowledge the receipt of the report.

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

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

32 7. All reports or financial statements hereinabove mentioned shall be
33 considered to be public records.

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

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

39 **[9] 10.** The state auditor shall report any violation of subsection **[8] 9** of
40 this section to the department of revenue. Upon notification from the state
41 auditor's office that a [transportation development district] **political**
42 **subdivision** failed to timely submit a copy of the annual financial statement, the
43 department of revenue shall notify such [district] **political subdivision** by
44 certified mail that the statement has not been received. Such notice shall clearly
45 set forth the following:

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

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

52 (3) That the fine will be enforced and collected as provided under
53 subsection **[10] 11** of this section; and

54 (4) That the fine will begin accruing on the thirty-first day from the
55 postmarked date stamped on the certified mail envelope and will continue to
56 accrue until the state auditor's office receives a copy of the financial statement.
57 In the event a copy of the annual financial statement is received within such
58 thirty-day period, no fine shall accrue or be imposed. The state auditor shall
59 report receipt of the financial statement to the department of revenue within ten
60 business days. Failure of the [district] **political subdivision** to submit the
61 required annual financial statement within such thirty-day period shall cause the
62 fine to be collected as provided under subsection **[10] 11** of this section.

63 **[10] 11.** The department of revenue may collect the fine authorized under
64 the provisions of subsection **[8] 9** of this section by offsetting any sales or use tax
65 distributions due to the [district] **political subdivision**. The director of
66 revenue shall retain two percent for the cost of such collection. The remaining
67 revenues collected from such violations shall be distributed annually to the
68 schools of the county in the same manner that proceeds for all penalties,
69 forfeitures, and fines collected for any breach of the penal laws of the state are
70 distributed.

71 **[11] 12.** Any transportation development district organized under

72 sections 238.200 to 238.275 having gross revenues of less than five thousand
73 dollars in the fiscal year for which the annual financial statement was not timely
74 filed shall not be subject to the fine authorized in this section.

139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his
2 taxes at the time required by law, then it shall be the duty of the collector, after
3 the first day of January then next ensuing, to collect and account for, as other
4 taxes, an additional tax, as penalty, the amount provided for in section 140.100.

5 2. Collectors shall, on the day of their annual settlement with the county
6 governing body, file with governing body a statement, under oath, of the amount
7 so received, and from whom received, and settle with the governing body therefor;
8 but, interest shall not be chargeable against persons who are absent from their
9 homes, and engaged in the military service of this state or of the United
10 States. The provisions of this section shall apply to the city of St. Louis, so far
11 as the same relates to the addition of such interest, which, in such city, shall be
12 collected and accounted for by the collector as other taxes, for which he shall
13 receive no compensation.

14 3. Whenever any collector of the revenue in the state fails or refuses to
15 collect the penalty provided for in this section on state and county taxes, it shall
16 be the duty of the director of revenue and county clerk to charge such collectors
17 with the amount of interest due thereon, as shown by the returns of the county
18 clerk, and such collector shall be liable to the penalties as provided for in section
19 139.270.

20 4. For purposes of this section and other provisions of law relating to the
21 timely payment of taxes due on any real or personal property, payments for taxes
22 due on any real or personal property which are delivered by United States mail
23 to the collector, the collector's office, or other officer or office designated by the
24 county or city to receive such payments, of the appropriate county or city, shall
25 be deemed paid as of the postmark date stamped on the envelope or other cover
26 in which such payment is mailed. In the event any payment of taxes due is sent
27 by registered or certified mail, the date of registration or certification shall be
28 deemed the postmark date. No additional tax or penalty shall be imposed under
29 this section on any taxpayer whose payment is delivered by United States mail,
30 if the postmark date stamped on the envelope or other cover containing such
31 payment falls within the prescribed period or on or before the prescribed date,
32 including any extension granted, for making the payment or if the postmaster for
33 the jurisdiction where the payment was mailed verifies in writing that the
34 payment was deposited in the United States mail within the prescribed period or
35 on or before the prescribed date, including any extension granted, for making the

36 payment, and was delayed in delivery because of an error by the United States
37 postal service and not because of an error by the taxpayer. **In the absence of**
38 **a postmark, or if the postmark is illegible or otherwise inconclusive,**
39 **the collector may use the collector's judgment regarding the timeliness**
40 **of the payment contained therein and shall document such decision.**

182.640. 1. A consolidated public library district created under the
2 provisions of sections 182.610 to 182.670 shall be governed by a board of trustees
3 which shall consist of not less than eight trustees to be appointed by the county
4 commission or county executive officers of the counties participating in the
5 consolidated public library district. **Upon the creation of a consolidated**
6 **district under section 182.620,** the county commission or county executive
7 officers of each participating county shall appoint four trustees who are residents
8 of that county and who reside in the district, as representatives of its county. **If**
9 **an existing consolidated public library district is enlarged by**
10 **incorporating into it any county public library district under section**
11 **182.660, then the county commission or county executive of the**
12 **petitioning county district shall appoint four trustees who are residents**
13 **of that county as representatives of the county. If an existing**
14 **consolidated public library district is enlarged by incorporating into**
15 **it any city, municipal, school, or other public library district that does**
16 **not include an entire county, that includes territory outside of the**
17 **consolidated district's existing boundaries, and that petitions to join**
18 **the consolidated district under section 182.660, then the county**
19 **commission or county executive of each county within the petitioning**
20 **district that is outside of the consolidated district's existing boundaries**
21 **shall appoint one trustee who resides in their county and also within**
22 **the petitioning district as a representative of the consolidated district.**
23 No appointed trustee shall be an [elective] **elected** official.

24 2. The trustees of the existing boards of a county public district shall
25 remain as the representatives of their respective county and shall serve the
26 remainder of their respective term as the governing board of a consolidated public
27 library district. Upon expiration of their term the county commission or county
28 executive officer shall appoint a resident of the respective county and district for
29 a four-year term beginning the first day of July or until a successor shall be
30 appointed. Trustees in office as of August 28, 2005, who reside outside the
31 district shall be deemed to have vacated their trusteeships and successors shall
32 be appointed under subsection 4 of this section.

33 3. Whenever any member of the board of trustees shall, without good

34 cause, fail to attend six consecutive board meetings of the consolidated public
35 library district or whenever any member of the board of trustees is deemed by the
36 majority of the board of trustees to be guilty of conduct prejudicial to the good
37 order and effective operation of the consolidated public library district, or
38 whenever any member is deemed to be guilty of neglect of duty, then such
39 member may be removed by resolution of the board of trustees duly acted upon,
40 after specification of charge and hearing.

41 4. Vacancies in the board occasioned by removals, resignations, or
42 otherwise shall be reported to the county commission or county executive officers
43 and shall be filled in like manner as original appointments; except that, if the
44 vacancy occurs during an unexpired term, the appointment shall be for only the
45 unexpired portion of that term.

46 5. No person shall be employed by the board of library trustees or by the
47 librarian who is related within the third degree by blood or by marriage to any
48 trustee of the board.

49 6. Except as in sections 182.610 to 182.670 otherwise expressly provided,
50 no trustee of a consolidated public library district shall receive any fee, salary,
51 gratuity or other compensation or remuneration for acting as such; except that,
52 the board of trustees may reimburse its members for actual and necessary
53 expenses incurred in the performance of their duties.

54 7. The board of trustees shall have a president, secretary and a treasurer
55 and such other officers as the board may select. All officers of the board shall be
56 selected by the board. All officers of the board of trustees shall serve at the
57 pleasure of the board, and shall not receive any salary, gratuity or other
58 compensation or reimbursement for acting as such, except the treasurer, who may
59 also serve as secretary.

60 8. The board shall provide for regularly scheduled meetings of the board
61 to be held monthly; except that, the board shall not be required to meet more
62 than ten times in any calendar year. The board shall make and adopt bylaws,
63 rules and regulations governing the proceedings of the board, including bylaws
64 prescribing the duties of each officer of the board of trustees. No bylaws, rules
65 or regulations shall be contrary to, or inconsistent with, any provision of law.

66 9. A majority of the full board of trustees shall constitute a quorum for
67 the transaction of business. The act of the majority of the trustees present at a
68 meeting at which a quorum is present shall be the act of the board of trustees,
69 except as hereinafter provided. The affirmative vote of a majority of the full
70 board of trustees shall be required to enter into any contract, employ or dismiss
71 the chief administrative officer of the district, effect a merger or consolidation or

72 approve a budget.

73 10. The board of trustees of a consolidated public library district shall
74 adopt policies for the government of the consolidated public library district that
75 will carry out the spirit and intent of sections 182.610 to 182.670, and the board
76 shall employ a duly qualified graduate librarian as the chief executive and
77 administrative officer of the consolidated public library district charged with the
78 duty of carrying out the policies adopted by the board. The librarian shall serve
79 at the pleasure of the board. The librarian shall have the authority to employ
80 professional library assistants and other employees to fill the positions that are
81 created by the board. The assistants and employees may be dismissed by the
82 librarian.

182.660. 1. Any consolidated public library district created under sections
2 182.610 to 182.670 may enlarge the area it serves by incorporating into it any
3 county, city, municipal, school or public library district.

4 2. The board of trustees of a county, city, municipal, school or public
5 library district may, by resolution duly acted upon, petition the board of trustees
6 of a consolidated public library district to become a part of and be included in
7 such consolidated public library district. The petitioning district may be admitted
8 into the consolidated public library district upon majority vote of the board of
9 trustees of the consolidated public library district at the prevailing tax rate of the
10 consolidated district. Notice of inclusion of the petitioning district into the
11 consolidated public library district shall be given to the governing authority of the
12 district so included in accordance with the notice provisions set out in section
13 182.620.

14 3. Whenever five percent of the voters of a county, city, municipal, school
15 or public library district shall petition in writing the governing authority of the
16 district to be included in the consolidated public library district and upon written
17 approval by majority vote of the board of trustees of the consolidated public
18 library district, it shall be the duty of the governing authority to submit the
19 question to the voters of the petitioning district at an election.

20 4. Upon admission of any petitioning district by majority vote of the board
21 of trustees of the consolidated public library district or upon majority approval
22 of the voters of any such district for inclusion in the consolidated public library
23 district, the taxing authority and governing authority of the district shall take
24 appropriate action to transfer, within sixty days following the approval or
25 election, all title and interest in all property both real and personal in the name
26 of the district, to the board of trustees of the consolidated public library
27 district. Upon the transfer of the title and interest in the property, it shall

28 become a part of the consolidated public library district, **and the petitioning**
29 **district and its board of trustees shall cease to exist. Notwithstanding**
30 **section 182.640 to the contrary, if the petitioning district is a city or**
31 **municipal library district located in part in any county that is not a**
32 **county participating in the consolidated public library district, the**
33 **board of trustees of the consolidated public library district shall**
34 **expand to include one additional trustee appointed by the county**
35 **commissioners or county executive officers of the county not currently**
36 **included in the consolidated public library district. Upon the**
37 **admission of the petitioning district for inclusion in the consolidated**
38 **public library district, the transfer of the title and interest in property**
39 **of such petitioning district, and the appointment of the additional**
40 **trustee, the petitioning district and its board of trustees shall cease to**
41 **exist.**

42 5. If the tax levy for the district admitted is not at the same rate as that
43 of the consolidated public library district or if there is no tax levied in the district
44 for the support of public libraries, then at the beginning of the next taxing period
45 a tax or taxes shall be levied in the district admitted to conform to and be the
46 same as that levied in the consolidated public library district.

233.295. 1. Whenever a petition, signed by the owners of a majority of the
2 acres of land[,] within a road district organized under the provisions of sections
3 233.170 to 233.315, shall be filed with the county commission of any county in
4 which such district is situated, setting forth the name of the district and the
5 number of acres owned by each signer of such petition and the whole number of
6 acres in such district, the county commission shall have power, if in its opinion
7 the public good will be thereby advanced, to disincorporate such road district. No
8 such road district shall be disincorporated until notice is published in at least one
9 newspaper of general circulation in the county where the district is situated for
10 four weeks successively prior to the hearing of such petition.

11 2. In any county with a population of at least thirty-two thousand
12 inhabitants which adjoins a county of the first classification which contains a city
13 with a population of one hundred thousand or more inhabitants that adjoins no
14 other county of the first classification, whenever a petition signed by at least fifty
15 registered voters residing within the district organized under the provisions of
16 sections 233.170 to 233.315 is filed with the county clerk of the county in which
17 the district is situated, setting forth the name of the district and requesting the
18 disincorporation of such district, the county clerk shall certify for election the
19 following question to be voted upon by the eligible voters of the district:

20 Shall the _____ incorporated road district organized under the
21 provisions of sections 233.170 to 233.315, RSMo, be dissolved?

22 YES NO

23 If a majority of the persons voting on the question are in favor of the proposition,
24 then the county commission shall disincorporate the road district.

25 3. The petition filed pursuant to subsection 2 of this section shall be
26 submitted to the clerk of the county no later than eight weeks prior to the next
27 countywide election at which the question will be voted upon.

28 4. Notwithstanding other provisions of this section to the contrary, in any
29 county of the first classification with more than one hundred four thousand six
30 hundred but less than one hundred four thousand seven hundred inhabitants,
31 any petition to disincorporate a road district organized under sections 233.170 to
32 233.315 shall be presented to the county commission or similar authority. The
33 petition shall be signed by the lesser of fifty or a majority of the registered voters
34 residing within the district, shall state the name of the district, and shall request
35 the disincorporation of the district. If a petition is submitted as authorized in
36 this section, and it is the opinion of the county commission that the public good
37 will be advanced by the disincorporation after providing notice and a hearing as
38 required in this section, then the county commission shall disincorporate the road
39 district. This subsection shall not apply to any road district located in two
40 counties.

41 5. Notwithstanding other provisions of this section to the contrary, in any
42 county of the third classification without a township form of government and with
43 more than thirty-four thousand but fewer than thirty-four thousand one hundred
44 inhabitants, any petition to disincorporate a road district organized under
45 sections 233.170 to 233.315 shall be presented to the county commission or
46 similar authority. The petition shall be signed by the lesser of fifty or a majority
47 of the registered voters residing within the district, shall state the name of the
48 district, and shall request the disincorporation of the district. If a petition is
49 submitted as authorized in this section, and it is the opinion of the county
50 commission that the public good will be advanced by the disincorporation after
51 providing notice and a hearing as required in this section, then the county
52 commission shall disincorporate the road district. This subsection shall not apply
53 to any road district located in two counties.

54 6. Notwithstanding other provisions of this section to the contrary, in any
55 county of the second classification with more than fifty-four thousand two
56 hundred but fewer than fifty-four thousand three hundred inhabitants, any
57 petition to disincorporate a road district organized under sections 233.170 to

58 233.315 shall be presented to the county commission or similar authority. The
59 petition shall be signed by the lesser of fifty or a majority of the registered voters
60 residing within the district, shall state the name of the district, and shall request
61 the disincorporation of the district. If a petition is submitted as authorized in
62 this section, and it is the opinion of the county commission that the public good
63 will be advanced by the disincorporation after providing notice and a hearing as
64 required in this section, then the county commission shall disincorporate the road
65 district. This subsection shall not apply to any road district located in two
66 counties.

67 7. Notwithstanding other provisions of this section to the contrary, in any
68 county, any petition to disincorporate a road district organized under sections
69 233.170 to 233.315 shall be presented to the county commission or similar
70 authority. The petition shall be signed by the lesser of fifty or a majority of the
71 registered voters residing within the district, shall state the name of the district,
72 and shall request the disincorporation of the district. If a petition is submitted
73 as authorized in this section, and it is the opinion of the county commission that
74 the public good will be advanced by the disincorporation after providing notice
75 and a hearing as required in this section, then the county commission shall
76 disincorporate the road district. This subsection shall not apply to any road
77 district located in two counties.

78 8. Notwithstanding other provisions of this section to the contrary, in any
79 county, a petition to disincorporate a road district located in two counties
80 organized under sections 233.170 to 233.315 shall be presented to the county
81 commission or similar authority in each county in which the road district is
82 located. Each petition shall be signed by the lesser of fifty or a majority of the
83 registered voters residing within the district and county, shall state the name of
84 the district, and shall request the disincorporation of the district. If a petition
85 is submitted as authorized in this section, and it is the opinion of the county
86 commission in each county in which the road district is located that the public
87 good will be advanced by the disincorporation after providing notice and a
88 hearing as required in this section, then the county commission in each county
89 in which the road district is located shall disincorporate the road district. A road
90 district located in two counties shall not be disincorporated until it is
91 disincorporated in each county in which it is located.

92 **9. (1) The county commission or similar authority shall have the**
93 **power to combine two or more road districts organized under sections**
94 **233.170 to 233.315 upon petition signed by a majority of the**
95 **commissioners in each of the road districts seeking to be combined;**

96 **(2) The petition presented to the county commission or similar**
97 **authority shall set forth the request that the road districts desire to be**
98 **consolidated and shall set forth the proposed name of the new road**
99 **district. If a petition is submitted as authorized in this subsection, then**
100 **the county commission or similar authority shall hold a public hearing**
101 **at a place and time it designates after it has published notice of the**
102 **hearing for four consecutive weeks in a newspaper of general**
103 **circulation in the county;**

104 **(3) After such hearing, if it is the opinion of the county**
105 **commission that the public good will be advanced by the consolidation**
106 **of the districts, then the county commission or similar authority shall**
107 **issue its order consolidating the districts and set the effective date of**
108 **the consolidation in such order;**

109 **(4) Upon consolidation, the county commission or similar**
110 **authority shall appoint the three initial commissioners of the**
111 **consolidated district: one for a term of one year, one for a term of two**
112 **years, and one for a term of three years;**

113 **(5) Upon consolidation, all assets and liabilities of the combined**
114 **districts shall vest in the new consolidated district. In the event the**
115 **tax levies of the combined districts are different, then the initial tax**
116 **levy for the consolidated district shall be the lower of the districts that**
117 **were combined until changed as provided by statute;**

118 **(6) The county commission or similar authority shall have the**
119 **power to make deeds, bills of sale, or other instruments transferring**
120 **the assets of the districts combined to the new consolidated district and**
121 **shall have all other powers necessary to effectuate the consolidation**
122 **and transfer of all assets and liabilities to the consolidated road**
123 **district; and**

124 **(7) The provisions of subsection 9 of this section shall not apply**
125 **to any road district located in two counties.**

242.460. 1. The said board of supervisors shall each year thereafter
2 determine, order and levy the amount of the annual installment of the total taxes
3 levied under section 242.450; which shall become due and be collected during said
4 year at the same time that state and county taxes are due and collected, which
5 said annual installment and levy shall be evidenced and certified by the said
6 board not later than [October thirty-first] **September thirtieth** of each year to
7 the collector of revenue of each county, or township, in which lands and other
8 property of said district are situate.

9 2. The certificate of said installment tax shall be in substantially the

10 following form:

11 State of Missouri,)

12) ss

13 County of _____)

14 To _____ collector of the revenue of said county, or township:

15 This is to certify that by virtue and authority of the provisions of section
 16 242.460, RSMo, the board of supervisors of " _____ drainage district of Missouri"
 17 have and do hereby levy the sum of \$ _____ as the annual installment of tax for
 18 the year 20__ of the total tax levied under the provisions of section 242.450,
 19 RSMo, which said total tax has heretofore been certified to the recorder of deeds
 20 of your county; and said board of supervisors of said drainage district, by and
 21 with the authority of section 242.490, RSMo, has levied also the sum of \$ _____
 22 as a maintenance tax for said year; said annual installment of tax and
 23 maintenance tax on the real estate and other property situate in your county, or
 24 township, are set out in the following table, in which are: First, the names of the
 25 present owners of said lands and other property so far as now known; second, the
 26 descriptions of said lands and other property opposite the names of said owners;
 27 third, the amount of said installment of tax levied on each tract of real estate and
 28 other property, and fourth, the said amount of maintenance tax levied against the
 29 same.

30 The said taxes shall be collectible and payable the present year at the
 31 same time that state and county taxes are due and collected, and you are directed
 32 and ordered to demand and collect the said taxes at the same time you demand
 33 and collect the state and county taxes due on the same lands and other property,
 34 and this "drainage tax book" shall be your warrant and authority for making such
 35 demand and collection.

36 Witness the signature of the president of the said board of supervisors,
 37 attested by the seal of said district, and the signature of the secretary of said
 38 board, this ___ day of _____, A.D. 20__.

39 (SEAL)

 40 President of Board of Supervisors.

41 _____
 42 Secretary of Board of Supervisors.

43 Then shall follow a table or schedule showing in properly ruled columns:

44 (1) The names of the present owners of said lands and other property so
45 far as now known;

46 (2) The descriptions of the said lands and other property opposite the
47 names of said owners;

48 (3) The amount of said annual installment tax levied on each tract of land
49 or piece of property;

50 (4) The amount of maintenance tax;

51 (5) A blank column in which the collector shall record the several amounts
52 as collected by him;

53 (6) A blank column in which the collector shall record the date of payment
54 of the different sums;

55 (7) A blank column in which the collector shall record the names of the
56 person or persons paying the several amounts, if other than the person whose
57 name appears in column one hereof.

58 3. The columns in which the annual installment tax and the maintenance
59 tax, if any, appear shall be correctly totaled and the total amount shall
60 correspond to the amount set out in the above mentioned certificate. The said
61 certificate and table shall be prepared in the form of a well-bound book, which
62 shall be endorsed and named "Drainage Tax Book, _____ Drainage District
63 _____ County, or _____ Township of _____ County, Missouri, for the year
64 20__", which endorsement shall also be printed at the top of each page in said
65 book.

243.350. 1. Each year the county clerk shall apportion the amount of the
2 annual installment, or the aggregate of the installments which the commission
3 has provided shall become due and payable in that year and the maintenance
4 taxes, if any, against the land and other property in the drainage district in
5 proportion to the benefits assessed.

6 2. The said annual installment and maintenance taxes when so
7 apportioned shall be extended by the clerk in a well-bound book which shall be
8 designated and endorsed "Drainage Tax Book of Drainage District Number ____
9 of _____ County, or _____ Township of _____ County, Missouri, for the year
10 20__", which endorsement shall also be written or printed at the top of each
11 page. There shall be set out in properly ruled columns of said book the following:

12 (1) The names of the present owners of said land and other property so
13 far as now known;

14 (2) Description of the land and other property;

15 (3) Amount of said installment or installments of tax levied on the
16 corresponding tract of land or other property;

17 (4) Amount of maintenance tax, if any, levied against said tract of land
18 or other property;

19 (5) A blank column in which the collector shall record the several amounts
20 as collected by him;

21 (6) A blank column in which the collector shall record the date of payment
22 of the different sums;

23 (7) A blank column in which the collector shall record the names of the
24 person or persons paying the several amounts, if other than the person whose
25 name appears in column one hereof.

26 3. The county clerk shall prepare and deliver the said drainage tax book
27 to the collector of the revenue of the county, or township, not later than [October
28 thirty-first] **September thirtieth** of each year in which the installment and
29 maintenance taxes, if any, are due and payable, and the said taxes shall become
30 due and be collected during said year at the same time that state and county
31 taxes are due and collected.

245.185. 1. The said board of supervisors shall each year thereafter
2 determine, order and levy the amount of the annual installment of the total taxes
3 levied under section 245.180, which shall become due and be collected during said
4 year at the same time that state and county taxes are due and collected, which
5 said annual installment and levy shall be evidenced and certified by the board
6 not later than [October thirty-first] **September thirtieth** of each year to the
7 collector of revenue of each county, or township, in which lands and other
8 property of said district are situate.

9 2. The certificate of said installment tax shall be in substantially the
10 following form:

11 State of Missouri,)

12)ss

13 County of _____)

14 To _____, collector of the revenue of said county, or township:

15 This is to certify that by virtue and authority of the provisions of section
16 245.185, RSMo, the board of supervisors of "_____ levee district of Missouri"
17 have and do hereby levy the sum of \$ _____ as the annual installment of the tax
18 for the year 20__ of the total tax levied under the provisions of section 245.180,
19 RSMo, which said total tax has heretofore been certified to the recorder of deeds
20 of your county; and said board of supervisors of said district by and with the
21 authority of section 245.195, RSMo, has levied also the sum of \$ _____ as a
22 maintenance tax for said year; said annual installment of tax and maintenance
23 tax on the real estate and other property situate in your county are set out in the
24 following table, in which are: First, the names of the present owners of said
25 lands and other property so far as now known; second, the descriptions of said
26 lands and other property opposite the names of said owners; third, the amount
27 of said installment of tax levied on each tract of real estate and other property,

28 and fourth, the said amount of maintenance tax levied against the same. The
 29 said taxes shall be collectible and payable the present year at the same time that
 30 state and county taxes are due and collected, and you are directed and ordered
 31 to demand and collect the said taxes at the same time you demand and collect the
 32 state and county taxes due on the same lands and other property, and this "levee
 33 tax book" shall be your warrant and authority for making such demand and
 34 collection.

35 Witness the signature of the president of the said board of supervisors,
 36 attested by the seal of said district, and the signature of the secretary of said
 37 board, this ___ day of _____, A.D. 20__.

38 (SEAL)

39

40

41 Secretary of Board of Supervisors.

42 3. Then shall follow a table or schedule showing in properly ruled
 43 columns, first, the names of the present owners of said lands and other property
 44 so far as now known; second, the descriptions of the said lands and other property
 45 opposite the names of said owners; third, the amount of said annual installment
 46 tax levied on each tract of land or piece of property; fourth, the amount of
 47 maintenance tax; fifth, a blank column in which the collector shall record the
 48 several amounts as collected by him; sixth, a blank column in which the collector
 49 shall record the date of payment of the different sums; seventh, a blank column
 50 in which the collector shall record the names of the person or persons paying the
 51 several amounts, if other than the person whose name appears in column one
 52 hereof. The columns in which the annual installment tax and the maintenance
 53 tax, if any, appear shall be correctly totaled and the total amount shall
 54 correspond to the amount set out in the above mentioned certificate. The said
 55 certificate and table shall be prepared in the form of a well-bound book which
 56 shall be endorsed and named "Levee tax book ___ levee district _____ County,
 57 or _____ Township of _____ County, Missouri, for the year 20__", which
 58 endorsement shall also be printed at the top of each page in said book.

321.242. 1. The governing body of any fire protection district which
 2 operates within and has boundaries identical to a city with a population of at
 3 least thirty thousand but not more than thirty-five thousand inhabitants which
 4 is located in a county of the first classification, excluding a county of the first
 5 classification having a population in excess of nine hundred thousand, or the
 6 governing body of any municipality having a municipal fire department may
 7 impose a sales tax in an amount of up to one-fourth of one percent on all retail

8 sales made in such fire protection district or municipality which are subject to
9 taxation pursuant to the provisions of sections 144.010 to 144.525. The tax
10 authorized by this section shall be in addition to any and all other sales taxes
11 allowed by law, except that no sales tax imposed pursuant to the provisions of
12 this section shall be effective unless the governing body of the fire protection
13 district or municipality submits to the voters of such fire protection district or
14 municipality, at a county or state general, primary or special election, a proposal
15 to authorize the governing body of the fire protection district or municipality to
16 impose a tax.

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

19 Shall _____ (insert name of district or municipality) impose a
20 sales tax of _____ (insert rate of tax) for the purpose of providing
21 revenues for the operation of the _____ (insert fire protection
22 district or municipal fire department)?

23 YES NO

24 If a majority of the votes cast on the proposal by the qualified voters voting
25 thereon are in favor of the proposal, then the sales tax authorized in this section
26 shall be in effect. If a majority of the votes cast by the qualified voters voting are
27 opposed to the proposal, then the governing body of the fire protection district or
28 municipality shall not impose the sales tax authorized in this section unless and
29 until the governing body of such fire protection district or municipality resubmits
30 a proposal to authorize the governing body of the fire protection district or
31 municipality to impose the sales tax authorized by this section and such proposal
32 is approved by a majority of the qualified voters voting thereon.

33 3. All revenue received by a fire protection district or municipality from
34 the tax authorized pursuant to the provisions of this section shall be deposited
35 in a special trust fund and shall be used solely for the operation of the fire
36 protection district or the municipal fire department.

37 4. All sales taxes collected by the director of revenue pursuant to this
38 section **or section 321.246** on behalf of any fire protection district or
39 municipality, less one percent for cost of collection which shall be deposited in the
40 state's general revenue fund after payment of premiums for surety bonds as
41 provided in section 32.087, shall be deposited in a special trust fund, which is
42 hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any
43 moneys in the fire protection district sales tax trust fund created prior to August
44 28, 1999, shall be transferred to the fire protection sales tax trust fund. The
45 moneys in the fire protection sales tax trust fund shall not be deemed to be state

46 funds and shall not be commingled with any funds of the state. The director of
47 revenue shall keep accurate records of the amount of money in the trust fund and
48 of the amounts which were collected in each fire protection district or
49 municipality imposing a sales tax pursuant to this section, and the records shall
50 be open to the inspection of officers of the fire protection district or municipality
51 and the public. Not later than the tenth day of each month, the director of
52 revenue shall distribute all moneys deposited in the trust fund during the
53 preceding month to the fire protection district or municipality which levied the
54 tax. Such funds shall be deposited with the treasurer of each such fire protection
55 district or municipality, and all expenditures of funds arising from the fire
56 protection sales tax trust fund shall be for the operation of the fire protection
57 district or the municipal fire department and for no other purpose.

58 5. The director of revenue may [authorize the state treasurer to] make
59 refunds from the amounts in the trust fund and credited to any fire protection
60 district or municipality for erroneous payments and overpayments made and may
61 redeem dishonored checks and drafts deposited to the credit of such fire
62 protection districts or municipalities. If any fire protection district or
63 municipality abolishes the tax, the fire protection district or municipality shall
64 notify the director of revenue of the action at least ninety days prior to the
65 effective date of the repeal and the director of revenue may order retention in the
66 trust fund, for a period of one year, of two percent of the amount collected after
67 receipt of such notice to cover possible refunds or overpayment of the tax and to
68 redeem dishonored checks and drafts deposited to the credit of such
69 accounts. After one year has elapsed after the effective date of abolition of the
70 tax in such fire protection district or municipality, the director of revenue shall
71 remit the balance in the account to the fire protection district or municipality and
72 close the account of that fire protection district or municipality. The director of
73 revenue shall notify each fire protection district or municipality of each instance
74 of any amount refunded or any check redeemed from receipts due the fire
75 protection district or municipality. In the event a tax within a fire protection
76 district is approved pursuant to this section, and such fire protection district is
77 dissolved, if the boundaries of the fire protection district are identical to that of
78 the city, the tax shall continue and proceeds shall be distributed to the governing
79 body of the city formerly containing the fire protection district and the proceeds
80 of the tax shall be used for fire protection services within such city.

81 6. Except as modified in this section, all provisions of sections 32.085 and
82 32.087 shall apply to the tax imposed pursuant to this section.

321.246. 1. The governing body of any fire protection district which

2 operates within both a county of the first classification with a charter form of
3 government and with a population greater than six hundred thousand but less
4 than nine hundred thousand and a county of the fourth classification with a
5 population greater than thirty thousand but less than thirty-five thousand and
6 that adjoins a county of the first classification with a charter form of government,
7 [or] the governing body of any fire protection district which contains a city of the
8 fourth classification having a population greater than two thousand four hundred
9 when the city is located in a county of the first classification without a charter
10 form of government having a population greater than one hundred fifty thousand
11 and the county contains a portion of a city with a population greater than three
12 hundred fifty thousand, **or the governing body of any fire protection**
13 **district that operates in a county of the third classification with a**
14 **population greater than fourteen thousand but less than fifteen**
15 **thousand** may impose a sales tax in an amount of up to one-half of one percent
16 on all retail sales made in such fire protection district which are subject to
17 taxation pursuant to the provisions of sections 144.010 to 144.525. The tax
18 authorized by this section shall be in addition to any and all other sales taxes
19 allowed by law, except that no sales tax imposed pursuant to the provisions of
20 this section shall be effective unless the governing body of the fire protection
21 district submits to the voters of the fire protection district, at a county or state
22 general, primary or special election, a proposal to authorize the governing body
23 of the fire protection district to impose a tax.

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

26 Shall the fire protection district of _____ (district's name) impose
27 a district-wide sales tax of _____ for the purpose of providing
28 revenues for the operation of the fire protection district?

29 YES NO

30 If a majority of the votes cast on the proposal by the qualified voters voting
31 thereon are in favor of the proposal, then the sales tax authorized in this section
32 shall be in effect. If a majority of the votes cast by the qualified voters voting are
33 opposed to the proposal, then the governing body of the fire protection district
34 shall not impose the sales tax authorized in this section unless and until the
35 governing body of the fire protection district resubmits a proposal to authorize the
36 governing body of the fire protection district to impose the sales tax authorized
37 by this section and such proposal is approved by a majority of the qualified voters
38 voting thereon.

39 3. All revenue received by a fire protection district from the tax

40 authorized pursuant to the provisions of this section shall be deposited in a
41 special trust fund and shall be used solely for the operation of the fire protection
42 district.

43 4. All sales taxes collected by the director of revenue pursuant to this
44 section on behalf of any fire protection district, less one percent for cost of
45 collection which shall be deposited in the state's general revenue fund after
46 payment of premiums for surety bonds as provided in section 32.087, shall be
47 deposited in the fire protection district sales tax trust fund established pursuant
48 to section 321.242. The moneys in the fire protection district sales tax trust fund
49 shall not be deemed to be state funds and shall not be commingled with any funds
50 of the state. The director of revenue shall keep accurate records of the amount
51 of money in the trust and which was collected in each fire protection district
52 imposing a sales tax pursuant to this section, and the records shall be open to the
53 inspection of officers of the fire protection district and the public. Not later than
54 the tenth day of each month, the director of revenue shall distribute all moneys
55 deposited in the trust fund during the preceding month to the fire protection
56 district which levied the tax. Such funds shall be deposited with the treasurer
57 of each such fire protection district, and all expenditures of funds arising from the
58 fire protection district sales tax trust fund shall be for the operation of the fire
59 protection district and for no other purpose.

60 5. The director of revenue may [authorize the state treasurer to] make
61 refunds from the amounts in the trust fund and credited to any fire protection
62 district for erroneous payments and overpayments made and may redeem
63 dishonored checks and drafts deposited to the credit of such fire protection
64 districts. If any fire protection district abolishes the tax, the fire protection
65 district shall notify the director of revenue of the action at least ninety days prior
66 to the effective date of the repeal and the director of revenue may order retention
67 in the trust fund, for a period of one year, of two percent of the amount collected
68 after receipt of such notice to cover possible refunds or overpayment of the tax
69 and to redeem dishonored checks and drafts deposited to the credit of such
70 accounts. After one year has elapsed after the effective date of abolition of the
71 tax in such fire protection district, the director of revenue shall remit the balance
72 in the account to the fire protection district and close the account of that fire
73 protection district. The director of revenue shall notify each fire protection
74 district of each instance of any amount refunded or any check redeemed from
75 receipts due the fire protection district. In the event a tax within a fire
76 protection district is approved under this section, and such fire protection district
77 is dissolved, the tax shall lapse on the date that the fire protection district is

78 dissolved and the proceeds from the last collection of such tax shall be distributed
79 to the governing bodies of the counties formerly containing the fire protection
80 district and the proceeds of the tax shall be used for fire protection services
81 within such counties.

82 6. Except as modified in this section, all provisions of sections 32.085 and
83 32.087 shall apply to the tax imposed pursuant to this section.

393.1075. 1. This section shall be known as the "Missouri Energy
2 Efficiency Investment Act".

3 2. As used in this section, the following terms shall mean:

4 (1) "Commission", the Missouri public service commission;

5 (2) "Demand response", measures that decrease peak demand or shift
6 demand to off-peak periods;

7 (3) "Demand-side program", any program conducted by the utility to
8 modify the net consumption of electricity on the retail customer's side of the
9 electric meter, including but not limited to energy efficiency measures, [load]
10 **rate** management, demand response, and interruptible or curtailable load;

11 (4) "Energy efficiency", measures that reduce the amount of electricity
12 required to achieve a given end use;

13 (5) "Interruptible or curtailable rate", a rate under which a customer
14 receives a reduced charge in exchange for agreeing to allow the utility to
15 withdraw the supply of electricity under certain specified conditions;

16 (6) "Total resource cost test", a test that compares the sum of avoided
17 utility costs and avoided probable environmental compliance costs to the sum of
18 all incremental costs of end-use measures that are implemented due to the
19 program, as defined by the commission in rules.

20 3. It shall be the policy of the state to value demand-side investments
21 equal to traditional investments in supply and delivery infrastructure and allow
22 recovery of all reasonable and prudent costs of delivering cost-effective demand-
23 side programs. In support of this policy, the commission shall:

24 (1) Provide timely cost recovery for utilities;

25 (2) Ensure that utility financial incentives are aligned with helping
26 customers use energy more efficiently and in a manner that sustains or enhances
27 utility customers' incentives to use energy more efficiently; and

28 (3) Provide timely earnings opportunities associated with cost-effective
29 measurable and verifiable efficiency savings.

30 4. The commission shall permit electric corporations to implement
31 commission-approved demand-side programs proposed pursuant to this section
32 with a goal of achieving all cost-effective demand-side savings. Recovery for such

33 programs shall not be permitted unless the programs are approved by the
34 commission, result in energy or demand savings and are beneficial to all
35 customers in the customer class in which the programs are proposed, regardless
36 of whether the programs are utilized by all customers. The commission shall
37 consider the total resource cost test a preferred cost-effectiveness test. Programs
38 targeted to low-income customers or general education campaigns do not need to
39 meet a cost-effectiveness test, so long as the commission determines that the
40 program or campaign is in the public interest. Nothing herein shall preclude the
41 approval of demand-side programs that do not meet the test if the costs of the
42 program above the level determined to be cost-effective are funded by the
43 customers participating in the program or through tax or other governmental
44 credits or incentives specifically designed for that purpose.

45 5. To comply with this section the commission may develop cost recovery
46 mechanisms to further encourage investments in demand-side programs
47 including, in combination and without limitation: capitalization of investments
48 in and expenditures for demand-side programs, rate design modifications,
49 accelerated depreciation on demand-side investments, and allowing the utility to
50 retain a portion of the net benefits of a demand-side program for its shareholders.
51 In setting rates the commission shall fairly apportion the costs and benefits of
52 demand-side programs to each customer class except as provided for in subsection
53 6 of this section. Prior to approving a rate design modification associated with
54 demand-side cost recovery, the commission shall conclude a docket studying the
55 effects thereof and promulgate an appropriate rule.

56 6. The commission may reduce or exempt allocation of demand-side
57 expenditures to low-income classes, as defined in an appropriate rate proceeding,
58 as a subclass of residential service.

59 7. Provided that the customer has notified the electric corporation that the
60 customer elects not to participate in demand-side measures offered by an
61 electrical corporation, none of the costs of demand-side measures of an electric
62 corporation offered under this section or by any other authority, and no other
63 charges implemented in accordance with this section, shall be assigned to any
64 account of any customer, including its affiliates and subsidiaries, meeting one or
65 more of the following criteria:

66 (1) The customer has one or more accounts within the service territory of
67 the electrical corporation that has a demand of five thousand kilowatts or more;

68 (2) The customer operates an interstate pipeline pumping station,
69 regardless of size; or

70 (3) The customer has accounts within the service territory of the electrical

71 corporation that have, in aggregate, a demand of two thousand five hundred
72 kilowatts or more, and the customer has a comprehensive demand-side or energy
73 efficiency program and can demonstrate an achievement of savings at least equal
74 to those expected from utility-provided programs.

75 8. Customers that have notified the electrical corporation that they do not
76 wish to participate in demand-side programs under this section shall not
77 subsequently be eligible to participate in demand-side programs except under
78 guidelines established by the commission in rulemaking.

79 9. Customers who participate in demand-side programs initiated after
80 August 1, 2009, shall be required to participate in program funding for a period
81 of time to be established by the commission in rulemaking.

82 10. Customers electing not to participate in an electric corporation's
83 demand-side programs under this section shall still be allowed to participate in
84 interruptible or curtailable rate schedules or tariffs offered by the electric
85 corporation.

86 11. The commission shall provide oversight and may adopt rules and
87 procedures and approve corporation-specific settlements and tariff provisions,
88 independent evaluation of demand-side programs, as necessary, to ensure that
89 electric corporations can achieve the goals of this section. Any rule or portion of
90 a rule, as that term is defined in section 536.010, that is created under the
91 authority delegated in this section shall become effective only if it complies with
92 and is subject to all of the provisions of chapter 536 and, if applicable, section
93 536.028. This section and chapter 536 are nonseverable and if any of the powers
94 vested with the general assembly pursuant to chapter 536 to review, to delay the
95 effective date, or to disapprove and annul a rule are subsequently held
96 unconstitutional, then the grant of rulemaking authority and any rule proposed
97 or adopted after August 28, 2009, shall be invalid and void.

98 12. Each electric corporation shall submit an annual report to the
99 commission describing the demand-side programs implemented by the utility in
100 the previous year. The report shall document program expenditures, including
101 incentive payments, peak demand and energy savings impacts and the techniques
102 used to estimate those impacts, avoided costs and the techniques used to estimate
103 those costs, the estimated cost-effectiveness of the demand-side programs, and the
104 net economic benefits of the demand-side programs.

105 13. Charges attributable to demand-side programs under this section shall
106 be clearly shown as a separate line item on bills to the electrical corporation's
107 customers.

108 14. [(1) Any customer of an electrical corporation who has received a

109 state tax credit under sections 135.350 to 135.362 or under sections 253.545 to
110 253.561 shall not be eligible for participation in any demand-side program offered
111 by an electrical corporation under this section if such program offers a monetary
112 incentive to the customer, except as provided in subdivision (4) of this subsection.

113 (2) As a condition of participation in any demand-side program offered by
114 an electrical corporation under this section when such program offers a monetary
115 incentive to the customer, the commission shall develop rules that require
116 documentation to be provided by the customer to the electrical corporation to
117 show that the customer has not received a tax credit listed in subdivision (1) of
118 this subsection.

119 (3) The penalty for a customer who provides false documentation under
120 subdivision (2) of this subsection shall be a class A misdemeanor.

121 (4) The provisions of this subsection shall not apply to any low-income
122 customer who would otherwise be eligible to participate in a demand-side
123 program that is offered by an electrical corporation to low-income customers.

124 15.] The commission shall develop rules that provide for disclosure of
125 participants in all demand-side programs offered by electrical corporations under
126 this section when such programs provide monetary incentives to the
127 customer. The disclosure required by this subsection may include, but not be
128 limited to, the following: the name of the participant, or the names of the
129 [principles] **principals** if for a company, the property address, and the amount
130 of the monetary incentive received.

473.730. 1. Every county in this state, except the City of St. Louis, shall
2 elect a public administrator at the general election in the year 1880, and every
3 four years thereafter, who shall be ex officio public guardian and conservator in
4 and for the public administrator's county. A candidate for public administrator
5 shall be at least twenty-one years of age and a resident of the state of Missouri
6 and the county in which he or she is a candidate for at least one year prior to the
7 date of the general election for such office. The candidate shall also be a
8 registered voter and shall be current in the payment of all personal and business
9 taxes. **Each candidate for public administrator shall provide to the**
10 **election authority a copy of a signed affidavit from a surety company**
11 **indicating that the candidate meets the bond requirements for the**
12 **office of public administrator under this section.**

13 2. Before entering on the duties of the public administrator's office, the
14 public administrator shall take the oath required by the constitution, and enter
15 into bond to the state of Missouri in a sum not less than ten thousand dollars,
16 with [two] **one** or more securities, approved by the court and conditioned that the

17 public administrator will faithfully discharge all the duties of the public
18 administrator's office, which bond shall be given and oath of office taken on or
19 before the first day of January following the public administrator's election, and
20 it shall be the duty of the judge of the court to require the public administrator
21 to make a statement annually, under oath, of the amount of property in the public
22 administrator's hands or under the public administrator's control as such
23 administrator, for the purpose of ascertaining the amount of bond necessary to
24 secure such property; and such court may from time to time, as occasion shall
25 require, demand additional security of such administrator, and, in default of
26 giving the same within twenty days after such demand, may remove the
27 administrator and appoint another.

28 [2.] 3. The public administrator in all counties, in the performance of the
29 duties required by chapters 473, 474, and 475, is a public officer. The duties
30 specified by section 475.120 are discretionary. The county shall defend and
31 indemnify the public administrator against any alleged breach of duty, provided
32 that any such alleged breach of duty arose out of an act or omission occurring
33 within the scope of duty or employment.

34 [3.] 4. After January 1, 2001, all salaried public administrators shall be
35 considered county officials for purposes of section 50.333, subject to the minimum
36 salary requirements set forth in section 473.742.

37 [4.] 5. The public administrator for the city of St. Louis shall be
38 appointed by a majority of the circuit judges and associate circuit judges of the
39 twenty-second judicial circuit, en banc. Such public administrator shall meet the
40 same qualifications and requirements specified in subsection 1 of this section for
41 elected public administrators. The elected public administrator holding office on
42 August 28, 2013, shall continue to hold such office for the remainder of his or her
43 term.

473.743. **Upon appointment by the probate court**, it shall be the
2 duty of the public administrator to take into his or her charge and custody the
3 estates of all deceased persons, and the [person and] estates of all minors, and
4 the estates or person and estate of all incapacitated persons in his or her county,
5 in the following cases:

- 6 (1) When a stranger dies intestate in the county without relations, or dies
7 leaving a will, and the personal representative named is absent, or fails to
8 qualify;
- 9 (2) When persons die intestate without any known heirs;
- 10 (3) When persons unknown die or are found dead in the county;
- 11 (4) When money, property, papers or other estate are left in a situation

12 exposed to loss or damage, and no other person administers on the same;

13 (5) When any estate of any person who dies intestate therein, or
14 elsewhere, is left in the county liable to be injured, wasted or lost, when the
15 intestate does not leave a known husband, widow or heirs in this state;

16 (6) [The persons of all minors under the age of fourteen years, whose
17 parents are dead, and who have no legal guardian or conservator;

18 (7)] The estates of all minors whose parents are dead, or, if living, refuse
19 or neglect to qualify as conservator, or, having qualified have been removed, or
20 are, from any cause, incompetent to act as such conservator, and who have no one
21 authorized by law to take care of and manage their estate;

22 [(8)] (7) The estates of all disabled or incapacitated
23 persons in his or her county who have no legal guardian or conservator, and no
24 one competent to take charge of such estate, or to act as such guardian or
25 conservator, can be found, or is known to the court having jurisdiction, who will
26 qualify;

27 [(9)] (8) Where from any other good cause, the court shall order him to
28 take possession of any estate to prevent its being injured, wasted, purloined or
29 lost;

30 [(10)] When moneys are delivered to the public administrator from the
31 county coroner;

32 (11)] (9) The public administrator shall act as trustee when appointed
33 by the circuit court or the probate division of the circuit court.

475.120. 1. The guardian of the person of a minor shall be entitled to the
2 custody and control of the ward and shall provide for the ward's education,
3 support and maintenance.

4 2. A guardian or limited guardian of an incapacitated person shall act in
5 the best interest of the ward. A limited guardian of an incapacitated person shall
6 have the powers and duties enumerated by the court in the adjudication order or
7 any later modifying order.

8 3. The general powers and duties of a guardian of an incapacitated person
9 shall be to take charge of the person of the ward and to provide for the ward's
10 care, treatment, habilitation, education, support and maintenance; and the
11 powers and duties shall include, but not be limited to, the following:

12 (1) Assure that the ward resides in the best and least restrictive setting
13 reasonably available;

14 (2) Assure that the ward receives medical care and other services that are
15 needed;

16 (3) Promote and protect the care, comfort, safety, health, and welfare of

17 the ward;

18 (4) Provide required consents on behalf of the ward;

19 (5) To exercise all powers and discharge all duties necessary or proper to
20 implement the provisions of this section.

21 4. A guardian of an adult or minor ward is not obligated by virtue of such
22 guardian's appointment to use the guardian's own financial resources for the
23 support of the ward. If the ward's estate and available public benefits are
24 inadequate for the proper care of the ward, the guardian or conservator may
25 apply to the county commission pursuant to section 475.370.

26 5. No guardian of the person shall have authority to seek admission of the
27 guardian's ward to a mental health or intellectual disability facility for more than
28 thirty days for any purpose without court order except as otherwise provided by
29 law.

30 6. Only the director or chief administrative officer of a social service
31 agency serving as guardian of an incapacitated person, or such person's designee,
32 is legally authorized to act on behalf of the ward.

33 7. A social service agency serving as guardian of an incapacitated person
34 shall notify the court within fifteen days after any change in the identity of the
35 professional individual who has primary responsibility for providing guardianship
36 services to the incapacitated person.

37 8. Any social service agency serving as guardian may not provide other
38 services to the ward.

39 **9. In the absence of any written direction from the ward to the**
40 **contrary, a guardian may execute a preneed contract for the ward's**
41 **funeral services, including cremation, or an irrevocable life insurance**
42 **policy to pay for the ward's funeral services, including cremation, and**
43 **authorize the payment of such services from the ward's**
44 **resources. Nothing in this section shall interfere with the rights of**
45 **next-of-kin to direct the disposition of the body of the ward upon death**
46 **under section 194.119. If a preneed arrangement such as that**
47 **authorized by this subsection is in place and no next-of-kin exercises**
48 **the right of sepulcher within ten days of the death of the ward, the**
49 **guardian may sign consents for the disposition of the body, including**
50 **cremation, without any liability therefor. A guardian who exercises the**
51 **authority granted in this subsection shall not be personally financially**
52 **responsible for the payment of services.**

Section 1. 1. The director of the department of natural resources
2 is hereby authorized and empowered to sell, transfer, grant, convey,

3 remise, release, and forever quitclaim to all interest of the department
4 of natural resources in property located in Jackson County, Missouri,
5 to the City of Independence. The property to be conveyed is more
6 particularly described as follows:

7 **TRACT I:**

8 All of Lots 5, 8, 9 and 12, Catherine Atkins Subdivision of
9 Lot 7 of Woodson's Subdivision of Lots 93, 130, 131 and 142,
10 **OLD TOWN OF INDEPENDENCE**, a Subdivision in
11 Independence, Jackson County, Missouri, lying North of
12 the Lexington Branch of the Missouri Pacific Railroad.

13 **TRACT III:**

14 All of the West half of Lot 141, **OLD TOWN OF**
15 **INDEPENDENCE**, a Subdivision in Independence, Jackson
16 County, Missouri, lying North of the Lexington Branch of
17 the Missouri Pacific Railroad.

18 **TRACT IV:**

19 All of the South 281 ½ feet of the East ahlf of Lot 141, **OLD**
20 **TOWN OF INDEPENDENCE**, a Subdivision in
21 Independence, Jackson County, Missouri, except the South
22 166 ½ feet thereof and except ALL that part of Lot
23 141. **OLD TOWN INDEPENDENCE**, a Subdivision in
24 Independence, Jackson County, Missouri, described as
25 follows: Commencing at the Southeast corner of said Lot
26 141; thence North along the East line of said Lot 141, a
27 distance of 166 ½ feet to the true point of beginning;
28 thence continuing North along said East line of said Lot
29 141, a distance of 115 feet; thence West 100 feet; thence
30 South 115 feet; thence East to the point of beginning,
31 according to the recorded plat thereof.

32 **TRACT V:**

33 All of the West half of Lot 141, **OLD TOWN OF**
34 **INDEPENDENCE**, a Subdivision in Independence, Jackson
35 County, Missouri, lying South of the Lexington Branch of
36 the Missouri Pacific Railroad, except the South 166 ½ feet
37 thereof.

38 **TRACT II:**

39 All of Lot 12, Catherine Atkins Subdivision of Lot 7 of
40 Woodson's Subdivision of Lots 93, 130, 131 and 142, **OLD**
41 **TOWN OF INDEPENDENCE**, a Subdivision in

42 **Independence, Jackson County, Missouri lying South of the**
43 **Lexington Branch of Missouri Pacific Railroad.**

44 **TRACT VI:**

45 **All of the South 166 ½ feet of Lot 141, OLD TOWN OF**
46 **INDEPENDENCE, a Subdivision in Independence, Jackson**
47 **County, Missouri, except the South 30 feet thereof in**
48 **street.**

49 **Eugene L. Selders and Monica T. Selders were husband**
50 **and wife when they acquired title to the premises in**
51 **question and remained husband and wife, continuously,**
52 **never having been dicorced, until the date of his death on**
53 **June 24, 1979 at Kansas City, Jackson County, Missouri.**

54 **2. The director of the department of natural resources shall set**
55 **the terms and conditions for the conveyance as the commissioner**
56 **deems reasonable. Such terms and conditions may include, but are not**
57 **limited to, the number of appraisals required, and the time, place, and**
58 **terms of the conveyance.**

59 **3. The attorney general shall approve the form of the instrument**
60 **of conveyance.**

 [473.747. The public administrator shall be ex officio public
2 conservator and shall have charge of all estates of minors that may,
3 by the order of the court, be placed in the public administrator's
4 charge, and in such cases the public administrator shall be known
5 and designated as public conservator.]

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