

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 23**  
97TH GENERAL ASSEMBLY

0336H.03C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 32.087, 67.1010, 137.1018, 144.010, 144.020, 144.021, 144.030, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 302.302, 302.341, 476.385, and 577.041, RSMo, and 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, merged with conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute for senate committee substitute for

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

senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and to enact in lieu thereof forty-five new sections relating to political subdivisions, with penalty provisions, an emergency clause for a certain section, and an effective date for certain sections.

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

Section A. Sections 32.087, 67.1010, 137.1018, 144.010, 144.020, 144.021, 144.030, 2 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 3 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 4 184.850, 184.865, 302.302, 302.341, 476.385, and 577.041 RSMo, and 302.060 as enacted by 5 conference committee substitute for senate substitute for senate committee substitute for house 6 committee substitute for house bill no. 1402, merged with conference committee substitute for 7 house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety- 8 sixth general assembly, second regular session, and section 302.060 as enacted by conference 9 committee substitute for senate substitute for senate committee substitute for house committee 10 substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and 11 section 302.304 as enacted by conference committee substitute for house committee substitute 12 no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, 13 second regular session, and section 302.304 as enacted by conference committee substitute for 14 house committee substitute for senate committee substitute for senate bills nos. 930 & 947, 15 ninety-fourth general assembly, second regular session, and section 302.309 as enacted by 16 conference committee substitute for senate substitute for senate committee substitute for house 17 committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular 18 session, and section 302.309 as enacted by conference committee substitute for house committee 19 substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general 20 assembly, second regular session, and section 302.525 as enacted by conference committee 21 substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 22 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by 23 conference committee substitute for house committee substitute for senate committee substitute 24 for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, are 25 repealed and forty-five new sections enacted in lieu thereof, to be known as sections 32.087, 26 67.1010, 67.1020, 67.2050, 92.387, 137.1018, 144.010, 144.020, 144.021, 144.030, 144.069, 27 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 144.810, 28 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845,

29 184.847, 184.850, 184.865, 302.060, 302.302, 302.304, 302.309, 302.341, 302.525, 348.273,  
30 348.274, 476.385, 577.041, and 1, to read as follows:

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

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

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

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

20 5. (1) The ordinance or order imposing a local sales tax under the local sales tax law  
21 shall impose a tax upon all [sellers a tax for the privilege of engaging in the business of selling  
22 tangible personal property or rendering taxable services at retail] **transactions upon which the**  
23 **Missouri state sales tax is imposed** to the extent and in the manner provided in sections  
24 144.010 to 144.525, and the rules and regulations of the director of revenue issued pursuant  
25 thereto; except that the rate of the tax shall be the sum of the combined rate of the state sales tax  
26 or state highway use tax and all local sales taxes imposed under the provisions of the local sales  
27 tax law.

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

34 from a source other than a licensed Missouri dealer. The ballot question presented to the  
35 local voters shall contain substantially the following language:

36       Shall the ..... (local jurisdiction's name) discontinue applying and  
37 collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard  
38 motors that were purchased from a source other than a licensed Missouri dealer?  
39 Approval of this measure will result in a reduction of local revenue to provide for vital  
40 services for ..... (local jurisdiction's name) and it will place Missouri dealers of  
41 motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-  
42 Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

43                                YES                                NO

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

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

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

64       (5) In addition to the requirement that the ballot question set forth in subdivision  
65 (2) of this subsection be placed before the voters on or after the general election in  
66 November 2014, and on or before the general election in November 2016, whenever the  
67 governing body of any local taxing jurisdiction imposing a local sales tax on the sale of  
68 motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen  
69 percent of the registered voters of such jurisdiction voting in the last gubernatorial election

70 **and calling for a proposal to be placed on the ballot at any election to repeal application**  
71 **of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors**  
72 **purchased from a source other than a licensed Missouri dealer, the governing body shall**  
73 **submit to the voters of such jurisdiction a proposal to repeal application of the local sales**  
74 **tax to such titling. If a majority of the votes cast by the registered voters voting thereon**  
75 **are in favor of the proposal to repeal application of the local sales tax to such titling, then**  
76 **the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats,**  
77 **and outboard motors purchased from a source other than a licensed Missouri dealer. If**  
78 **a majority of the votes cast by the registered voters voting thereon are opposed to the**  
79 **proposal to repeal application of the local sales tax to such titling, such application shall**  
80 **remain in effect.**

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

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

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

99 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
100 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection  
101 of any local sales tax imposed under the local sales tax law except as modified by the local sales  
102 tax law.

103 8. All exemptions granted to agencies of government, organizations, persons and to the  
104 sale of certain articles and items of tangible personal property and taxable services under the  
105 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter

106 be amended, it being the intent of this general assembly to ensure that the same sales tax  
107 exemptions granted from the state sales tax law also be granted under the local sales tax law, are  
108 hereby made applicable to the imposition and collection of all local sales taxes imposed under  
109 the local sales tax law.

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

116 10. All discounts allowed the retailer under the provisions of the state sales tax law for  
117 the collection of and for payment of taxes under the provisions of the state sales tax law are  
118 hereby allowed and made applicable to any local sales tax collected under the provisions of the  
119 local sales tax law.

120 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a  
121 violation of the provisions of those sections are hereby made applicable to violations of the  
122 provisions of the local sales tax law.

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

133 (2) For the purposes of any local sales tax imposed by an ordinance or order under the  
134 local sales tax law, **the sales tax upon the titling of** all [sales of] motor vehicles, trailers, boats,  
135 and outboard motors shall be [deemed to be consummated] **imposed** at the **rate in effect at the**  
136 **location of the** residence of the purchaser and not at the place of business of the retailer, or the  
137 place of business from which the retailer's agent or employee works.

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

142           13. Local sales taxes [imposed pursuant to the local sales tax law] **shall not be imposed**  
143 **on the seller** [on the purchase and sale] of motor vehicles, trailers, boats, and outboard motors  
144 [shall not be collected and remitted by the seller,] **required to be titled under the laws of the**  
145 **state of Missouri**, but shall be collected **from the purchaser** by the director of revenue at the  
146 time application is made for a certificate of title, if the address of the applicant is within a taxing  
147 entity imposing a local sales tax under the local sales tax law.

148           14. The director of revenue and any of his deputies, assistants and employees who have  
149 any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,  
150 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the  
151 director of revenue under the provisions of the local sales tax law shall enter a surety bond or  
152 bonds payable to any and all taxing entities in whose behalf such funds have been collected  
153 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;  
154 but the director of revenue may enter into a blanket bond covering himself and all such deputies,  
155 assistants and employees. The cost of any premium for such bonds shall be paid by the director  
156 of revenue from the share of the collections under the sales tax law retained by the director of  
157 revenue for the benefit of the state.

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

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

175           17. Where property is seized by the director of revenue under the provisions of any law  
176 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed  
177 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax

178 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join  
179 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing  
180 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums  
181 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

182 18. If a local sales tax has been in effect for at least one year under the provisions of the  
183 local sales tax law and voters approve reimposition of the same local sales tax at the same rate  
184 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,  
185 the tax so reimposed shall become effective the first day of the first calendar quarter after the  
186 director receives a certified copy of the ordinance, order or resolution accompanied by a map  
187 clearly showing the boundaries thereof and the results of such election, provided that such  
188 ordinance, order or resolution and all necessary accompanying materials are received by the  
189 director at least thirty days prior to the expiration of such tax. Any administrative cost or  
190 expense incurred by the state as a result of the provisions of this subsection shall be paid by the  
191 city or county reimposing such tax.

67.1010. Any tax, and the revenues derived from the tax, imposed under the provisions  
2 of sections 67.1006 to 67.1012 shall be administered by the tourism commission, appointed  
3 under the provisions of sections 67.1006 to 67.1012. The revenues received from the tax shall  
4 be deposited by the commission in a special fund and used solely for the promotion of tourism  
5 within the county with at least fifty percent of the revenue used for joint efforts to promote a state  
6 operated facility for the first five years the tax is in effect. After the expiration of five years, the  
7 commission shall decide on the use of the moneys. [None of the revenue from the tax shall be  
8 used for salaries.]

**67.1020. Nongovernmental agencies congressionally mandated to provide disaster  
2 relief services shall be exempt from paying a transient guest tax imposed under this chapter  
3 and chapters 66, 92, and 94. No such tax shall be imposed on any person where payment  
4 is being made by such an agency.**

**67.2050. 1. As used in this section, unless the context clearly indicates otherwise,  
2 the following terms mean:**

3 **(1) "Facility", a location composed of real estate, buildings, fixtures, machinery,  
4 and equipment;**

5 **(2) "Municipality", any county, city, incorporated town, village of the state, or any  
6 utilities board thereof;**

7 **(3) "NAICS", the 2007 edition of the North American Industry Classification  
8 System developed under the direction and guidance of the federal Office of Management  
9 and Budget. Any NAICS sector, subsector, industry group, or industry identified in this**



10 section shall include its corresponding classification in previous and subsequent federal  
11 industry classification systems;

12 (4) "Technology business facility", a facility purchased, constructed, extended, or  
13 improved under this section, provided that such business facility is engaged in:

14 (a) Data processing, hosting, and related services (NAICS 518210);

15 (b) Internet publishing and broadcasting and web search portals (NAICS 519130)  
16 at the business facility; or

17 (c) The transmission of voice, data, text, sound, and video using wired  
18 telecommunication networks (NAICS 517110);

19 (5) "Technology business facility project" or "project", the purchase, sale, lease,  
20 construction, extension, and improvement of technology business facilities, whether of the  
21 facility as a whole or of any one or more of the facility's components of real estate,  
22 buildings, fixtures, machinery, and equipment.

23 2. The governing body of any municipality may:

24 (1) Carry out technology business facility projects for economic development under  
25 this section;

26 (2) Accept grants from the federal and state governments for technology business  
27 facility project purposes, and may enter into such agreements as are not contrary to the  
28 laws of this state and which may be required as a condition of grants by the federal  
29 government or its agencies; and

30 (3) Receive gifts and donations from private sources to be used for technology  
31 business facility project purposes.

32 3. The governing body of the municipality may enter into loan agreements, sell,  
33 lease, or mortgage to private persons, partnerships, or corporations any one or more of the  
34 components of a facility received, purchased, constructed, or extended by the municipality  
35 for development of a technology business facility project. The loan agreement, installment  
36 sale agreement, lease, or other such document shall contain such other terms as are agreed  
37 upon between the municipality and the obligor, provided that such terms shall be  
38 consistent with this section. When, in the judgment of the governing body of the  
39 municipality, the technology business facility project will result in economic benefits to the  
40 municipality, the governing body may lawfully enter into an agreement that includes  
41 nominal monetary consideration to the municipality in exchange for the use of one or more  
42 components of the facility.

43 4. Transactions involving the lease or rental of any components of a project under  
44 this section shall be specifically exempted from the provisions of local sales tax law as  
45 defined in sections 32.085, 238.235, 144.010 to 144.525, and 144.600 to 144.761 and from

46 the computation of the tax levied, assessed, or payable under local sales tax law as defined  
47 in sections 32.085, 144.010 to 144.525, 144.600 to 144.745, and 238.235.

48 **5. Leasehold interests granted and held under this section shall not be subject to**  
49 **property taxes.**

50 **6. Any payments in lieu of taxes expected to be made by any lessee of the project**  
51 **shall be applied in accordance with this section. The lessee may reimburse the municipality**  
52 **for its actual costs of administering the plan. All amounts paid in excess of such actual**  
53 **costs shall, immediately upon receipt thereof, be disbursed by the municipality's treasurer**  
54 **or other financial officer to each affected taxing entity in proportion to the current ad**  
55 **valorem tax levy of each affected taxing entity.**

56 **7. The county assessor shall include the current assessed value of all property**  
57 **within the affected taxing entities in the aggregate valuation of assessed property entered**  
58 **upon the assessor's book and verified under section 137.245, and such value shall be used**  
59 **for the purpose of the debt limitation on local government under article VI, section 26(b),**  
60 **Constitution of Missouri.**

61 **8. The governing body of any municipality may sell or otherwise dispose of the**  
62 **property, buildings, or plants acquired under this section to private persons or**  
63 **corporations for technology business facility project purposes upon approval by the**  
64 **governing body. The terms and method of the sale or other disposal shall be established**  
65 **by the governing body so as to reasonably protect the economic well-being of the**  
66 **municipality and to promote the development of technology business facility projects. A**  
67 **private person or corporation that initially transfers property to the municipality for the**  
68 **purposes of a technology business facility project and does not charge a purchase price to**  
69 **the municipality shall retain the right, upon request to the municipality, to have the**  
70 **municipality retransfer the donated property to the person or corporation at no cost.**

71 **9. The provisions of this section shall not be construed to allow political**  
72 **subdivisions to provide telecommunications services or telecommunications facilities to the**  
73 **extent that they are prohibited from doing so by section 392.410.**

**92.387. Any sale of lands under this chapter shall be subject to valid recorded**  
2 **covenants running with the land and valid easements of record or in use.**

137.1018. 1. The commission shall ascertain the statewide average rate of property taxes  
2 levied the preceding year, based upon the total assessed valuation of the railroad and street  
3 railway companies and the total property taxes levied upon the railroad and street railway  
4 companies. It shall determine total property taxes levied from reports prescribed by the  
5 commission from the railroad and street railway companies. Total taxes levied shall not include  
6 revenues from the surtax on subclass three real property.

7           2. The commission shall report its determination of average property tax rate for the  
8 preceding year, together with the taxable distributable assessed valuation of each freight line  
9 company for the current year to the director no later than October first of each year.

10           3. Taxes on property of such freight line companies shall be collected at the state level  
11 by the director on behalf of the counties and other local public taxing entities and shall be  
12 distributed in accordance with sections 137.1021 and 137.1024. The director shall tax such  
13 property based upon the distributable assessed valuation attributable to Missouri of each freight  
14 line company, using the average tax rate for the preceding year of the railroad and street railway  
15 companies certified by the commission. Such tax shall be due and payable on or before  
16 December thirty-first of the year levied and, if it becomes delinquent, shall be subject to a penalty  
17 equal to that specified in section 140.100.

18           4. (1) As used in this subsection, the following terms mean:

19           (a) "Eligible expenses", expenses incurred in this state to manufacture, maintain, or  
20 improve a freight line company's qualified rolling stock;

21           (b) "Qualified rolling stock", any freight, stock, refrigerator, or other railcars subject to  
22 the tax levied under this section.

23           (2) For all taxable years beginning on or after January 1, 2009, a freight line company  
24 shall, subject to appropriation, be allowed a credit against the tax levied under this section for  
25 the applicable tax year. The tax credit amount shall be equal to the amount of eligible expenses  
26 incurred during the calendar year immediately preceding the tax year for which the credit under  
27 this section is claimed. The amount of the tax credit issued shall not exceed the freight line  
28 company's liability for the tax levied under this section for the tax year for which the credit is  
29 claimed.

30           (3) A freight line company may apply for the credit by submitting to the commission an  
31 application in the form prescribed by the state tax commission.

32           (4) Subject to appropriation, the state shall reimburse, on an annual basis, any political  
33 subdivision of this state for any decrease in revenue due to the provisions of this subsection.

34           5. Pursuant to section 23.253 of the Missouri sunset act:

35           (1) [The provisions of the new program authorized under this section shall automatically  
36 sunset six years after August 28, 2008, unless reauthorized by an act of the general assembly; and

37           (2) If such program is reauthorized,] The program authorized under this section shall  
38 [automatically sunset twelve years after the effective date of the reauthorization of this section]  
39 **expire on August 28, 2020;** and

40           [(3)] (2) This section shall terminate on September [first of the calendar year  
41 immediately following the calendar year in which the program authorized under this section is  
42 sunset] **1, 2021.**

144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such character as to be subject to the terms of sections 144.010 to 144.525. **A person is "engaging in business" in this state for purposes of sections 144.010 to 144.525 if such person "engages in business in this state" or "maintains a place of business in this state" under section 144.605.** The isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business, does not constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

(3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested animal;

(4) "Gross receipts", except as provided in section 144.012, means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession

37 would be taxable if outright sale were made and, in such cases, the same shall be taxable as if  
38 outright sale were made and considered as a sale of such article, and the tax shall be computed  
39 and paid by the lessee upon the rentals paid;

40 (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to,  
41 ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk  
42 documented as obtained from a legal source and not from the wild, goats, horses, other equine,  
43 or rabbits raised in confinement for human consumption;

44 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the  
45 director of revenue to operate as a motor vehicle leasing company. Not all persons renting or  
46 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to  
47 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section  
48 144.070, as hereinafter provided;

49 (7) "Person" includes any individual, firm, copartnership, joint adventure, association,  
50 corporation, municipal or private, and whether organized for profit or not, state, county, political  
51 subdivision, state department, commission, board, bureau or agency, except the state  
52 transportation department, estate, trust, business trust, receiver or trustee appointed by the state  
53 or federal court, syndicate, or any other group or combination acting as a unit, and the plural as  
54 well as the singular number;

55 (8) "Purchaser" means a person who purchases tangible personal property or to whom  
56 are rendered services, receipts from which are taxable under sections 144.010 to 144.525;

57 (9) "Research or experimentation activities" are the development of an experimental or  
58 pilot model, plant process, formula, invention or similar property, and the improvement of  
59 existing property of such type. Research or experimentation activities do not include activities  
60 such as ordinary testing or inspection of materials or products for quality control, efficiency  
61 surveys, advertising promotions or research in connection with literary, historical or similar  
62 projects;

63 (10) "Sale" or "sales" includes installment and credit sales, and the exchange of  
64 properties as well as the sale thereof for money, every closed transaction constituting a sale, and  
65 means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means  
66 whatsoever, of tangible personal property for valuable consideration and the rendering,  
67 furnishing or selling for a valuable consideration any of the substances, things and services  
68 herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

69 (11) "Sale at retail" means any transfer made by any person engaged in business as  
70 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use  
71 or consumption and not for resale in any form as tangible personal property, for a valuable  
72 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed

73 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,  
74 optometrists and veterinarians and used in the practice of their professions shall be deemed to  
75 be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,  
76 computer output or microfilm or microfiche and computer-assisted photo compositions to a  
77 purchaser to enable the purchaser to obtain for his or her own use the desired information  
78 contained in such computer printouts, computer output on microfilm or microfiche and  
79 computer-assisted photo compositions shall be considered as the sale of a service and not as the  
80 sale of tangible personal property. Where necessary to conform to the context of sections  
81 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to  
82 embrace:

83 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of  
84 amusement, entertainment and recreation, games and athletic events;

85 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic,  
86 commercial or industrial consumers;

87 (c) Sales of local and long distance telecommunications service to telecommunications  
88 subscribers and to others through equipment of telecommunications subscribers for the  
89 transmission of messages and conversations, and the sale, rental or leasing of all equipment or  
90 services pertaining or incidental thereto;

91 (d) Sales of service for transmission of messages by telegraph companies;

92 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern,  
93 inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in  
94 which rooms, meals or drinks are regularly served to the public;

95 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express  
96 car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and  
97 railroad safety of the department of economic development of Missouri, engaged in the  
98 transportation of persons for hire;

99 (12) "Seller" means a person selling or furnishing tangible personal property or rendering  
100 services, on the receipts from which a tax is imposed pursuant to section 144.020;

101 (13) The noun "tax" means either the tax payable by the purchaser of a commodity or  
102 service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities  
103 or services during the period for which he or she is required to report his or her collections, as  
104 the context may require;

105 (14) "Telecommunications service", for the purpose of this chapter, the transmission of  
106 information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar  
107 means. As used in this definition, "information" means knowledge or intelligence represented  
108 by any form of writing, signs, signals, pictures, sounds, or any other symbols.

109 Telecommunications service does not include the following if such services are separately stated  
110 on the customer's bill or on records of the seller maintained in the ordinary course of business:

111 (a) Access to the internet, access to interactive computer services or electronic publishing  
112 services, except the amount paid for the telecommunications service used to provide such access;

113 (b) Answering services and one-way paging services;

114 (c) Private mobile radio services which are not two-way commercial mobile radio  
115 services such as wireless telephone, personal communications services or enhanced specialized  
116 mobile radio services as defined pursuant to federal law; or

117 (d) Cable or satellite television or music services; and

118 (15) "Product which is intended to be sold ultimately for final use or consumption"  
119 means tangible personal property, or any service that is subject to state or local sales or use taxes,  
120 or any tax that is substantially equivalent thereto, in this state or any other state.

121 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other  
122 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections  
123 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning  
124 given it in section 700.010.

125 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

144.020. 1. A tax is hereby levied and imposed **for the privilege of titling new and**  
2 **used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use**  
3 **on the highways or waters of this state which are required to be titled under the laws of the**  
4 **state of Missouri and, except as provided in subdivision (9) of this subsection,** upon all  
5 sellers for the privilege of engaging in the business of selling tangible personal property or  
6 rendering taxable service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, [including but not  
8 limited to] **excluding** motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and  
9 outboard motors **required to be titled under the laws of the state of Missouri and subject to**  
10 **tax under subdivision (9) of this subsection,** a tax equivalent to four percent of the purchase  
11 price paid or charged, or in case such sale involves the exchange of property, a tax equivalent  
12 to four percent of the consideration paid or charged, including the fair market value of the  
13 property exchanged at the time and place of the exchange, except as otherwise provided in  
14 section 144.025;

15 (2) A tax equivalent to four percent of the amount paid for admission and seating  
16 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,  
17 games and athletic events;

18 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of  
19 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or  
20 industrial consumers;

21 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local  
22 and long distance telecommunications service to telecommunications subscribers and to others  
23 through equipment of telecommunications subscribers for the transmission of messages and  
24 conversations and upon the sale, rental or leasing of all equipment or services pertaining or  
25 incidental thereto; except that, the payment made by telecommunications subscribers or others,  
26 pursuant to section 144.060, and any amounts paid for access to the internet or interactive  
27 computer services shall not be considered as amounts paid for telecommunications services;

28 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of  
29 services for transmission of messages of telegraph companies;

30 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,  
31 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,  
32 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are  
33 regularly served to the public;

34 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets  
35 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such  
36 buses and trucks as are licensed by the division of motor carrier and railroad safety of the  
37 department of economic development of Missouri, engaged in the transportation of persons for  
38 hire;

39 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of  
40 tangible personal property, provided that if the lessor or renter of any tangible personal property  
41 had previously purchased the property under the conditions of "sale at retail" or leased or rented  
42 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,  
43 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or  
44 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,  
45 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid  
46 as provided in this section and section 144.070. In no event shall the rental or lease of boats and  
47 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,  
48 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,  
49 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or  
50 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such  
51 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales  
52 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax  
53 upon the lease or rental thereof[.] ;



54           **(9) A tax equivalent to four percent of the purchase price, as defined in section**  
55 **144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased**  
56 **or acquired for use on the highways or waters of this state which are required to be**  
57 **registered under the laws of the state of Missouri. This tax is imposed on the person titling**  
58 **such property, and shall be paid according to the procedures in section 144.440.**

59           2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525  
60 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the  
61 words "This ticket is subject to a sales tax."

          144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon  
2 the privilege of engaging in the business, in this state, of selling tangible personal property and  
3 those services listed in section 144.020 **and for the privilege of titling new and used motor**  
4 **vehicles, trailers, boats, and outboard motors purchased or acquired for use on the**  
5 **highways or waters of this state which are required to be registered under the laws of the**  
6 **state of Missouri. Except as otherwise provided,** the primary tax burden is placed upon the  
7 seller making the taxable sales of property or service and is levied at the rate provided for in  
8 section 144.020. Excluding **subdivision (9) of subsection 1 of section 144.020 and** sections  
9 144.070, 144.440 and 144.450, the extent to which a seller is required to collect the tax from the  
10 purchaser of the taxable property or service is governed by section 144.285 and in no way affects  
11 sections 144.080 and 144.100, which require all sellers to report to the director of revenue their  
12 "gross receipts", defined herein to mean the aggregate amount of the sales price of all sales at  
13 retail, and remit tax at four percent of their gross receipts.

          144.030. 1. There is hereby specifically exempted from the provisions of sections  
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to  
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and  
4 any other state of the United States, or between this state and any foreign country, and any retail  
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws  
6 of the United States of America, and such retail sales of tangible personal property which the  
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the  
8 constitution of this state.

9           2. There are also specifically exempted from the provisions of the local sales tax law as  
10 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to  
11 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local  
12 sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and  
13 144.600 to 144.745:

14           (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of  
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be

16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing  
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into  
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or  
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will  
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at  
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide  
22 registration law (sections 281.220 to 281.310) which are to be used in connection with the  
23 growth or production of crops, fruit trees or orchards applied before, during, or after planting,  
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which  
25 are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in  
27 manufacturing, processing, compounding, mining, producing or fabricating become a component  
28 part or ingredient of the new personal property resulting from such manufacturing, processing,  
29 compounding, mining, producing or fabricating and which new personal property is intended to  
30 be sold ultimately for final use or consumption; and materials, including without limitation,  
31 gases and manufactured goods, including without limitation slagging materials and firebrick,  
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting  
33 with or by becoming, in whole or in part, component parts or ingredients of steel products  
34 intended to be sold ultimately for final use or consumption;

35 (3) Materials, replacement parts and equipment purchased for use directly upon, and for  
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock  
37 or aircraft engaged as common carriers of persons or property;

38 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers  
39 pulled by such motor vehicles, that are actually used in the normal course of business to haul  
40 property on the public highways of the state, and that are capable of hauling loads commensurate  
41 with the motor vehicle's registered weight; and the materials, replacement parts, and equipment  
42 purchased for use directly upon, and for the repair and maintenance or manufacture of such  
43 vehicles. For purposes of this subdivision "motor vehicle" and "public highway" shall have the  
44 meaning as ascribed in section 390.020;

45 (5) Replacement machinery, equipment, and parts and the materials and supplies solely  
46 required for the installation or construction of such replacement machinery, equipment, and  
47 parts, used directly in manufacturing, mining, fabricating or producing a product which is  
48 intended to be sold ultimately for final use or consumption; and machinery and equipment, and  
49 the materials and supplies required solely for the operation, installation or construction of such  
50 machinery and equipment, purchased and used to establish new, or to replace or expand existing,  
51 material recovery processing plants in this state. For the purposes of this subdivision, a "material

52 recovery processing plant" means a facility that has as its primary purpose the recovery of  
53 materials into a useable product or a different form which is used in producing a new product and  
54 shall include a facility or equipment which are used exclusively for the collection of recovered  
55 materials for delivery to a material recovery processing plant but shall not include motor vehicles  
56 used on highways. For purposes of this section, the terms motor vehicle and highway shall have  
57 the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials  
58 within a manufacturing process or the use of a product previously recovered. The material  
59 recovery processing plant shall qualify under the provisions of this section regardless of  
60 ownership of the material being recovered;

61 (6) Machinery and equipment, and parts and the materials and supplies solely required  
62 for the installation or construction of such machinery and equipment, purchased and used to  
63 establish new or to expand existing manufacturing, mining or fabricating plants in the state if  
64 such machinery and equipment is used directly in manufacturing, mining or fabricating a product  
65 which is intended to be sold ultimately for final use or consumption;

66 (7) Tangible personal property which is used exclusively in the manufacturing,  
67 processing, modification or assembling of products sold to the United States government or to  
68 any agency of the United States government;

69 (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

70 (9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and  
71 other machinery, equipment, replacement parts and supplies used in producing newspapers  
72 published for dissemination of news to the general public;

73 (10) The rentals of films, records or any type of sound or picture transcriptions for public  
74 commercial display;

75 (11) Pumping machinery and equipment used to propel products delivered by pipelines  
76 engaged as common carriers;

77 (12) Railroad rolling stock for use in transporting persons or property in interstate  
78 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or  
79 more or trailers used by common carriers, as defined in section 390.020, in the transportation of  
80 persons or property;

81 (13) Electrical energy used in the actual primary manufacture, processing, compounding,  
82 mining or producing of a product, or electrical energy used in the actual secondary processing  
83 or fabricating of the product, or a material recovery processing plant as defined in subdivision  
84 (5) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical  
85 energy so used exceeds ten percent of the total cost of production, either primary or secondary,  
86 exclusive of the cost of electrical energy so used or if the raw materials used in such processing  
87 contain at least twenty-five percent recovered materials as defined in section 260.200. There

88 shall be a rebuttable presumption that the raw materials used in the primary manufacture of  
89 automobiles contain at least twenty-five percent recovered materials. For purposes of this  
90 subdivision, "processing" means any mode of treatment, act or series of acts performed upon  
91 materials to transform and reduce them to a different state or thing, including treatment necessary  
92 to maintain or preserve such processing by the producer at the production facility;

93 (14) Anodes which are used or consumed in manufacturing, processing, compounding,  
94 mining, producing or fabricating and which have a useful life of less than one year;

95 (15) Machinery, equipment, appliances and devices purchased or leased and used solely  
96 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies  
97 solely required for the installation, construction or reconstruction of such machinery, equipment,  
98 appliances and devices;

99 (16) Machinery, equipment, appliances and devices purchased or leased and used solely  
100 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies  
101 solely required for the installation, construction or reconstruction of such machinery, equipment,  
102 appliances and devices;

103 (17) Tangible personal property purchased by a rural water district;

104 (18) All amounts paid or charged for admission or participation or other fees paid by or  
105 other charges to individuals in or for any place of amusement, entertainment or recreation, games  
106 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a  
107 municipality or other political subdivision where all the proceeds derived therefrom benefit the  
108 municipality or other political subdivision and do not inure to any private person, firm, or  
109 corporation;

110 (19) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,  
111 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of  
112 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically  
113 including hearing aids and hearing aid supplies and all sales of drugs which may be legally  
114 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to  
115 administer those items, including samples and materials used to manufacture samples which may  
116 be dispensed by a practitioner authorized to dispense such samples and all sales or rental of  
117 medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and  
118 ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille  
119 writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with  
120 one or more physical or mental disabilities to enable them to function more independently, all  
121 sales or rental of scooters, reading machines, electronic print enlargers and magnifiers, electronic  
122 alternative and augmentative communication devices, and items used solely to modify motor  
123 vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of

124 over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by  
125 the Food and Drug Administration to meet the over-the-counter drug product labeling  
126 requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner  
127 licensed to prescribe;

128 (20) All sales made by or to religious and charitable organizations and institutions in  
129 their religious, charitable or educational functions and activities and all sales made by or to all  
130 elementary and secondary schools operated at public expense in their educational functions and  
131 activities;

132 (21) All sales of aircraft to common carriers for storage or for use in interstate commerce  
133 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,  
134 including fraternal organizations which have been declared tax-exempt organizations pursuant  
135 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or  
136 charitable functions and activities and all sales made to eleemosynary and penal institutions and  
137 industries of the state, and all sales made to any private not-for-profit institution of higher  
138 education not otherwise excluded pursuant to subdivision (20) of this subsection or any  
139 institution of higher education supported by public funds, and all sales made to a state relief  
140 agency in the exercise of relief functions and activities;

141 (22) All ticket sales made by benevolent, scientific and educational associations which  
142 are formed to foster, encourage, and promote progress and improvement in the science of  
143 agriculture and in the raising and breeding of animals, and by nonprofit summer theater  
144 organizations if such organizations are exempt from federal tax pursuant to the provisions of the  
145 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any  
146 fair conducted by a county agricultural and mechanical society organized and operated pursuant  
147 to sections 262.290 to 262.530;

148 (23) All sales made to any private not-for-profit elementary or secondary school, all sales  
149 of feed additives, medications or vaccines administered to livestock or poultry in the production  
150 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for  
151 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,  
152 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying  
153 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as  
154 defined in section 142.028, natural gas, propane, and electricity used by an eligible new  
155 generation cooperative or an eligible new generation processing entity as defined in section  
156 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and  
157 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed  
158 additives" means tangible personal property which, when mixed with feed for livestock or  
159 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term

160 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted  
161 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark  
162 the application of pesticides and herbicides for the production of crops, livestock or poultry. As  
163 used in this subdivision, the term "farm machinery and equipment" means new or used farm  
164 tractors and such other new or used farm machinery and equipment and repair or replacement  
165 parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary  
166 mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively,  
167 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,  
168 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and  
169 one-half of each purchaser's purchase of diesel fuel therefor which is:

- 170 (a) Used exclusively for agricultural purposes;
- 171 (b) Used on land owned or leased for the purpose of producing farm products; and
- 172 (c) Used directly in producing farm products to be sold ultimately in processed form or  
173 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold  
174 ultimately in processed form at retail;

175 (24) Except as otherwise provided in section 144.032, all sales of metered water service,  
176 electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil  
177 for domestic use and in any city not within a county, all sales of metered or unmetered water  
178 service for domestic use:

179 (a) "Domestic use" means that portion of metered water service, electricity, electrical  
180 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not  
181 within a county, metered or unmetered water service, which an individual occupant of a  
182 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility  
183 service through a single or master meter for residential apartments or condominiums, including  
184 service for common areas and facilities and vacant units, shall be deemed to be for domestic use.  
185 Each seller shall establish and maintain a system whereby individual purchases are determined  
186 as exempt or nonexempt;

187 (b) Regulated utility sellers shall determine whether individual purchases are exempt or  
188 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file  
189 with and approved by the Missouri public service commission. Sales and purchases made  
190 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf  
191 of the occupants of residential apartments or condominiums through a single or master meter,  
192 including service for common areas and facilities and vacant units, shall be considered as sales  
193 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales  
194 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility

195 service rate classification and the provision of service thereunder shall be conclusive as to  
196 whether or not the utility must charge sales tax;

197 (c) Each person making domestic use purchases of services or property and who uses any  
198 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day  
199 of the fourth month following the year of purchase, and without assessment, notice or demand,  
200 file a return and pay sales tax on that portion of nondomestic purchases. Each person making  
201 nondomestic purchases of services or property and who uses any portion of the services or  
202 property so purchased for domestic use, and each person making domestic purchases on behalf  
203 of occupants of residential apartments or condominiums through a single or master meter,  
204 including service for common areas and facilities and vacant units, under a nonresidential utility  
205 service rate classification may, between the first day of the first month and the fifteenth day of  
206 the fourth month following the year of purchase, apply for credit or refund to the director of  
207 revenue and the director shall give credit or make refund for taxes paid on the domestic use  
208 portion of the purchase. The person making such purchases on behalf of occupants of residential  
209 apartments or condominiums shall have standing to apply to the director of revenue for such  
210 credit or refund;

211 (25) All sales of handicraft items made by the seller or the seller's spouse if the seller or  
212 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such  
213 sales do not constitute a majority of the annual gross income of the seller;

214 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,  
215 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of  
216 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes  
217 on such excise taxes;

218 (27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne  
219 vessels which are used primarily in or for the transportation of property or cargo, or the  
220 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,  
221 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while  
222 it is afloat upon such river;

223 (28) All sales made to an interstate compact agency created pursuant to sections 70.370  
224 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such  
225 agency as provided pursuant to the compact;

226 (29) Computers, computer software and computer security systems purchased for use  
227 by architectural or engineering firms headquartered in this state. For the purposes of this  
228 subdivision, "headquartered in this state" means the office for the administrative management  
229 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

230 (30) All livestock sales when either the seller is engaged in the growing, producing or  
231 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering  
232 or leasing of such livestock;

233 (31) All sales of barges which are to be used primarily in the transportation of property  
234 or cargo on interstate waterways;

235 (32) Electrical energy or gas, whether natural, artificial or propane, water, or other  
236 utilities which are ultimately consumed in connection with the manufacturing of cellular glass  
237 products or in any material recovery processing plant as defined in subdivision (5) of this  
238 subsection;

239 (33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or  
240 herbicides used in the production of crops, aquaculture, livestock or poultry;

241 (34) Tangible personal property and utilities purchased for use or consumption directly  
242 or exclusively in the research and development of agricultural/biotechnology and plant genomics  
243 products and prescription pharmaceuticals consumed by humans or animals;

244 (35) All sales of grain bins for storage of grain for resale;

245 (36) All sales of feed which are developed for and used in the feeding of pets owned by  
246 a commercial breeder when such sales are made to a commercial breeder, as defined in section  
247 273.325, and licensed pursuant to sections 273.325 to 273.357;

248 (37) All purchases by a contractor on behalf of an entity located in another state,  
249 provided that the entity is authorized to issue a certificate of exemption for purchases to a  
250 contractor under the provisions of that state's laws. For purposes of this subdivision, the term  
251 "certificate of exemption" shall mean any document evidencing that the entity is exempt from  
252 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.  
253 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's  
254 exemption certificate as evidence of the exemption. If the exemption certificate issued by the  
255 exempt entity to the contractor is later determined by the director of revenue to be invalid for any  
256 reason and the contractor has accepted the certificate in good faith, neither the contractor or the  
257 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result  
258 of use of the invalid exemption certificate. Materials shall be exempt from all state and local  
259 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible  
260 personal property which is used in fulfilling a contract for the purpose of constructing, repairing  
261 or remodeling facilities for the following:

262 (a) An exempt entity located in this state, if the entity is one of those entities able to issue  
263 project exemption certificates in accordance with the provisions of section 144.062; or



264 (b) An exempt entity located outside the state if the exempt entity is authorized to issue  
265 an exemption certificate to contractors in accordance with the provisions of that state's law and  
266 the applicable provisions of this section;

267 (38) All sales or other transfers of tangible personal property to a lessor who leases the  
268 property under a lease of one year or longer executed or in effect at the time of the sale or other  
269 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections  
270 238.010 to 238.100;

271 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility  
272 owned or operated by a governmental authority or commission, a quasi-governmental agency,  
273 a state university or college or by the state or any political subdivision thereof, including a  
274 municipality, and that is played on a neutral site and may reasonably be played at a site located  
275 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that  
276 is not located on the campus of a conference member institution participating in the event;

277 (40) All purchases by a sports complex authority created under section 64.920, and all  
278 sales of utilities by such authority at the authority's cost that are consumed in connection with  
279 the operation of a sports complex leased to a professional sports team;

280 (41) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement  
281 parts, and equipment purchased for use directly upon, and for the modification, replacement,  
282 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

283 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or  
284 similar places of business for use in the normal course of business and money received by a  
285 shooting range or similar places of business from patrons and held by a shooting range or similar  
286 place of business for redistribution to patrons at the conclusion of a shooting event;

287 **(43) Sales made to any person where payment is being made by a nongovernmental**  
288 **agency as part of a disaster relief service.**

289 **3. Any ruling, agreement, or contract, whether written or oral, express or implied,**  
290 **between a person and this state's executive branch, or any other state agency or**  
291 **department, stating, agreeing, or ruling that such person is not required to collect sales and**  
292 **use tax in this state despite the presence of a warehouse, distribution center, or fulfillment**  
293 **center in this state that is owned or operated by the person or an affiliated person shall be**  
294 **null and void unless it is specifically approved by a majority vote of each of the houses of**  
295 **the general assembly. For purposes of this subsection, an "affiliated person" means any**  
296 **person that is a member of the same "controlled group of corporations" as defined in**  
297 **Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any**  
298 **other entity that, notwithstanding its form of organization, bears the same ownership**

299 **relationship to the vendor as a corporation that is a member of the same "controlled group**  
300 **of corporations" as defined in Section 1563(a) of the Internal Revenue Code, as amended.**

144.069. All sales taxes associated with the titling of motor vehicles, trailers, boats and  
2 outboard motors **under the laws of Missouri** shall be [deemed to be consummated] **imposed**  
3 at the **rate in effect at the location of the** address of the owner thereof, and all **sales taxes**  
4 **associated with the titling of vehicles under** leases of over sixty-day duration of motor  
5 vehicles, trailers, boats and outboard motors [subject to sales taxes under this chapter] shall be  
6 [deemed to be consummated] **imposed at the rate in effect**, unless the vehicle, trailer, boat or  
7 motor has been registered and sales taxes have been paid prior to the consummation of the lease  
8 agreement at the **location of the** address of the lessee thereof on the date the lease is  
9 consummated, and all applicable sales taxes levied by any political subdivision shall be collected  
10 on such sales **from the purchaser or lessee** by the state department of revenue on that basis.

144.071. 1. In all cases where the purchaser of a motor vehicle, trailer, boat or outboard  
2 motor rescinds the sale of that motor vehicle, trailer, boat or outboard motor and receives a  
3 refund of the purchase price and returns the motor vehicle, trailer, boat or outboard motor to the  
4 seller within sixty calendar days from the date of the sale, **any [the sales or use] tax** paid to the  
5 department of revenue shall be refunded to the purchaser upon proper application to the director  
6 of revenue.

7 2. In any rescission whereby a seller reacquires title to the motor vehicle, trailer, boat or  
8 outboard motor sold by him and the reacquisition is within sixty calendar days from the date of  
9 the original sale, the person reacquiring the motor vehicle, trailer, boat or outboard motor shall  
10 be entitled to a refund of any [sales or use] tax paid as a result of the reacquisition of the motor  
11 vehicle, trailer, boat or outboard motor, upon proper application to the director of revenue.

12 3. Any city or county [sales or use] tax refunds shall be deducted by the director of  
13 revenue from the next remittance made to that city or county.

14 4. Each claim for refund must be made within one year after payment of the tax on which  
15 the refund is claimed.

16 5. As used in this section, the term "boat" includes all motorboats and vessels as the  
17 terms "motorboat" and "vessel" are defined in section 306.010.

144.440. 1. [In addition to all other taxes now or hereafter levied and imposed upon  
2 every person for the privilege of using the highways or waterways of this state, there is hereby  
3 levied and imposed a tax equivalent to four percent of the purchase price, as defined in section  
4 144.070, which is paid or charged on new and used motor vehicles, trailers, boats, and outboard  
5 motors purchased or acquired for use on the highways or waters of this state which are required  
6 to be registered under the laws of the state of Missouri.

7           2.] At the time the owner of any [such] motor vehicle, trailer, boat, or outboard motor  
8 makes application to the director of revenue for an official certificate of title and the registration  
9 of the same as otherwise provided by law, he shall present to the director of revenue evidence  
10 satisfactory to the director showing the purchase price paid by or charged to the applicant in the  
11 acquisition of the motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle,  
12 trailer, boat, or outboard motor is not subject to the tax herein provided and, if the motor vehicle,  
13 trailer, boat, or outboard motor is subject to the tax herein provided, the applicant shall pay or  
14 cause to be paid to the director of revenue the tax provided herein.

15           [3.] 2. In the event that the purchase price is unknown or undisclosed, or that the  
16 evidence thereof is not satisfactory to the director of revenue, the same shall be fixed by  
17 appraisement by the director.

18           [4.] 3. No certificate of title shall be issued for such motor vehicle, trailer, boat, or  
19 outboard motor unless the tax for the privilege of using the highways or waters of this state has  
20 been paid or the vehicle, trailer, boat, or outboard motor is registered under the provisions of  
21 subsection 5 of this section.

22           [5.] 4. The owner of any motor vehicle, trailer, boat, or outboard motor which is to be  
23 used exclusively for rental or lease purposes may pay the tax due thereon required in section  
24 144.020 at the time of registration or in lieu thereof may pay a [use] sales tax as provided in  
25 sections 144.010, 144.020, 144.070 and 144.440. A [use] sales tax shall be charged and paid on  
26 the amount charged for each rental or lease agreement while the motor vehicle, trailer, boat, or  
27 outboard motor is domiciled in the state. If the owner elects to pay upon each rental or lease, he  
28 shall make an affidavit to that effect in such form as the director of revenue shall require and  
29 shall remit the tax due at such times as the director of revenue shall require.

30           [6.] 5. In the event that any leasing company which rents or leases motor vehicles,  
31 trailers, boats, or outboard motors elects to collect a [use] sales tax, all of its lease receipts would  
32 be subject to the [use] sales tax[,] regardless of whether [or not] the leasing company previously  
33 paid a sales tax when the vehicle, trailer, boat, or outboard motor was originally purchased.

34           [7.] 6. The provisions of this section, and the tax imposed by this section, shall not apply  
35 to manufactured homes.

144.450. In order to avoid double taxation under the provisions of sections 144.010 to  
2 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or  
3 outboard motor in any other state and seeks to register or obtain a certificate of title for it in this  
4 state shall be credited with the amount of any sales tax or use tax shown to have been previously  
5 paid by him on the purchase price of such motor vehicle, trailer, boat, or outboard motor in such  
6 other state. The tax imposed by **subdivision (9) of subsection 1 of section [144.440] 144.020**  
7 shall not apply:

8 (1) [To motor vehicles, trailers, boats, or outboard motors on account of which the sales  
9 tax provided by sections 144.010 to 144.510 shall have been paid;

10 (2) To motor vehicles, trailers, boats, or outboard motors brought into this state by a  
11 person moving any such vehicle, trailer, boat, or outboard motor into Missouri from another state  
12 who shall have registered and in good faith regularly operated any such motor vehicle, trailer,  
13 boat, or outboard motor in such other state at least ninety days prior to the time it is registered  
14 in this state;

15 [(3)] (2) To motor vehicles, trailers, boats, or outboard motors acquired by registered  
16 dealers for resale;

17 [(4)] (3) To motor vehicles, trailers, boats, or outboard motors purchased, owned or used  
18 by any religious, charitable or eleemosynary institution for use in the conduct of regular religious,  
19 charitable or eleemosynary functions and activities;

20 [(5)] (4) To motor vehicles owned and used by religious organizations in transferring  
21 pupils to and from schools supported by such organization;

22 [(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has been acquired by  
23 the applicant for a certificate of title therefor by gift or under a will or by inheritance, and the tax  
24 hereby imposed has been paid by the donor or decedent;

25 [(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or used by the  
26 state of Missouri or any other political subdivision thereof, or by an educational institution  
27 supported by public funds; or

28 [(8)] (7) To farm tractors.

144.455. The tax imposed by **subdivision (9) of subsection 1 of section [144.440]**  
2 **144.020** on motor vehicles and trailers is levied for the purpose of providing revenue to be used  
3 by this state to defray in whole or in part the cost of constructing, widening, reconstructing,  
4 maintaining, resurfacing and repairing the public highways, roads and streets of this state, and  
5 the cost and expenses incurred in the administration and enforcement of **subdivision (9) of**  
6 **subsection 1 of section 144.020 and** sections 144.440 to 144.455, and for no other purpose  
7 whatsoever, and all revenue collected or received by the director of revenue from the tax  
8 imposed by **subdivision (9) of subsection 1 of section [144.440] 144.020** on motor vehicles and  
9 trailers shall be promptly deposited [in the state treasury to the credit of the state highway  
10 department fund] **as dictated by article IV, section 30(b) of the Constitution of Missouri.**

144.525. Notwithstanding any other provision of law, the amount of any state and local  
2 sales [or use] taxes due on the purchase of a motor vehicle, trailer, boat or outboard motor  
3 required to be registered under the provisions of sections 301.001 to 301.660 and sections  
4 306.010 to 306.900 shall be computed on the rate of such taxes in effect on the date the  
5 purchaser submits application for a certificate of ownership to the director of revenue; except

6 that, in the case of a sale at retail, of an outboard motor by a retail business which is not required  
7 to be registered under the provisions of section 301.251, the amount of state and local [sales and  
8 use] taxes due shall be computed on the rate of such taxes in effect as of the calendar date of the  
9 retail sale.

144.605. The following words and phrases as used in sections 144.600 to 144.745 mean  
2 and include:

3 (1) "Calendar quarter", the period of three consecutive calendar months ending on March  
4 thirty-first, June thirtieth, September thirtieth or December thirty-first;

5 (2) "Engages in business activities within this state" includes:

6 (a) [Purposefully or systematically exploiting the market provided by this state by any  
7 media-assisted, media-facilitated, or media-solicited means, including, but not limited to, direct  
8 mail advertising, distribution of catalogs, computer-assisted shopping, telephone, television,  
9 radio, or other electronic media, or magazine or newspaper advertisements, or other media; or

10 (b) Being owned or controlled by the same interests which own or control any seller  
11 engaged in the same or similar line of business in this state; or

12 (c) Maintaining or having a franchisee or licensee operating under the seller's trade  
13 name in this state if the franchisee or licensee is required to collect sales tax pursuant to sections  
14 144.010 to 144.525; [or]

15 [(d)] (b) Soliciting sales or taking orders by sales agents or traveling representatives;

16 (c) **A vendor is presumed to "engage in business activities within this state" if any  
17 person, other than a common carrier acting in its capacity as such, that has substantial  
18 nexus with this state:**

19 **a. Sells a similar line of products as the vendor and does so under the same or a  
20 similar business name;**

21 **b. Maintains an office, distribution facility, warehouse, or storage place, or similar  
22 place of business in the state to facilitate the delivery of property or services sold by the  
23 vendor to the vendor's customers;**

24 **c. Delivers, installs, assembles, or performs maintenance services for the vendor's  
25 customers within the state;**

26 **d. Facilitates the vendor's delivery of property to customers in the state by allowing  
27 the vendor's customers to pick up property sold by the vendor at an office, distribution  
28 facility, warehouse, storage place, or similar place of business maintained by the person in  
29 the state; or**

30 **e. Conducts any other activities in the state that are significantly associated with  
31 the vendor's ability to establish and maintain a market in the state for the sales;**

32           **(d) The presumption in paragraph (c) may be rebutted by demonstrating that the**  
33 **person's activities in the state are not significantly associated with the vendor's ability to**  
34 **establish or maintain a market in this state for the vendor's sales;**

35           **(e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in**  
36 **business activities within this state if the vendor enters into an agreement with one or more**  
37 **residents of this state under which the resident, for a commission or other consideration,**  
38 **directly or indirectly refers potential customers, whether by a link on an internet website,**  
39 **an in-person oral presentation, telemarketing, or otherwise, to the vendor, if the cumulative**  
40 **gross receipts from sales by the vendor to customers in the state who are referred to the**  
41 **vendor by all residents with this type of an agreement with the vendor is in excess of ten**  
42 **thousand dollars during the preceding twelve months;**

43           **(f) The presumption in paragraph (e) may be rebutted by submitting proof that the**  
44 **residents with whom the vendor has an agreement did not engage in any activity within the**  
45 **state that was significantly associated with the vendor's ability to establish or maintain the**  
46 **vendor's market in the state during the preceding twelve months. Such proof may consist**  
47 **of sworn written statements from all of the residents with whom the vendor has an**  
48 **agreement stating that they did not engage in any solicitation in the state on behalf of the**  
49 **vendor during the preceding year provided that such statements were provided and**  
50 **obtained in good faith;**

51           (3) "Maintains a place of business in this state" includes maintaining, occupying, or  
52 using, permanently or temporarily, directly or indirectly, [or through a subsidiary, or agent,] by  
53 whatever name called, an office, place of distribution, sales or sample room or place, warehouse  
54 or storage place, or other place of business **in this state, whether owned or operated by the**  
55 **vendor or by any other person other than a common carrier acting in its capacity as such;**

56           (4) "Person", any individual, firm, copartnership, joint venture, association, corporation,  
57 municipal or private, and whether organized for profit or not, state, county, political subdivision,  
58 state department, commission, board, bureau or agency, except the state transportation  
59 department, estate, trust, business trust, receiver or trustee appointed by the state or federal court,  
60 syndicate, or any other group or combination acting as a unit, and the plural as well as the  
61 singular number;

62           (5) "Purchase", the acquisition of the ownership of, or title to, tangible personal property,  
63 through a sale, as defined herein, for the purpose of storage, use or consumption in this state;

64           (6) "Purchaser", any person who is the recipient for a valuable consideration of any sale  
65 of tangible personal property acquired for use, storage or consumption in this state;

66           (7) "Sale", any transfer, barter or exchange of the title or ownership of tangible personal  
67 property, or the right to use, store or consume the same, for a consideration paid or to be paid,

68 and any transaction whether called leases, rentals, bailments, loans, conditional sales or  
69 otherwise, and notwithstanding that the title or possession of the property or both is retained for  
70 security. For the purpose of this law the place of delivery of the property to the purchaser, user,  
71 storer or consumer is deemed to be the place of sale, whether the delivery be by the vendor or  
72 by common carriers, private contractors, mails, express, agents, salesmen, solicitors, hawkers,  
73 representatives, consignors, peddlers, canvassers or otherwise;

74 (8) "Sales price", the consideration including the charges for services, except charges  
75 incident to the extension of credit, paid or given, or contracted to be paid or given, by the  
76 purchaser to the vendor for the tangible personal property, including any services that are a part  
77 of the sale, valued in money, whether paid in money or otherwise, and any amount for which  
78 credit is given to the purchaser by the vendor, without any deduction therefrom on account of the  
79 cost of the property sold, the cost of materials used, labor or service cost, losses or any other  
80 expenses whatsoever, except that cash discounts allowed and taken on sales shall not be included  
81 and "sales price" shall not include the amount charged for property returned by customers upon  
82 rescission of the contract of sales when the entire amount charged therefor is refunded either in  
83 cash or credit or the amount charged for labor or services rendered in installing or applying the  
84 property sold, the use, storage or consumption of which is taxable pursuant to sections 144.600  
85 to 144.745. In determining the amount of tax due pursuant to sections 144.600 to 144.745, any  
86 charge incident to the extension of credit shall be specifically exempted;

87 (9) "Selling agent", every person acting as a representative of a principal, when such  
88 principal is not registered with the director of revenue of the state of Missouri for the collection  
89 of the taxes imposed pursuant to sections 144.010 to 144.525 or sections 144.600 to 144.745 and  
90 who receives compensation by reason of the sale of tangible personal property of the principal,  
91 if such property is to be stored, used, or consumed in this state;

92 (10) "Storage", any keeping or retention in this state of tangible personal property  
93 purchased from a vendor, except property for sale or property that is temporarily kept or retained  
94 in this state for subsequent use outside the state;

95 (11) "Tangible personal property", all items subject to the Missouri sales tax as provided  
96 in subdivisions (1) and (3) of section 144.020;

97 (12) "Taxpayer", any person remitting the tax or who should remit the tax levied by  
98 sections 144.600 to 144.745;

99 (13) "Use", the exercise of any right or power over tangible personal property incident  
100 to the ownership or control of that property, except that it does not include the temporary storage  
101 of property in this state for subsequent use outside the state, or the sale of the property in the  
102 regular course of business;

103 (14) "Vendor", every person engaged in making sales of tangible personal property by  
104 mail order, by advertising, by agent or peddling tangible personal property, soliciting or taking  
105 orders for sales of tangible personal property, for storage, use or consumption in this state, all  
106 salesmen, solicitors, hawkers, representatives, consignees, peddlers or canvassers, as agents of  
107 the dealers, distributors, consignors, supervisors, principals or employers under whom they  
108 operate or from whom they obtain the tangible personal property sold by them, and every person  
109 who maintains a place of business in this state, maintains a stock of goods in this state, or  
110 engages in business activities within this state and every person who engages in this state in the  
111 business of acting as a selling agent for persons not otherwise vendors as defined in this  
112 subdivision. Irrespective of whether they are making sales on their own behalf or on behalf of  
113 the dealers, distributors, consignors, supervisors, principals or employers, they must be regarded  
114 as vendors and the dealers, distributors, consignors, supervisors, principals or employers must  
115 be regarded as vendors for the purposes of sections 144.600 to 144.745. [A person shall not be  
116 considered a vendor for the purposes of sections 144.600 to 144.745 if all of the following apply:

117 (a) The person's total gross receipts did not exceed five hundred thousand dollars in this  
118 state, or twelve and one-half million dollars in the entire United States, in the immediately  
119 preceding calendar year;

120 (b) The person maintains no place of business in this state; and

121 (c) The person has no selling agents in this state.]

144.610. 1. A tax is imposed for the privilege of storing, using or consuming within this  
2 state any article of tangible personal property, **excluding motor vehicles, trailers, motorcycles,**  
3 **mopeds, motortricycles, boats, and outboard motors required to be titled under the laws**  
4 **of the state of Missouri and subject to tax under subdivision (9) of subsection 1 of section**  
5 **144.020**, purchased on or after the effective date of sections 144.600 to 144.745 in an amount  
6 equivalent to the percentage imposed on the sales price in the sales tax law in section 144.020.  
7 This tax does not apply with respect to the storage, use or consumption of any article of tangible  
8 personal property purchased, produced or manufactured outside this state until the transportation  
9 of the article has finally come to rest within this state or until the article has become commingled  
10 with the general mass of property of this state.

11 2. Every person storing, using or consuming in this state tangible personal property  
12 **subject to the tax in subsection 1 of this section** is liable for the tax imposed by this law, and  
13 the liability shall not be extinguished until the tax is paid to this state, but a receipt from a vendor  
14 authorized by the director of revenue under the rules and regulations that he prescribes to collect  
15 the tax, given to the purchaser in accordance with the provisions of section 144.650, relieves the  
16 purchaser from further liability for the tax to which receipt refers.



17           **3. Because this section no longer imposes a Missouri use tax on the storage, use, or**  
18 **consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and**  
19 **outboard motors required to be titled under the laws of the state of Missouri, in that the**  
20 **state sales tax is now imposed on the titling of such property, the local sales tax, rather than**  
21 **the local use tax, applies.**

144.613. Notwithstanding the provisions of section 144.655, at the time the owner of any  
2 new or used boat or boat motor which was acquired after December 31, 1979, in a transaction  
3 subject to [use] tax under [the Missouri use tax law] **this chapter** makes application to the  
4 director of revenue for the registration of the boat or boat motor, he shall present to the director  
5 of revenue evidence satisfactory to the director of revenue showing the purchase price, exclusive  
6 of any charge incident to the extension of credit, paid by or charged to the applicant in the  
7 acquisition of the boat or boat motor, or that no sales or use tax was incurred in its acquisition,  
8 and, if [sales or use] tax was incurred in its acquisition, that the same has been paid, or the  
9 applicant shall pay or cause to be paid to the director of revenue the [use] tax provided by [the  
10 Missouri use tax law] **this chapter** in addition to the registration fees now or hereafter required  
11 according to law, and the director of revenue shall not issue a registration for any new or used  
12 boat or boat motor subject to [use] tax [as provided in the Missouri use tax law] **in this chapter**  
13 until the tax levied for the use of the same under [sections 144.600 to 144.748] **this chapter** has  
14 been paid.

144.615. There are specifically exempted from the taxes levied in sections 144.600 to  
2 144.745:

3           (1) Property, the storage, use or consumption of which this state is prohibited from  
4 taxing pursuant to the constitution or laws of the United States or of this state;

5           (2) Property, the gross receipts from the sale of which are required to be included in the  
6 measure of the tax imposed pursuant to the Missouri sales tax law;

7           (3) Tangible personal property, the sale or other transfer of which, if made in this state,  
8 would be exempt from or not subject to the Missouri sales tax pursuant to the provisions of  
9 subsection 2 of section 144.030;

10           (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by  
11 section [144.440] **144.020**;

12           (5) Tangible personal property which has been subjected to a tax by any other state in  
13 this respect to its sales or use; provided, if such tax is less than the tax imposed by sections  
14 144.600 to 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the  
15 difference between such tax and the tax imposed by sections 144.600 to 144.745;

16           (6) Tangible personal property held by processors, retailers, importers, manufacturers,  
17 wholesalers, or jobbers solely for resale in the regular course of business;

18 (7) Personal and household effects and farm machinery used while an individual was a  
19 bona fide resident of another state and who thereafter became a resident of this state, or tangible  
20 personal property brought into the state by a nonresident for his own storage, use or consumption  
21 while temporarily within the state.

**144.810. 1. As used in this section, unless the context clearly indicates otherwise,  
2 the following terms mean:**

3 (1) "Commencement of commercial operations", shall be deemed to occur during  
4 the first calendar year for which the data storage center is first available for use by the  
5 operating taxpayer, or first capable of being used by the operating taxpayer, as a data  
6 storage center;

7 (2) "Constructing taxpayer", if more than one taxpayer is responsible for a project,  
8 a taxpayer responsible for the construction of the facility, as opposed to a taxpayer  
9 responsible for the equipping and ongoing operations of the facility;

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

15 (4) "Data storage center" or "facility", a facility constructed, extended, improved,  
16 or operating under this section, provided that such business facility is engaged primarily  
17 in:

18 (a) Data processing, hosting, and related services (NAICS 518210);

19 (b) Internet publishing and broadcasting and web search portals (NAICS 519130),  
20 at the business facility; or

21 (c) Customer service, customer contact, or customer support operations through  
22 the use of computer databases and telecommunications services at the business facility;

23 (5) "Existing facility", a data storage center in this state as it existed prior to  
24 August 28, 2013, as determined by the department;

25 (6) "Expanding facility" or "expanding data storage center", an existing facility  
26 or replacement facility that expands its operations in this state on or after August 28, 2013,  
27 and has a net new investment related to the expansion of operations in this state of at least  
28 five million dollars during a period of up to twelve consecutive months and results in the  
29 creation of at least five new jobs during a period of up to twenty-four consecutive months  
30 from the date of conditional approval for an exemption under this section, if the average  
31 wage of the new jobs equals or exceeds one hundred and fifty percent of the county average

32 wage. An expanding facility shall continue to be an expanding facility regardless of a  
33 subsequent change in or addition of operating taxpayers or constructing taxpayers;

34 (7) "Expanding facility project" or "expanding data storage center project", the  
35 construction, extension, improvement, equipping, and operation of an expanding facility;

36 (8) "Investment" shall include the value of real and depreciable personal property,  
37 acquired as part of the new or expanding facility project which is used in the operation of  
38 the facility following conditional approval of an exemption under this section;

39 (9) "NAICS", the 2007 edition of the North American Industry Classification  
40 System as prepared by the Executive Office of the President, Office of Management and  
41 Budget. Any NAICS sector, subsector, industry group, or industry identified in this section  
42 shall include its corresponding classification in previous and subsequent federal industry  
43 classification systems;

44 (10) "New facility" or "new data storage center", a facility in this state meeting the  
45 following requirements:

46 (a) The facility is acquired by, or leased to, an operating taxpayer on or after  
47 August 28, 2013. A facility shall be deemed to have been acquired by, or leased to, an  
48 operating taxpayer on or after August 28, 2013, if the transfer of title to an operating  
49 taxpayer, the transfer of possession under a binding contract to transfer title to an  
50 operating taxpayer, or the commencement of the term of the lease to an operating taxpayer  
51 occurs on or after August 28, 2013, or, if the facility is constructed, erected, or installed by  
52 or on behalf of an operating taxpayer, such construction, erection, or installation is  
53 commenced on or after August 28, 2013;

54 (b) If such facility was acquired by an operating or constructing taxpayer from  
55 another person or persons on or after August 28, 2013, and such facility was employed  
56 prior to August 28, 2013, by any other person or persons in the operation of a data storage  
57 center the facility shall not be considered a new facility;

58 (c) Such facility is not an expanding or replacement facility, as defined in this  
59 section;

60 (d) The new facility project investment is at least thirty-seven million dollars during  
61 a period of up to thirty-six consecutive months from the date of the conditional approval  
62 for an exemption under this section. If more than one taxpayer is responsible for a project,  
63 the investment requirement may be met by an operating taxpayer, a constructing taxpayer,  
64 or a combination of constructing taxpayers and operating taxpayers;

65 (e) At least thirty new jobs are created at the new facility during a period of up to  
66 thirty-six consecutive months from the date of conditional approval for an exemption

67 under this section if the average wage of the new jobs equals or exceeds one hundred fifty  
68 percent of the county average wage; and

69 (f) A new facility shall continue to be a new facility regardless of a subsequent  
70 change in or addition of operating taxpayers or constructing taxpayers;

71 (11) "New data storage center project" or "new facility project", the construction,  
72 extension, improvement, equipping, and operation of a new facility;

73 (12) "New job" in the case of a new data center project, the total number of full-  
74 time employees located at a new data storage center for a period of up to thirty-six  
75 consecutive months from the date of conditional approval for an exemption under this  
76 section. In the case of an expanding data storage center project, the total number of full-  
77 time employees located at the expanding data storage center that exceeds the greater of the  
78 number of full-time employees located at the project facility on the date of the submission  
79 of a project plan under this section or for the twelve-month period prior to the date of the  
80 submission of a project plan, the average number of full-time employees located at the  
81 expanding data storage center facility. In the event the expanding data storage center  
82 facility has not been in operation for a full twelve-month period at the time of the  
83 submission of a project plan, the average number of full-time employees for the number  
84 of months the expanding data storage center facility has been in operation prior to the date  
85 of the submission of the project plan;

86 (13) "Notice of intent", a form developed by the department of economic  
87 development, completed by the project taxpayer, and submitted to the department, which  
88 states the project taxpayer's intent to construct or expand a data center and requests the  
89 exemptions under this program;

90 (14) "Operating taxpayer", if more than one taxpayer is responsible for a project,  
91 a taxpayer responsible for the equipping and ongoing operations of the facility, as opposed  
92 to a taxpayer responsible for the purchasing or construction of the facility;

93 (15) "Project taxpayers", each constructing taxpayer and each operating taxpayer  
94 for a data storage center project;

95 (16) "Replacement facility", a facility in this state otherwise described in  
96 subdivision (7) of this subsection, but which replaces another facility located within the  
97 state, which the taxpayer or a related taxpayer previously operated but discontinued  
98 operating within one year prior to the commencement of commercial operations at the new  
99 facility;

100 (17) "Taxpayer", the purchaser of tangible personal property or a service that is  
101 subject to state or local sales or use tax and from whom state or local sales or use tax is

102 owed. Taxpayer shall not mean the seller charged by law with collecting the sales tax from  
103 the purchaser.

104 **2. In addition to the exemptions granted under chapter 144, project taxpayers for**  
105 **a new data storage center project shall be entitled, for a project period not to exceed fifteen**  
106 **years from the date of conditional approval under this section and subject to the**  
107 **requirements of subsection 3 of this section, to an exemption of one hundred percent of the**  
108 **state and local sales and use taxes defined, levied, or calculated under section 32.085,**  
109 **sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, limited to the**  
110 **net fiscal benefit of the state calculated over a ten year period, on:**

111 **(1) All electrical energy, gas, water, and other utilities including telecommunication**  
112 **and internet services used in a new data storage center;**

113 **(2) All machinery, equipment, and computers used in any new data storage center;**  
114 **and**

115 **(3) All sales at retail of tangible personal property and materials for the purpose**  
116 **of constructing any new data storage center.**

117

118 **The amount of any exemption provided under this subsection shall not exceed the**  
119 **projected net fiscal benefit to the state over a period of ten years, as determined by the**  
120 **department of economic development using the Regional Economic Modeling, Inc. dataset**  
121 **or comparable data.**

122 **3. (1) Any data storage center project seeking a tax exemption under subsection**  
123 **2 of this section shall submit a notice of intent and a project plan to the department of**  
124 **economic development, which shall identify each known constructing taxpayer and known**  
125 **operating taxpayer for the project and include any additional information the department**  
126 **of economic development may require to determine eligibility for the exemption. The**  
127 **department of economic development shall review the project plan and determine whether**  
128 **the project is eligible for the exemption under subsection 2 of this section, conditional upon**  
129 **subsequent verification by the department that the project meets the requirements in**  
130 **subsection 1 of this section for a new facility project. The department shall make such**  
131 **conditional determination within thirty days of submission by the operating taxpayer.**  
132 **Failure of the department to respond within thirty days shall result in a project plan being**  
133 **deemed conditionally approved.**

134 **(2) The department of economic development shall convey conditional approvals**  
135 **to the department of revenue and the identified project taxpayers. After a conditionally**  
136 **approved new facility has met the requirements in subsection 1 of this section for a new**  
137 **facility and the execution of the agreement specified in subsection 6 of this section, the**

138 project taxpayers shall provide proof of the same to the department of economic  
139 development. Upon verification of such proof, the department of economic development  
140 shall certify the new facility to the department of revenue as being eligible for the  
141 exemption dating retroactively to the first day of construction on the new facility. The  
142 department of revenue, upon receipt of adequate proof of the amount of sales taxes paid  
143 since the first day of construction, shall issue a refund of taxes paid but eligible for  
144 exemption under subsection 2 of this section to each operating taxpayer and each  
145 constructing taxpayer and issue a certificate of exemption to each new project taxpayer for  
146 ongoing exemptions under subsection 2 of this section. The department of revenue shall  
147 issue such a refund within thirty days of receipt of certification from the department of  
148 economic development.

149 (3) Any project that does not meet the minimum investment or new job  
150 requirements of subsection 1 of this section may still be eligible for the exemption under  
151 subsection 2 of this section, as long as the exemptions for such project plan do not exceed  
152 the projected net fiscal benefit to the state over a period of ten years.

153 (4) The commencement of the exemption period may be delayed at the option of the  
154 operating taxpayer, but not more than twenty-four months after the execution of the  
155 agreement required under subsection 6 of this section.

156 4. In addition to the exemptions granted under chapter 144, upon approval by the  
157 department of economic development, project taxpayers for expanding data center projects  
158 may, for a period not to exceed ten years, be specifically exempted from state and local  
159 sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to  
160 144.525, sections 144.600 to 144.761, or section 238.235 on:

161 (1) All electrical energy, gas, water, and other utilities including telecommunication  
162 and internet services used in an expanding data storage center which, on an annual basis,  
163 exceeds the amount of electrical energy, gas, water, and other utilities including  
164 telecommunication and internet services used in the existing facility or the replaced facility  
165 prior to the expansion. For purposes of this subdivision only, "amount" shall be measured  
166 in kilowatt hours, gallons, cubic feet, or other measures applicable to a utility service as  
167 opposed to in dollars, to account for increases in utility rates;

168 (2) All machinery, equipment, and computers used in any expanding data storage  
169 center; and

170 (3) All sales at retail of tangible personal property and materials for the purpose  
171 of constructing, repairing, or remodeling any expanding data storage center.

172

173 **The amount of any exemption provided under this subsection shall not exceed the**  
174 **projected net fiscal benefit to the state over a period of ten years, as determined by the**  
175 **department of economic development.**

176 **5. (1) Any data storage center project seeking a tax exemption under subsection**  
177 **4 of this section shall submit a notice of intent and a project plan to the department of**  
178 **economic development, which shall identify each known constructing taxpayer and each**  
179 **known operating taxpayer for the project and include any additional information the**  
180 **department of economic development may reasonably require to determine eligibility for**  
181 **the exemption. The department of economic development shall review the project plan and**  
182 **determine whether the project is eligible for the exemption under subsection 4 of this**  
183 **section, conditional upon subsequent verification by the department that the project meets**  
184 **the requirements in subsection 1 of this section for an expanding facility project and the**  
185 **execution of the agreement specified in subsection 6 of this section. The department shall**  
186 **make such conditional determination within thirty days of submission by the operating**  
187 **taxpayer. Failure of the department to respond within thirty days shall result in a project**  
188 **plan being deemed conditionally approved.**

189 **(2) The department of economic development shall convey such conditional**  
190 **approval to the department of revenue and the identified project taxpayers. After a**  
191 **conditional approved facility has met the requirements in subsection 1 of this section, the**  
192 **project taxpayers shall provide proof of the same to the department of economic**  
193 **development. Upon verification of such proof, the department of economic development**  
194 **shall certify the project to the department of revenue as being eligible for the exemption**  
195 **dating retroactively to the first day of the expansion of the facility. The department of**  
196 **revenue, upon receipt of adequate proof of the amount of sales taxes paid since the first day**  
197 **of the expansion of the facility, shall issue a refund of taxes paid but eligible for exemption**  
198 **under subsection 4 of this section to any applicable project taxpayer and issue a certificate**  
199 **of exemption to any applicable project taxpayer for ongoing exemptions under subsection**  
200 **4 of this section. The department of revenue shall issue such a refund within thirty days**  
201 **of receipt of certification from the department of economic development.**

202 **(3) Any project that does not meet the minimum investment or new job**  
203 **requirements of subsection 1 of this section may still be eligible for the exemption under**  
204 **subsection 4 of this section, as long as the exemptions for such project plan do not exceed**  
205 **the projected net fiscal benefit to the state over a period of ten years.**

206 **(4) The commencement of the exemption period may be delayed at the option of the**  
207 **operating taxpayer, but not more than twenty-four months after the execution of the**  
208 **agreement required under subsection 6 of this section.**

209           **6. (1) The exemptions in subsections 2 and 4 of this section shall be tied to the new**  
210 **or expanding facility project. A certificate of exemption in the hands of a taxpayer that is**  
211 **no longer an operating or constructing taxpayer of the new or expanding facility project**  
212 **shall be invalid as of the date the taxpayer was no longer an operating or constructing**  
213 **taxpayer of the new or expanding facility project. New certificates of exemption shall be**  
214 **issued to successor constructing taxpayers and operating taxpayers at such new or**  
215 **expanding facility projects. The right to the exemption by successor taxpayers shall exist**  
216 **without regard to subsequent levels of investment in the new or expanding facility by**  
217 **successor taxpayers.**

218           **(2) As a condition of receiving an exemption under subsection 2 or 4 of this section,**  
219 **the project taxpayers shall enter into an agreement with the department of economic**  
220 **development providing for repayment penalties in the event the data storage center project**  
221 **fails to comply with any of the requirements of this section.**

222           **(3) The department of revenue shall credit any amounts remitted by the project**  
223 **taxpayers under this subsection to the fund to which the sales and use taxes exempted**  
224 **would have otherwise been credited.**

225           **7. The department of economic development and the department of revenue shall**  
226 **cooperate in conducting random audits to ensure that the intent of this section is followed.**

227           **8. Notwithstanding any other provision of law to the contrary, no recipient of an**  
228 **exemption pursuant to this section shall be eligible for benefits under any business**  
229 **recruitment tax credit, as defined in section 135.800.**

230           **9. The department of economic development and the department of revenue shall**  
231 **jointly prescribe such rules and regulations necessary to carry out the provisions of this**  
232 **section. Any rule or portion of a rule, as that term is defined in section 536.010, that is**  
233 **created under the authority delegated in this section shall become effective only if it**  
234 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
235 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
236 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**  
237 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
238 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2013,**  
239 **shall be invalid and void.**

240           **10. This section shall terminate on September 1, 2019. The termination of this**  
241 **section shall not be construed to limit or in any way impair the exemption for any project**  
242 **approved prior to the termination of this section.**

          184.800. Sections 184.800 to 184.880 shall be known as the "Missouri Museum **and**  
2 **Cultural District Act**".



184.805. 1. As used in sections 184.800 to 184.880, the following terms mean:

2 (1) "Board", the board of directors of a district;

3 (2) **"Cultural asset", a building or area used for the purposes of promoting**  
 4 **community culture and the arts, recreation and knowledge, including for purposes of**  
 5 **supporting or promoting the performing arts, theater, music, entertainment, public spaces,**  
 6 **public libraries or other public assets;**

7 (3) **"Disaster area", an area located within a municipality for which public and**  
 8 **individual assistance has been declared by the President under Section 401 of the Robert**  
 9 **T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. Section 5121, et seq.,**  
 10 **provided that the municipality adopts or has adopted an ordinance approving a**  
 11 **redevelopment plan within three years after the President declares such disaster;**

12 (4) "District", a museum **and cultural** district organized pursuant to sections 184.800  
 13 to 184.880;

14 [(3)] (5) "Museum", a building or area used for the purpose of exhibiting and/or  
 15 preserving objects or specimens of interest to the public, including but not limited to  
 16 **photographs, art, historical items, items** of natural history, and items connected with wildlife  
 17 [and] , conservation, **and historical events;**

18 [(4)] (6) "Owner of real property", the owner of the fee interest in the real property[,  
 19 except that when the real property is subject to a lease of ten or more years, the lessee rather than  
 20 the owner of the fee interest shall be considered as the "owner of real property"]. An owner may  
 21 be either a natural person or a [juridical] **legal** entity.

22 2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of  
 23 Missouri, section 137.073, and as used in sections 184.800 to 184.880, the following terms shall  
 24 have the meanings given:

25 (1) "Approval of the required majority" [or "direct voter approval"], a simple majority;

26 (2) "Qualified voters", the owners of real property located within the proposed district  
 27 [or any person residing in the district who is a legal voter within the district].

184.810. 1. A district **where the majority of the property is located within a disaster**  
 2 **area** may be created to fund, promote, plan, design, construct, improve, maintain and operate one  
 3 or more projects relating to [a museum] **one or more museums and cultural assets** or to assist  
 4 in such activity.

5 2. A district is a political subdivision of the state.

6 3. No structures operated by a museum **and cultural** district board pursuant to sections  
 7 184.800 to 184.880 shall be named for a commercial venture.

184.815. 1. Whenever the creation of a district is desired, the owners of real property  
 2 who own at least two-thirds of the real property within the proposed district may file a petition

3 requesting the creation of a district. The petition shall be filed in the circuit court of the county  
4 in which the proposed district is located. Any petition to create a museum **and cultural** district  
5 pursuant to the provisions of sections 184.800 to 184.880 shall be filed [on or before December  
6 31, 1998] **within five years after the Presidential declaration establishing the disaster area.**

7         2. The proposed district area [shall be contiguous and] may contain **one or more parcels**  
8 **of real property, which may or may not be contiguous and may further include** any portion  
9 of one or more municipalities.

10         3. The petition shall set forth:

11             (1) The name and address of each owner of real property located within the proposed  
12 district [or who is a legal voter resident within the proposed district];

13             (2) A specific description of the proposed district boundaries including a map illustrating  
14 such boundaries;

15             (3) A general description of the purpose or purposes for which the district is being  
16 formed, including a description of the proposed museum or museums **and cultural asset or**  
17 **cultural assets** and a general plan for [its] operation **of each museum and each cultural asset**  
18 **within the district;** and

19             (4) The name of the proposed district.

20         4. In the event any owner of real property within the proposed district who is named in  
21 the petition [or any legal voter resident within the district] shall not join in the petition or file an  
22 entry of appearance and waiver of service of process in the case, a copy of the petition shall be  
23 served upon said owner [or legal voter] in the manner provided by supreme court rule for the  
24 service of petitions generally. Any objections to the petition shall be raised by answer within the  
25 time provided by supreme court rule for the filing of an answer to a petition.

184.820. 1. Any owner of real property within the proposed district [and any legal voter  
2 who is a resident within the proposed district] may join in or file a petition supporting or answer  
3 opposing the creation of the district and seeking a judgment respecting these same issues.

4         2. The court shall hear the case without a jury. If the court determines the petition is  
5 defective or the proposed district or its plan of operation is unconstitutional, it shall enter its  
6 judgment to that effect and shall refuse to incorporate the district as requested in the pleadings.  
7 If the court determines the petition is not legally defective and the proposed district and plan of  
8 operation are not unconstitutional, the court shall determine and declare the district organized  
9 and incorporated and shall approve the plan of operation stated in the petition.

10         3. Any party having filed a petition or answer to a petition may appeal the circuit court's  
11 order or judgment in the same manner as provided for other appeals. Any order either refusing  
12 to incorporate the district or incorporating the district shall be deemed a final judgment for  
13 purposes of appeal.

184.827. A museum **and cultural** district created pursuant to sections 184.800 to 2 184.880 shall be governed by a board of directors consisting of [eight] **five** members[. Five of 3 the members] **who** shall be elected as provided in section 184.830. [Three members of the board 4 of directors shall be appointed by the governor with the advice and consent of the senate for a 5 three-year term. Not more than two of the three members appointed by the governor shall be of 6 the same political party. The governor shall appoint an interim director to complete the 7 unexpired term of a director caused by resignation or disqualification who was appointed by the 8 governor.]

184.830. 1. Within thirty days after the order declaring the district organized has become 2 final, the circuit clerk of the county in which the petition was filed shall, give notice by causing 3 publication to be made once a week for two consecutive weeks in a newspaper of general 4 circulation in the county, the last publication of which shall be at least ten days before the day 5 of the meeting required by this section, call a meeting of the owners of real property within the 6 district at a day and hour specified in a public place in the county in which the petition was filed 7 for the purpose of electing a board of five directors, to be composed of owners or representatives 8 of owners of real property in the district.

9 2. The owners of real property, when assembled, shall organize by the election of a 10 chairman and secretary of the meeting who shall conduct the election. At the election, each acre 11 of real property within the district shall be considered as a voting interest, and each owner of real 12 property shall have one vote in person or by proxy for every acre of real property owned within 13 the district for each director to be elected. A director need not be a legal voter of the district.

14 3. Each director shall serve for a term of three years and until his **or her** successor is 15 duly elected and qualified. Successor directors shall be elected in the same manner as the initial 16 directors at a meeting of the owners of real property called by the board. Each successor director 17 shall serve a three-year term. The remaining directors shall have the authority to elect an interim 18 director to complete any unexpired term of a director caused by resignation or disqualification.

19 4. Directors shall be at least twenty-one years of age.

184.835. 1. The board shall possess and exercise all of the district's legislative and 2 executive powers.

3 2. Within thirty days after the election of the initial directors, the board shall meet. At 4 its first meeting and after each election of new board members the board shall elect a chairman, 5 a secretary, a treasurer and such other officers as it deems necessary from its members. A 6 director may fill more than one office, except that a director may not fill both the office of 7 chairman and secretary.

8           3. [The board may employ such employees as it deems necessary; provided, however,  
9 that the board shall not employ any employee who is related within the fourth degree by blood  
10 or marriage to a member of the board.

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

13           [5.] **4.** A simple majority of the board shall constitute a quorum. If a quorum exists, a  
14 **simple** majority of those voting shall have the authority to act in the name of the board, and  
15 approve any board resolution.

16           [6.] **5.** Each director shall devote such time to the duties of the office as the faithful  
17 discharge thereof may require and may be reimbursed for his or her actual expenditures in the  
18 performance of his or her duties on behalf of the district.

184.840. 1. A district may receive and use funds for the purposes of planning, designing,  
2 constructing, reconstructing, maintaining and operating [a museum] **one or more museums and**  
3 **cultural assets**, conducting educational programs in connection therewith [for any public  
4 purpose] which is reasonably connected with the museum **or cultural asset** and for any other  
5 purposes authorized by sections 184.840 to 184.880. Such funds may be derived from any  
6 funding method which is authorized by sections 184.800 to 184.880 and from any other source,  
7 including but not limited to funds from federal sources, the state of Missouri or an agency  
8 thereof, a political subdivision of the state or private sources.

9           2. The general assembly may annually for a period of twenty years after [July 7, 1997]  
10 **January 1, 2013**, make appropriations from general revenue to a district which is created  
11 pursuant to the provisions of sections 184.800 to 184.880.

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

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

13           3. In each museum **and cultural** district in which a sales tax has been imposed in the  
14 manner provided by this section, every retailer shall add the tax imposed by the museum **and**

15 **cultural** district pursuant to this section to the retailer's sale price, and when so added such tax  
16 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and  
17 shall be recoverable at law in the same manner as the purchase price.

18 4. In order to permit sellers required to collect and report the sales tax authorized by this  
19 section to collect the amount required to be reported and remitted, but not to change the  
20 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid  
21 fractions of pennies, the museum **and cultural** district may establish appropriate brackets which  
22 shall be used in the district imposing a tax pursuant to this section in lieu of those brackets  
23 provided in section [144.825] **144.285**.

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

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

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

42 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
43 sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision,  
44 shall apply to the collection of the tax imposed by this section, except as modified in this section.

45 9. All exemptions granted to agencies of government, organizations, persons and to the  
46 sale of certain articles and items of tangible personal property and taxable services pursuant to  
47 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and  
48 collection of the tax imposed by this section.

49 10. The same sales tax permit, exemption certificate and retail certificate required by  
50 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall

51 satisfy the requirements of this section, and no additional permit or exemption certificate or retail  
52 certificate shall be required; except that the museum **and cultural** district may prescribe a form  
53 of exemption certificate for an exemption from the tax imposed by this section.

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

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

66 13. All sales taxes collected by the museum **and cultural** district shall be deposited by  
67 the museum **and cultural** district in a special fund to be expended for the purposes authorized  
68 in this section. The museum **and cultural** district shall keep accurate records of the amount of  
69 money which was collected pursuant to this section, and the records shall be open to the  
70 inspection by the officers and directors of each museum **and cultural** district and the Missouri  
71 department of revenue. Tax returns filed by businesses within the district shall otherwise be  
72 considered as confidential in the same manner as sales tax returns filed with the Missouri  
73 department of revenue.

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

**184.847. 1. The board of a district may impose an admissions fee on every person,  
2 firm, association, company or partnership of whatever form offering or managing any  
3 form of entertainment, amusement, athletic or other commercial or nonprofit event or  
4 venue for which admission is charged and which is presented within the district. The fee  
5 shall be at a rate of no more than one dollar per seat or admission sold. This fee is in  
6 addition to any state or local tax. Such admission fee may be imposed for any museum and  
7 cultural purpose designated by the board of the museum and cultural district. If the  
8 resolution is adopted, the board of the district may submit the question of whether to**

9 **impose such admission fee authorized by this section to the qualified voters, who shall have**  
10 **the same voting interests as with the election of members of the board of the district. The**  
11 **question shall specify the particular types of events or venues that shall be subject to such**  
12 **admission fee.**

13 **2. The admission fee authorized by this section shall become effective on the first**  
14 **day of the second calendar quarter following the adoption of the admission fee by the**  
15 **qualified voters.**

16 **3. All revenue received by a museum and cultural district from the admission fee**  
17 **authorized by this section shall be deposited into a special trust fund and shall be used**  
18 **solely for such designated purpose. All funds remaining in the special trust fund shall**  
19 **continue to be used solely for such designated museum or cultural purpose. Any funds in**  
20 **such special trust fund which are not needed for current expenditures may be invested by**  
21 **the board of directors in accordance with applicable laws relating to the investment of**  
22 **other museum and cultural district funds.**

23 **4. On and after the effective date of any admission fee imposed pursuant to this**  
24 **section, the museum and cultural district shall perform all functions incident to the**  
25 **administration, collection, enforcement, and operation of the admission fee. The admission**  
26 **fee imposed under this section shall be collected and reported upon such forms and under**  
27 **such administrative rules and regulations as may be prescribed by the museum and**  
28 **cultural district.**

184.850. 1. A district may contract and incur obligations appropriate to accomplish its  
2 purposes.

3 2. A district may enter into any lease or lease-purchase agreement for or with respect to  
4 any real or personal property necessary or convenient for its purposes.

5 3. A district may enter into operating agreements and/or management agreements [with  
6 not-for-profit corporations] to operate [the] **a museum or cultural asset** or carry out any other  
7 authorized purposes or functions of the district.

8 4. A district may borrow money for its purposes at such rates of interest as the district  
9 may determine.

10 5. A district may issue bonds, notes and other obligations, and may secure any of such  
11 obligations by mortgage, pledge, assignment, security agreement or deed of trust of any or all of  
12 the property and income of the district, subject to the restrictions provided in sections 184.800  
13 to 184.880. The district shall also have the power and authority to secure financing on the  
14 issuance of bonds for financing through another political subdivision or an agency of the state.

15           6. A district may enter into labor agreements, establish all bid conditions, decide all  
16 contract awards, pay all contractors and generally supervise the construction of [the] a museum  
17 **or cultural asset** project.

18           **7. A district may hire employees, enter leases and contracts, and otherwise take**  
19 **such actions and enter into such agreements as are necessary or incidental to the**  
20 **ownership, operation, and maintenance of each museum and each cultural asset within the**  
21 **district.**

          184.865. The district may contract with a federal agency, a state or its agencies and  
2 political subdivisions, a corporation, partnership **or limited partnership, limited liability**  
3 **company**, or individual regarding funding, promotion, planning, designing, constructing,  
4 improving, maintaining, or operating [a project] **any museum or cultural asset within the**  
5 **district** or to assist in such activity]; provided, however, that any contract providing for the  
6 overall management and operation of the museum for the district shall only be with a  
7 governmental entity or a not-for-profit corporation].

          302.060. 1. The director shall not issue any license and shall immediately deny any  
2 driving privilege:

3           (1) To any person who is under the age of eighteen years, if such person operates a motor  
4 vehicle in the transportation of persons or property as classified in section 302.015;

5           (2) To any person who is under the age of sixteen years, except as hereinafter provided;

6           (3) To any person whose license has been suspended, during such suspension, or to any  
7 person whose license has been revoked, until the expiration of one year after such license was  
8 revoked;

9           (4) To any person who is an habitual drunkard or is addicted to the use of narcotic drugs;

10          (5) To any person who has previously been adjudged to be incapacitated and who at the  
11 time of application has not been restored to partial capacity;

12          (6) To any person who, when required by this law to take an examination, has failed to  
13 pass such examination;

14          (7) To any person who has an unsatisfied judgment against such person, as defined in  
15 chapter 303, until such judgment has been satisfied or the financial responsibility of such person,  
16 as defined in section 303.120, has been established;

17          (8) To any person whose application shows that the person has been convicted within  
18 one year prior to such application of violating the laws of this state relating to failure to stop after  
19 an accident and to disclose the person's identity or driving a motor vehicle without the owner's  
20 consent;

21          (9) To any person who has been convicted more than twice of violating state law, or a  
22 county or municipal ordinance where the defendant was represented by or waived the right to an



23 attorney in writing, relating to driving while intoxicated; except that, after the expiration of ten  
24 years from the date of conviction of the last offense of violating such law or ordinance relating  
25 to driving while intoxicated, a person who was so convicted may petition the circuit court of the  
26 county in which such last conviction was rendered and the court shall review the person's habits  
27 and conduct since such conviction, including the results of a criminal history check as defined  
28 in section 302.010. If the court finds that the petitioner has not been convicted, pled guilty to or  
29 been found guilty of, and has no pending charges for any offense related to alcohol, controlled  
30 substances or drugs and has no other alcohol-related enforcement contacts as defined in section  
31 302.525 during the preceding ten years and that the petitioner's habits and conduct show such  
32 petitioner to no longer pose a threat to the public safety of this state, the court [may] **shall** order  
33 the director to issue a license to the petitioner if the petitioner is otherwise qualified pursuant to  
34 the provisions of sections 302.010 to 302.540. No person may obtain a license pursuant to the  
35 provisions of this subdivision through court action more than one time;

36 (10) To any person who has pled guilty to or been convicted of the crime of involuntary  
37 manslaughter while operating a motor vehicle in an intoxicated condition, or to any person who  
38 has been convicted twice within a five-year period of violating state law, county or municipal  
39 ordinance of driving while intoxicated, or any other intoxication-related traffic offense as defined  
40 in section 577.023, except that, after the expiration of five years from the date of conviction of  
41 the last offense of violating such law or ordinance, a person who was so convicted may petition  
42 the circuit court of the county in which such last conviction was rendered and the court shall  
43 review the person's habits and conduct since such conviction, including the results of a criminal  
44 history check as defined in section 302.010. If the court finds that the petitioner has not been  
45 convicted, pled guilty to, or been found guilty of, and has no pending charges for any offense  
46 related to alcohol, controlled substances, or drugs and has no other alcohol-related enforcement  
47 contacts as defined in section 302.525 during the preceding five years, and that the petitioner's  
48 habits and conduct show such petitioner to no longer pose a threat to the public safety of this  
49 state, the court [may] **shall** order the director to issue a license to the petitioner if the petitioner  
50 is otherwise qualified pursuant to the provisions of sections 302.010 to 302.540;

51 (11) To any person who is otherwise disqualified pursuant to the provisions of sections  
52 302.010 to 302.780, chapter 303, or section 544.046;

53 (12) To any person who is under the age of eighteen years, if such person's parents or  
54 legal guardians file a certified document with the department of revenue stating that the director  
55 shall not issue such person a driver's license. Each document filed by the person's parents or  
56 legal guardians shall be made upon a form furnished by the director and shall include identifying  
57 information of the person for whom the parents or legal guardians are denying the driver's  
58 license. The document shall also contain identifying information of the person's parents or legal

59 guardians. The document shall be certified by the parents or legal guardians to be true and  
60 correct. This provision shall not apply to any person who is legally emancipated. The parents  
61 or legal guardians may later file an additional document with the department of revenue which  
62 reinstates the person's ability to receive a driver's license.

63         2. Any person whose license is reinstated under the provisions of [subdivisions (9) and  
64 (10)] **subdivision (9) or (10)** of subsection 1 of this section shall be required to file proof with  
65 the director of revenue that any motor vehicle operated by the person is equipped with a  
66 functioning, certified ignition interlock device as a required condition of reinstatement. The  
67 ignition interlock device required for reinstatement under this subsection and for obtaining a  
68 limited driving privilege under paragraph (a) or (b) of subdivision (8) of subsection 3 of section  
69 302.309 shall have photo identification technology and global positioning system features. The  
70 ignition interlock device shall further be required to be maintained on all motor vehicles operated  
71 by the person for a period of not less than six months immediately following the date of  
72 reinstatement. If the monthly monitoring reports show that the ignition interlock device has  
73 registered any confirmed blood alcohol concentration readings above the alcohol setpoint  
74 established by the department of transportation or that the person has tampered with or  
75 circumvented the ignition interlock device, then the period for which the person must maintain  
76 the ignition interlock device following the date of reinstatement shall be extended for an  
77 additional six months. If the person fails to maintain such proof with the director, the license  
78 shall be suspended for the remainder of the six-month period or until proof as required by this  
79 section is filed with the director. Upon the completion of the six-month period, the license shall  
80 be shown as reinstated, if the person is otherwise eligible.

81         3. Any person who petitions the court for reinstatement of his or her license pursuant to  
82 subdivision (9) or (10) of subsection 1 of this section shall make application with the Missouri  
83 state highway patrol as provided in section 43.540, and shall submit two sets of fingerprints  
84 collected pursuant to standards as determined by the highway patrol. One set of fingerprints  
85 shall be used by the highway patrol to search the criminal history repository and the second set  
86 shall be forwarded to the Federal Bureau of Investigation for searching the federal criminal  
87 history files. At the time of application, the applicant shall supply to the highway patrol the court  
88 name and case number for the court where he or she has filed his or her petition for  
89 reinstatement. The applicant shall pay the fee for the state criminal history check pursuant to  
90 section 43.530 and pay the appropriate fee determined by the Federal Bureau of Investigation for  
91 the federal criminal history record. The Missouri highway patrol, upon receipt of the results of  
92 the criminal history check, shall forward a copy of the results to the circuit court designated by  
93 the applicant and to the department. Notwithstanding the provisions of section 610.120, all

94 records related to any criminal history check shall be accessible and available to the director and  
95 the court.

[302.060. 1. The director shall not issue any license and shall  
2 immediately deny any driving privilege:

3 (1) To any person who is under the age of eighteen years, if such person  
4 operates a motor vehicle in the transportation of persons or property as classified  
5 in section 302.015;

6 (2) To any person who is under the age of sixteen years, except as  
7 hereinafter provided;

8 (3) To any person whose license has been suspended, during such  
9 suspension, or to any person whose license has been revoked, until the expiration  
10 of one year after such license was revoked;

11 (4) To any person who is an habitual drunkard or is addicted to the use  
12 of narcotic drugs;

13 (5) To any person who has previously been adjudged to be incapacitated  
14 and who at the time of application has not been restored to partial capacity;

15 (6) To any person who, when required by this law to take an examination,  
16 has failed to pass such examination;

17 (7) To any person who has an unsatisfied judgment against such person,  
18 as defined in chapter 303, until such judgment has been satisfied or the financial  
19 responsibility of such person, as defined in section 303.120, has been established;

20 (8) To any person whose application shows that the person has been  
21 convicted within one year prior to such application of violating the laws of this  
22 state relating to failure to stop after an accident and to disclose the person's  
23 identity or driving a motor vehicle without the owner's consent;

24 (9) To any person who has been convicted more than twice of violating  
25 state law, or a county or municipal ordinance where the defendant was  
26 represented by or waived the right to an attorney in writing, relating to driving  
27 while intoxicated; except that, after the expiration of ten years from the date of  
28 conviction of the last offense of violating such law or ordinance relating to  
29 driving while intoxicated, a person who was so convicted may petition the circuit  
30 court of the county in which such last conviction was rendered and the court shall  
31 review the person's habits and conduct since such conviction, including the  
32 results of a criminal history check as defined in section 302.010. If the court  
33 finds that the petitioner has not been convicted, pled guilty to or been found  
34 guilty of, and has no pending charges for any offense related to alcohol,  
35 controlled substances or drugs and has no other alcohol-related enforcement  
36 contacts as defined in section 302.525 during the preceding ten years and that the  
37 petitioner's habits and conduct show such petitioner to no longer pose a threat to  
38 the public safety of this state, the court may order the director to issue a license  
39 to the petitioner if the petitioner is otherwise qualified pursuant to the provisions  
40 of sections 302.010 to 302.540. No person may obtain a license pursuant to the  
41 provisions of this subdivision through court action more than one time;

42 (10) To any person who has pled guilty to or been convicted of the crime  
43 of involuntary manslaughter while operating a motor vehicle in an intoxicated  
44 condition, or to any person who has been convicted twice within a five-year  
45 period of violating state law, county or municipal ordinance of driving while  
46 intoxicated, or any other intoxication-related traffic offense as defined in section  
47 577.023, except that, after the expiration of five years from the date of conviction  
48 of the last offense of violating such law or ordinance, a person who was so  
49 convicted may petition the circuit court of the county in which such last  
50 conviction was rendered and the court shall review the person's habits and  
51 conduct since such conviction, including the results of a criminal history check  
52 as defined in section 302.010. If the court finds that the petitioner has not been  
53 convicted, pled guilty to, or been found guilty of, and has no pending charges for  
54 any offense related to alcohol, controlled substances, or drugs and has no other  
55 alcohol-related enforcement contacts as defined in section 302.525 during the  
56 preceding five years, and that the petitioner's habits and conduct show such  
57 petitioner to no longer pose a threat to the public safety of this state, the court  
58 may order the director to issue a license to the petitioner if the petitioner is  
59 otherwise qualified pursuant to the provisions of sections 302.010 to 302.540;

60 (11) To any person who is otherwise disqualified pursuant to the  
61 provisions of sections 302.010 to 302.780, chapter 303, or section 544.046;

62 (12) To any person who is under the age of eighteen years, if such  
63 person's parents or legal guardians file a certified document with the department  
64 of revenue stating that the director shall not issue such person a driver's license.  
65 Each document filed by the person's parents or legal guardians shall be made  
66 upon a form furnished by the director and shall include identifying information  
67 of the person for whom the parents or legal guardians are denying the driver's  
68 license. The document shall also contain identifying information of the person's  
69 parents or legal guardians. The document shall be certified by the parents or legal  
70 guardians to be true and correct. This provision shall not apply to any person  
71 who is legally emancipated. The parents or legal guardians may later file an  
72 additional document with the department of revenue which reinstates the person's  
73 ability to receive a driver's license.

74 2. Any person whose license is reinstated under the provisions of  
75 subdivisions (9) and (10) of subsection 1 of this section shall be required to file  
76 proof with the director of revenue that any motor vehicle operated by the person  
77 is equipped with a functioning, certified ignition interlock device as a required  
78 condition of reinstatement. The ignition interlock device shall further be required  
79 to be maintained on all motor vehicles operated by the person for a period of not  
80 less than six months immediately following the date of reinstatement. If the  
81 person fails to maintain such proof with the director, the license shall be  
82 suspended for the remainder of the six-month period or until proof as required by  
83 this section is filed with the director. Upon the completion of the six-month  
84 period, the license shall be shown as reinstated, if the person is otherwise eligible.

85                   3. Any person who petitions the court for reinstatement of his or her  
86 license pursuant to subdivision (9) or (10) of subsection 1 of this section shall  
87 make application with the Missouri state highway patrol as provided in section  
88 43.540, and shall submit two sets of fingerprints collected pursuant to standards  
89 as determined by the highway patrol. One set of fingerprints shall be used by the  
90 highway patrol to search the criminal history repository and the second set shall  
91 be forwarded to the Federal Bureau of Investigation for searching the federal  
92 criminal history files. At the time of application, the applicant shall supply to the  
93 highway patrol the court name and case number for the court where he or she has  
94 filed his or her petition for reinstatement. The applicant shall pay the fee for the  
95 state criminal history check pursuant to section 43.530 and pay the appropriate  
96 fee determined by the Federal Bureau of Investigation for the federal criminal  
97 history record. The Missouri highway patrol, upon receipt of the results of the  
98 criminal history check, shall forward a copy of the results to the circuit court  
99 designated by the applicant and to the department. Notwithstanding the  
100 provisions of section 610.120, all records related to any criminal history check  
101 shall be accessible and available to the director and the court.]  
102

302.302. 1. The director of revenue shall put into effect a point system for the  
2 suspension and revocation of licenses. Points shall be assessed only after a conviction or  
3 forfeiture of collateral. The initial point value is as follows:  
4           (1) Any moving violation of a state law or county or municipal or federal traffic  
5 ordinance or regulation not listed in this section, other than a violation of vehicle equipment  
6 provisions or a court-ordered supervision as provided in section 302.303. . . . . 2 points  
7  
8 (except any violation of municipal stop sign ordinance where no accident  
9 is involved. . . . . 1 point)  
10          (2) Speeding  
11  
12 In violation of a state law. . . . . 3 points  
13  
14 In violation of a county or municipal ordinance. . . . . 2 points  
15          (3) Leaving the scene of an accident in violation of section 577.060. . . . . 12 points  
16  
17 In violation of any county or municipal ordinance. . . . . 6 points  
18          (4) Careless and imprudent driving in violation of subsection 4 of  
19 section 304.016. . . . . 4 points  
20  
21 In violation of a county or municipal ordinance. . . . . 2 points

- 22 (5) Operating without a valid license in violation of subdivision (1) or (2) of subsection
- 23 1 of section 302.020:
- 24 (a) For the first conviction. . . . . 2 points
- 25 (b) For the second conviction. . . . . 4 points
- 26 (c) For the third conviction. . . . . 6 points
- 27 (6) Operating with a suspended or revoked license prior to restoration of operating
- 28 privileges. . . . . 12 points
- 29 (7) Obtaining a license by misrepresentation. . . . . 12 points
- 30 (8) For the first conviction of driving while in an intoxicated condition or under the
- 31 influence of controlled substances or drugs. . . . . 8 points
- 32 (9) For the second or subsequent conviction of any of the following offenses however
- 33 combined: driving while in an intoxicated condition, driving under the influence of controlled
- 34 substances or drugs or driving with a blood alcohol content of eight-hundredths of one percent
- 35 or more by weight. . . . . 12 points
- 36 (10) For the first conviction for driving with blood alcohol content eight-hundredths of
- 37 one percent or more by weight
- 38
- 39 In violation of state law. . . . . 8 points
- 40
- 41 In violation of a county or municipal ordinance or federal law or regulation. . . . . 8 points
- 42 (11) Any felony involving the use of a motor vehicle. . . . . 12 points
- 43 (12) Knowingly permitting unlicensed operator to operate a motor vehicle. . . 4 points
- 44 (13) For a conviction for failure to maintain financial responsibility pursuant to county
- 45 or municipal ordinance or pursuant to section 303.025. . . . . 4 points
- 46 (14) Endangerment of a highway worker in violation of section 304.585. . . . 4 points
- 47 (15) Aggravated endangerment of a highway worker in violation of
- 48 section 304.585. . . . . 12 points
- 49 (16) For a conviction of violating a municipal ordinance that prohibits tow truck
- 50 operators from stopping at or proceeding to the scene of an accident unless they have been
- 51 requested to stop or proceed to such scene by a party involved in such accident or by an officer
- 52 of a public safety agency. . . . . 4 points
- 53 2. The director shall, as provided in subdivision (5) of subsection 1 of this section, assess
- 54 an operator points for a conviction pursuant to subdivision (1) or (2) of subsection 1 of section
- 55 302.020, when the director issues such operator a license or permit pursuant to the provisions
- 56 of sections 302.010 to 302.340.

57           3. An additional two points shall be assessed when personal injury or property damage  
58 results from any violation listed in subdivisions (1) to (13) of subsection 1 of this section and if  
59 found to be warranted and certified by the reporting court.

60           4. When any of the acts listed in subdivision (2), (3), (4) or (8) of subsection 1 of this  
61 section constitutes both a violation of a state law and a violation of a county or municipal  
62 ordinance, points may be assessed for either violation but not for both. Notwithstanding that an  
63 offense arising out of the same occurrence could be construed to be a violation of subdivisions  
64 (8), (9) and (10) of subsection 1 of this section, no person shall be tried or convicted for more  
65 than one offense pursuant to subdivisions (8), (9) and (10) of subsection 1 of this section for  
66 offenses arising out of the same occurrence.

67           5. The director of revenue shall put into effect a system for staying the assessment of  
68 points against an operator. The system shall provide that the satisfactory completion of a  
69 driver-improvement program or, in the case of violations committed while operating a  
70 motorcycle, a motorcycle-rider training course approved by the state highways and transportation  
71 commission, by an operator, when so ordered and verified by any court having jurisdiction over  
72 any law of this state or county or municipal ordinance, regulating motor vehicles, other than a  
73 violation committed in a commercial motor vehicle as defined in section 302.700 or a violation  
74 committed by an individual who has been issued a commercial driver's license or is required to  
75 obtain a commercial driver's license in this state or any other state, shall be accepted by the  
76 director in lieu of the assessment of points for a violation pursuant to subdivision (1), (2) or (4)  
77 of subsection 1 of this section or pursuant to subsection 3 of this section. **The operator shall**  
78 **be given the option to complete the driver-improvement program through an online or in-**  
79 **person course.** A court using a centralized violation bureau established under section 476.385  
80 may elect to have the bureau order and verify completion of a driver-improvement program or  
81 motorcycle-rider training course as prescribed by order of the court. For the purposes of this  
82 subsection, the driver-improvement program shall meet or exceed the standards of the National  
83 Safety Council's eight-hour "Defensive Driving Course" or, in the case of a violation which  
84 occurred during the operation of a motorcycle, the program shall meet the standards established  
85 by the state highways and transportation commission pursuant to sections 302.133 to 302.137.  
86 The completion of a driver-improvement program or a motorcycle-rider training course shall not  
87 be accepted in lieu of points more than one time in any thirty-six-month period and shall be  
88 completed within sixty days of the date of conviction in order to be accepted in lieu of the  
89 assessment of points. Every court having jurisdiction pursuant to the provisions of this  
90 subsection shall, within fifteen days after completion of the driver-improvement program or  
91 motorcycle-rider training course by an operator, forward a record of the completion to the

92 director, all other provisions of the law to the contrary notwithstanding. The director shall  
93 establish procedures for record keeping and the administration of this subsection.

302.304. 1. The director shall notify by ordinary mail any operator of the point value  
2 charged against the operator's record when the record shows four or more points have been  
3 accumulated in a twelve-month period.

4 2. In an action to suspend or revoke a license or driving privilege under this section  
5 points shall be accumulated on the date of conviction. No case file of any conviction for a  
6 driving violation for which points may be assessed pursuant to section 302.302 may be closed  
7 until such time as a copy of the record of such conviction is forwarded to the department of  
8 revenue.

9 3. The director shall suspend the license and driving privileges of any person whose  
10 driving record shows the driver has accumulated eight points in eighteen months.

11 4. The license and driving privilege of any person whose license and driving privilege  
12 have been suspended under the provisions of sections 302.010 to 302.540 except those persons  
13 whose license and driving privilege have been suspended under the provisions of subdivision (8)  
14 of subsection 1 of section 302.302 or has accumulated sufficient points together with a  
15 conviction under subdivision (10) of subsection 1 of section 302.302 and who has filed proof of  
16 financial responsibility with the department of revenue, in accordance with chapter 303, and is  
17 otherwise eligible, shall be reinstated as follows:

18 (1) In the case of an initial suspension, thirty days after the effective date of the  
19 suspension;

20 (2) In the case of a second suspension, sixty days after the effective date of the  
21 suspension;

22 (3) In the case of the third and subsequent suspensions, ninety days after the effective  
23 date of the suspension.

24 Unless proof of financial responsibility is filed with the department of revenue, a suspension  
25 shall continue in effect for two years from its effective date.

26 5. The period of suspension of the driver's license and driving privilege of any person  
27 under the provisions of subdivision (8) of subsection 1 of section 302.302 or who has  
28 accumulated sufficient points together with a conviction under subdivision (10) of subsection  
29 1 of section 302.302 shall be thirty days, followed by a sixty-day period of restricted driving  
30 privilege as defined in section 302.010. Upon completion of such period of restricted driving  
31 privilege, upon compliance with other requirements of law and upon filing of proof of financial  
32 responsibility with the department of revenue, in accordance with chapter 303, the license and  
33 driving privilege shall be reinstated. If a person, otherwise subject to the provisions of this  
34 subsection, files proof of installation with the department of revenue that any vehicle operated



35 by such person is equipped with a functioning, certified ignition interlock device, [then the]  
36 **there shall be no** period of suspension [shall be fifteen days, followed by a seventy-five] .  
37 **However, in lieu of a suspension the person shall instead complete a ninety-day** period of  
38 restricted driving privilege. If the person fails to maintain such proof of the device with the  
39 director of revenue as required, the restricted driving privilege shall be terminated. Upon  
40 completion of such [seventy-five day] **ninety-day** period of restricted driving privilege, upon  
41 compliance with other requirements of law, and upon filing of proof of financial responsibility  
42 with the department of revenue, in accordance with chapter 303, the license and driving privilege  
43 shall be reinstated. However, if the monthly monitoring reports during such [seventy-five day]  
44 **ninety-day** period indicate that the ignition interlock device has registered a **confirmed** blood  
45 alcohol concentration level above the alcohol setpoint established by the department of  
46 transportation or such reports indicate that the ignition interlock device has been tampered with  
47 or circumvented, then the license and driving privilege of such person shall not be reinstated  
48 until the person completes an additional [seventy-five day] **thirty-day** period of restricted  
49 driving privilege [without any such violations].

50 6. If the person fails to maintain proof of financial responsibility in accordance with  
51 chapter 303, or, if applicable, if the person fails to maintain proof that any vehicle operated is  
52 equipped with a functioning, certified ignition interlock device installed pursuant to subsection  
53 5 of this section, the person's driving privilege and license shall be resuspended.

54 7. The director shall revoke the license and driving privilege of any person when the  
55 person's driving record shows such person has accumulated twelve points in twelve months or  
56 eighteen points in twenty-four months or twenty-four points in thirty-six months. The revocation  
57 period of any person whose license and driving privilege have been revoked under the provisions  
58 of sections 302.010 to 302.540 and who has filed proof of financial responsibility with the  
59 department of revenue in accordance with chapter 303 and is otherwise eligible, shall be  
60 terminated by a notice from the director of revenue after one year from the effective date of the  
61 revocation. Unless proof of financial responsibility is filed with the department of revenue,  
62 except as provided in subsection 2 of section 302.541, the revocation shall remain in effect for  
63 a period of two years from its effective date. If the person fails to maintain proof of financial  
64 responsibility in accordance with chapter 303, the person's license and driving privilege shall be  
65 rerevoked. Any person whose license and driving privilege have been revoked under the  
66 provisions of sections 302.010 to 302.540 shall, upon receipt of the notice of termination of the  
67 revocation from the director, pass the complete driver examination and apply for a new license  
68 before again operating a motor vehicle upon the highways of this state.

69 8. If, prior to conviction for an offense that would require suspension or revocation of  
70 a person's license under the provisions of this section, the person's total points accumulated are

71 reduced, pursuant to the provisions of section 302.306, below the number of points required for  
72 suspension or revocation pursuant to the provisions of this section, then the person's license shall  
73 not be suspended or revoked until the necessary points are again obtained and accumulated.

74 9. If any person shall neglect or refuse to surrender the person's license, as provided  
75 herein, the director shall direct the state highway patrol or any peace or police officer to secure  
76 possession thereof and return it to the director.

77 10. Upon the issuance of a reinstatement or termination notice after a suspension or  
78 revocation of any person's license and driving privilege under the provisions of sections 302.010  
79 to 302.540, the accumulated point value shall be reduced to four points, except that the points  
80 of any person serving as a member of the Armed Forces of the United States outside the limits  
81 of the United States during a period of suspension or revocation shall be reduced to zero upon  
82 the date of the reinstatement or termination of notice. It shall be the responsibility of such  
83 member of the Armed Forces to submit copies of official orders to the director of revenue to  
84 substantiate such overseas service. Any other provision of sections 302.010 to 302.540 to the  
85 contrary notwithstanding, the effective date of the four points remaining on the record upon  
86 reinstatement or termination shall be the date of the reinstatement or termination notice.

87 11. No credit toward reduction of points shall be given during periods of suspension or  
88 revocation or any period of driving under a limited driving privilege granted by a court or the  
89 director of revenue.

90 12. Any person or nonresident whose license or privilege to operate a motor vehicle in  
91 this state has been suspended or revoked under this or any other law shall, before having the  
92 license or privilege to operate a motor vehicle reinstated, pay to the director a reinstatement fee  
93 of twenty dollars which shall be in addition to all other fees provided by law.

94 13. Notwithstanding any other provision of law to the contrary, if after two years from  
95 the effective date of any suspension or revocation issued under this chapter, the person or  
96 nonresident has not paid the reinstatement fee of twenty dollars, the director shall reinstate such  
97 license or privilege to operate a motor vehicle in this state.

98 14. No person who has had a license to operate a motor vehicle suspended or revoked  
99 as a result of an assessment of points for a violation under subdivision (8), (9) or (10) of  
100 subsection 1 of section 302.302 shall have that license reinstated until such person has  
101 participated in and successfully completed a substance abuse traffic offender program defined  
102 in section 302.010, or a program determined to be comparable by the department of mental  
103 health. Assignment recommendations, based upon the needs assessment as described in  
104 subdivision [(22)] **(24)** of section 302.010, shall be delivered in writing to the person with  
105 written notice that the person is entitled to have such assignment recommendations reviewed by  
106 the court if the person objects to the recommendations. The person may file a motion in the

107 associate division of the circuit court of the county in which such assignment was given, on a  
108 printed form provided by the state courts administrator, to have the court hear and determine  
109 such motion pursuant to the provisions of chapter 517. The motion shall name the person or  
110 entity making the needs assessment as the respondent and a copy of the motion shall be served  
111 upon the respondent in any manner allowed by law. Upon hearing the motion, the court may  
112 modify or waive any assignment recommendation that the court determines to be unwarranted  
113 based upon a review of the needs assessment, the person's driving record, the circumstances  
114 surrounding the offense, and the likelihood of the person committing a like offense in the future,  
115 except that the court may modify but may not waive the assignment to an education or  
116 rehabilitation program of a person determined to be a prior or persistent offender as defined in  
117 section 577.023 or of a person determined to have operated a motor vehicle with  
118 fifteen-hundredths of one percent or more by weight in such person's blood. Compliance with  
119 the court determination of the motion shall satisfy the provisions of this section for the purpose  
120 of reinstating such person's license to operate a motor vehicle. The respondent's personal  
121 appearance at any hearing conducted pursuant to this subsection shall not be necessary unless  
122 directed by the court.

123         15. The fees for the program authorized in subsection 14 of this section, or a portion  
124 thereof to be determined by the department of mental health, shall be paid by the person enrolled  
125 in the program. Any person who is enrolled in the program shall pay, in addition to any fee  
126 charged for the program, a supplemental fee in an amount to be determined by the department  
127 of mental health for the purposes of funding the substance abuse traffic offender program defined  
128 in section 302.010 and section 577.001 or a program determined to be comparable by the  
129 department of mental health. The administrator of the program shall remit to the division of  
130 alcohol and drug abuse of the department of mental health on or before the fifteenth day of each  
131 month the supplemental fee for all persons enrolled in the program, less two percent for  
132 administrative costs. Interest shall be charged on any unpaid balance of the supplemental fees  
133 due the division of alcohol and drug abuse pursuant to this section and shall accrue at a rate not  
134 to exceed the annual rate established pursuant to the provisions of section 32.065, plus three  
135 percentage points. The supplemental fees and any interest received by the department of mental  
136 health pursuant to this section shall be deposited in the mental health earnings fund which is  
137 created in section 630.053.

138         16. Any administrator who fails to remit to the division of alcohol and drug abuse of the  
139 department of mental health the supplemental fees and interest for all persons enrolled in the  
140 program pursuant to this section shall be subject to a penalty equal to the amount of interest  
141 accrued on the supplemental fees due the division pursuant to this section. If the supplemental  
142 fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the

143 department of mental health within six months of the due date, the attorney general of the state  
144 of Missouri shall initiate appropriate action of the collection of said fees and interest accrued.  
145 The court shall assess attorney fees and court costs against any delinquent program.

146         17. Any person who has had a license to operate a motor vehicle suspended or revoked  
147 as a result of an assessment of points for a [violation under subdivision (9) of subsection 1 of  
148 section 302.302] **conviction for an intoxication-related traffic offense as defined under**  
149 **section 577.023, and who has a prior alcohol-related enforcement contact as defined under**  
150 **section 302.525**, shall be required to file proof with the director of revenue that any motor  
151 vehicle operated by the person is equipped with a functioning, certified ignition interlock device  
152 as a required condition of reinstatement of the license. The ignition interlock device shall further  
153 be required to be maintained on all motor vehicles operated by the person for a period of not less  
154 than six months immediately following the date of reinstatement. If the monthly monitoring  
155 reports show that the ignition interlock device has registered any confirmed blood alcohol  
156 concentration readings above the alcohol setpoint established by the department of transportation  
157 or that the person has tampered with or circumvented the ignition interlock device, then the  
158 period for which the person must maintain the ignition interlock device following the date of  
159 reinstatement shall be extended for an additional six months. If the person fails to maintain such  
160 proof with the director, the license shall be resuspended or revoked and the person shall be guilty  
161 of a class A misdemeanor.

2                 [302.304. 1. The director shall notify by ordinary mail any operator of  
3 the point value charged against the operator's record when the record shows four  
4 or more points have been accumulated in a twelve-month period.

5                 2. In an action to suspend or revoke a license or driving privilege under  
6 this section points shall be accumulated on the date of conviction. No case file  
7 of any conviction for a driving violation for which points may be assessed  
8 pursuant to section 302.302 may be closed until such time as a copy of the record  
9 of such conviction is forwarded to the department of revenue.

10                3. The director shall suspend the license and driving privileges of any  
11 person whose driving record shows the driver has accumulated eight points in  
12 eighteen months.

13                4. The license and driving privilege of any person whose license and  
14 driving privilege have been suspended under the provisions of sections 302.010  
15 to 302.540 except those persons whose license and driving privilege have been  
16 suspended under the provisions of subdivision (8) of subsection 1 of section  
17 302.302 or has accumulated sufficient points together with a conviction under  
18 subdivision (10) of subsection 1 of section 302.302 and who has filed proof of  
19 financial responsibility with the department of revenue, in accordance with  
20 chapter 303, and is otherwise eligible, shall be reinstated as follows:

21                (1) In the case of an initial suspension, thirty days after the effective date  
of the suspension;

22                   (2) In the case of a second suspension, sixty days after the effective date  
23 of the suspension;

24                   (3) In the case of the third and subsequent suspensions, ninety days after  
25 the effective date of the suspension.

26 Unless proof of financial responsibility is filed with the department of revenue,  
27 a suspension shall continue in effect for two years from its effective date.

28                   5. The period of suspension of the driver's license and driving privilege  
29 of any person under the provisions of subdivision (8) of subsection 1 of section  
30 302.302 or who has accumulated sufficient points together with a conviction  
31 under subdivision (10) of subsection 1 of section 302.302 shall be thirty days,  
32 followed by a sixty-day period of restricted driving privilege as defined in section  
33 302.010. Upon completion of such period of restricted driving privilege, upon  
34 compliance with other requirements of law and upon filing of proof of financial  
35 responsibility with the department of revenue, in accordance with chapter 303,  
36 the license and driving privilege shall be reinstated.

37                   6. If the person fails to maintain proof of financial responsibility in  
38 accordance with chapter 303, the person's driving privilege and license shall be  
39 resuspended.

40                   7. The director shall revoke the license and driving privilege of any  
41 person when the person's driving record shows such person has accumulated  
42 twelve points in twelve months or eighteen points in twenty-four months or  
43 twenty-four points in thirty-six months. The revocation period of any person  
44 whose license and driving privilege have been revoked under the provisions of  
45 sections 302.010 to 302.540 and who has filed proof of financial responsibility  
46 with the department of revenue in accordance with chapter 303 and is otherwise  
47 eligible, shall be terminated by a notice from the director of revenue after one  
48 year from the effective date of the revocation. Unless proof of financial  
49 responsibility is filed with the department of revenue, except as provided in  
50 subsection 2 of section 302.541, the revocation shall remain in effect for a period  
51 of two years from its effective date. If the person fails to maintain proof of  
52 financial responsibility in accordance with chapter 303, the person's license and  
53 driving privilege shall be rerevoked. Any person whose license and driving  
54 privilege have been revoked under the provisions of sections 302.010 to 302.540  
55 shall, upon receipt of the notice of termination of the revocation from the  
56 director, pass the complete driver examination and apply for a new license before  
57 again operating a motor vehicle upon the highways of this state.

58                   8. If, prior to conviction for an offense that would require suspension or  
59 revocation of a person's license under the provisions of this section, the person's  
60 total points accumulated are reduced, pursuant to the provisions of section  
61 302.306, below the number of points required for suspension or revocation  
62 pursuant to the provisions of this section, then the person's license shall not be  
63 suspended or revoked until the necessary points are again obtained and  
64 accumulated.

65           9. If any person shall neglect or refuse to surrender the person's license,  
66 as provided herein, the director shall direct the state highway patrol or any peace  
67 or police officer to secure possession thereof and return it to the director.

68           10. Upon the issuance of a reinstatement or termination notice after a  
69 suspension or revocation of any person's license and driving privilege under the  
70 provisions of sections 302.010 to 302.540, the accumulated point value shall be  
71 reduced to four points, except that the points of any person serving as a member  
72 of the Armed Forces of the United States outside the limits of the United States  
73 during a period of suspension or revocation shall be reduced to zero upon the date  
74 of the reinstatement or termination of notice. It shall be the responsibility of such  
75 member of the Armed Forces to submit copies of official orders to the director  
76 of revenue to substantiate such overseas service. Any other provision of sections  
77 302.010 to 302.540 to the contrary notwithstanding, the effective date of the four  
78 points remaining on the record upon reinstatement or termination shall be the  
79 date of the reinstatement or termination notice.

80           11. No credit toward reduction of points shall be given during periods of  
81 suspension or revocation or any period of driving under a limited driving  
82 privilege granted by a court or the director of revenue.

83           12. Any person or nonresident whose license or privilege to operate a  
84 motor vehicle in this state has been suspended or revoked under this or any other  
85 law shall, before having the license or privilege to operate a motor vehicle  
86 reinstated, pay to the director a reinstatement fee of twenty dollars which shall be  
87 in addition to all other fees provided by law.

88           13. Notwithstanding any other provision of law to the contrary, if after  
89 two years from the effective date of any suspension or revocation issued under  
90 this chapter, the person or nonresident has not paid the reinstatement fee of  
91 twenty dollars, the director shall reinstate such license or privilege to operate a  
92 motor vehicle in this state.

93           14. No person who has had a license to operate a motor vehicle  
94 suspended or revoked as a result of an assessment of points for a violation under  
95 subdivision (8), (9) or (10) of subsection 1 of section 302.302 shall have that  
96 license reinstated until such person has participated in and successfully  
97 completed a substance abuse traffic offender program defined in section 302.010,  
98 or a program determined to be comparable by the department of mental health.  
99 Assignment recommendations, based upon the needs assessment as described in  
100 subdivision (22) of section 302.010, shall be delivered in writing to the person  
101 with written notice that the person is entitled to have such assignment  
102 recommendations reviewed by the court if the person objects to the  
103 recommendations. The person may file a motion in the associate division of the  
104 circuit court of the county in which such assignment was given, on a printed form  
105 provided by the state courts administrator, to have the court hear and determine  
106 such motion pursuant to the provisions of chapter 517. The motion shall name  
107 the person or entity making the needs assessment as the respondent and a copy

108 of the motion shall be served upon the respondent in any manner allowed by law.  
109 Upon hearing the motion, the court may modify or waive any assignment  
110 recommendation that the court determines to be unwarranted based upon a review  
111 of the needs assessment, the person's driving record, the circumstances  
112 surrounding the offense, and the likelihood of the person committing a like  
113 offense in the future, except that the court may modify but may not waive the  
114 assignment to an education or rehabilitation program of a person determined to  
115 be a prior or persistent offender as defined in section 577.023 or of a person  
116 determined to have operated a motor vehicle with fifteen-hundredths of one  
117 percent or more by weight in such person's blood. Compliance with the court  
118 determination of the motion shall satisfy the provisions of this section for the  
119 purpose of reinstating such person's license to operate a motor vehicle. The  
120 respondent's personal appearance at any hearing conducted pursuant to this  
121 subsection shall not be necessary unless directed by the court.

122 15. The fees for the program authorized in subsection 14 of this section,  
123 or a portion thereof to be determined by the department of mental health, shall be  
124 paid by the person enrolled in the program. Any person who is enrolled in the  
125 program shall pay, in addition to any fee charged for the program, a supplemental  
126 fee in an amount to be determined by the department of mental health for the  
127 purposes of funding the substance abuse traffic offender program defined in  
128 section 302.010 and section 577.001 or a program determined to be comparable  
129 by the department of mental health. The administrator of the program shall remit  
130 to the division of alcohol and drug abuse of the department of mental health on  
131 or before the fifteenth day of each month the supplemental fee for all persons  
132 enrolled in the program, less two percent for administrative costs. Interest shall  
133 be charged on any unpaid balance of the supplemental fees due the division of  
134 alcohol and drug abuse pursuant to this section and shall accrue at a rate not to  
135 exceed the annual rate established pursuant to the provisions of section 32.065,  
136 plus three percentage points. The supplemental fees and any interest received by  
137 the department of mental health pursuant to this section shall be deposited in the  
138 mental health earnings fund which is created in section 630.053.

139 16. Any administrator who fails to remit to the division of alcohol and  
140 drug abuse of the department of mental health the supplemental fees and interest  
141 for all persons enrolled in the program pursuant to this section shall be subject  
142 to a penalty equal to the amount of interest accrued on the supplemental fees due  
143 the division pursuant to this section. If the supplemental fees, interest, and  
144 penalties are not remitted to the division of alcohol and drug abuse of the  
145 department of mental health within six months of the due date, the attorney  
146 general of the state of Missouri shall initiate appropriate action of the collection  
147 of said fees and interest accrued. The court shall assess attorney fees and court  
148 costs against any delinquent program.

149 17. Any person who has had a license to operate a motor vehicle  
150 suspended or revoked as a result of an assessment of points for a violation under

151 subdivision (9) of subsection 1 of section 302.302 shall be required to file proof  
152 with the director of revenue that any motor vehicle operated by the person is  
153 equipped with a functioning, certified ignition interlock device as a required  
154 condition of reinstatement of the license. The ignition interlock device shall  
155 further be required to be maintained on all motor vehicles operated by the person  
156 for a period of not less than six months immediately following the date of  
157 reinstatement. If the person fails to maintain such proof with the director, the  
158 license shall be resuspended or revoked and the person shall be guilty of a class  
159 A misdemeanor.]  
160

2 [302.309. 1. Whenever any license is suspended pursuant to sections  
3 302.302 to 302.309, the director of revenue shall return the license to the operator  
4 immediately upon the termination of the period of suspension and upon  
5 compliance with the requirements of chapter 303.

6 2. Any operator whose license is revoked pursuant to these sections, upon  
7 the termination of the period of revocation, shall apply for a new license in the  
8 manner prescribed by law.

9 3. (1) All circuit courts, the director of revenue, or a commissioner  
10 operating under section 478.007 shall have jurisdiction to hear applications and  
11 make eligibility determinations granting limited driving privileges. Any  
12 application may be made in writing to the director of revenue and the person's  
13 reasons for requesting the limited driving privilege shall be made therein.

14 (2) When any court of record having jurisdiction or the director of  
15 revenue finds that an operator is required to operate a motor vehicle in connection  
16 with any of the following:

- 17 (a) A business, occupation, or employment;
- 18 (b) Seeking medical treatment for such operator;
- 19 (c) Attending school or other institution of higher education;
- 20 (d) Attending alcohol or drug treatment programs;
- 21 (e) Seeking the required services of a certified ignition interlock device  
22 provider; or

23 (f) Any other circumstance the court or director finds would create an  
24 undue hardship on the operator;

25 the court or director may grant such limited driving privilege as the circumstances  
26 of the case justify if the court or director finds undue hardship would result to the  
27 individual, and while so operating a motor vehicle within the restrictions and  
28 limitations of the limited driving privilege the driver shall not be guilty of  
29 operating a motor vehicle without a valid license.

30 (3) An operator may make application to the proper court in the county  
31 in which such operator resides or in the county in which is located the operator's  
32 principal place of business or employment. Any application for a limited driving  
33 privilege made to a circuit court shall name the director as a party defendant and  
shall be served upon the director prior to the grant of any limited privilege, and



34 shall be accompanied by a copy of the applicant's driving record as certified by  
35 the director. Any applicant for a limited driving privilege shall have on file with  
36 the department of revenue proof of financial responsibility as required by chapter  
37 303. Any application by a person who transports persons or property as classified  
38 in section 302.015 may be accompanied by proof of financial responsibility as  
39 required by chapter 303, but if proof of financial responsibility does not  
40 accompany the application, or if the applicant does not have on file with the  
41 department of revenue proof of financial responsibility, the court or the director  
42 has discretion to grant the limited driving privilege to the person solely for the  
43 purpose of operating a vehicle whose owner has complied with chapter 303 for  
44 that vehicle, and the limited driving privilege must state such restriction. When  
45 operating such vehicle under such restriction the person shall carry proof that the  
46 owner has complied with chapter 303 for that vehicle.

47 (4) No limited driving privilege shall be issued to any person otherwise  
48 eligible under the provisions of paragraph (a) of subdivision (6) of this subsection  
49 on a license revocation resulting from a conviction under subdivision (9) of  
50 subsection 1 of section 302.302, or a license denial under paragraph (a) or (b) of  
51 subdivision (8) of this subsection, until the applicant has filed proof with the  
52 department of revenue that any motor vehicle operated by the person is equipped  
53 with a functioning, certified ignition interlock device as a required condition of  
54 limited driving privilege.

55 (5) The court order or the director's grant of the limited or restricted  
56 driving privilege shall indicate the termination date of the privilege, which shall  
57 be not later than the end of the period of suspension or revocation. A copy of any  
58 court order shall be sent by the clerk of the court to the director, and a copy shall  
59 be given to the driver which shall be carried by the driver whenever such driver  
60 operates a motor vehicle. The director of revenue upon granting a limited driving  
61 privilege shall give a copy of the limited driving privilege to the applicant. The  
62 applicant shall carry a copy of the limited driving privilege while operating a  
63 motor vehicle. A conviction which results in the assessment of points pursuant  
64 to section 302.302, other than a violation of a municipal stop sign ordinance  
65 where no accident is involved, against a driver who is operating a vehicle  
66 pursuant to a limited driving privilege terminates the privilege, as of the date the  
67 points are assessed to the person's driving record. If the date of arrest is prior to  
68 the issuance of the limited driving privilege, the privilege shall not be terminated.  
69 Failure of the driver to maintain proof of financial responsibility, as required by  
70 chapter 303, or to maintain proof of installation of a functioning, certified  
71 ignition interlock device, as applicable, shall terminate the privilege. The  
72 director shall notify by ordinary mail the driver whose privilege is so terminated.

73 (6) Except as provided in subdivision (8) of this subsection, no person  
74 is eligible to receive a limited driving privilege who at the time of application for  
75 a limited driving privilege has previously been granted such a privilege within the

76 immediately preceding five years, or whose license has been suspended or  
77 revoked for the following reasons:

78 (a) A conviction of violating the provisions of section 577.010 or  
79 577.012, or any similar provision of any federal or state law, or a municipal or  
80 county law where the judge in such case was an attorney and the defendant was  
81 represented by or waived the right to an attorney in writing, until the person has  
82 completed the first thirty days of a suspension or revocation imposed pursuant to  
83 this chapter;

84 (b) A conviction of any felony in the commission of which a motor  
85 vehicle was used;

86 (c) Ineligibility for a license because of the provisions of subdivision (1),  
87 (2), (4), (5), (6), (7), (8), (9), (10) or (11) of section 302.060;

88 (d) Because of operating a motor vehicle under the influence of narcotic  
89 drugs, a controlled substance as defined in chapter 195, or having left the scene  
90 of an accident as provided in section 577.060;

91 (e) Due to a revocation for the first time for failure to submit to a  
92 chemical test pursuant to section 577.041 or due to a refusal to submit to a  
93 chemical test in any other state, if such person has not completed the first ninety  
94 days of such revocation;

95 (f) Violation more than once of the provisions of section 577.041 or a  
96 similar implied consent law of any other state; or

97 (g) Due to a suspension pursuant to subsection 2 of section 302.525 and  
98 who has not completed the first thirty days of such suspension, provided the  
99 person is not otherwise ineligible for a limited driving privilege; or due to a  
100 revocation pursuant to subsection 2 of section 302.525 if such person has not  
101 completed such revocation.

102 (7) No person who possesses a commercial driver's license shall receive  
103 a limited driving privilege issued for the purpose of operating a commercial  
104 motor vehicle if such person's driving privilege is suspended, revoked, cancelled,  
105 denied, or disqualified. Nothing in this section shall prohibit the issuance of a  
106 limited driving privilege for the purpose of operating a noncommercial motor  
107 vehicle provided that pursuant to the provisions of this section, the applicant is  
108 not otherwise ineligible for a limited driving privilege.

109 (8) (a) Provided that pursuant to the provisions of this section, the  
110 applicant is not otherwise ineligible for a limited driving privilege, a circuit court  
111 or the director may, in the manner prescribed in this subsection, allow a person  
112 who has had such person's license to operate a motor vehicle revoked where that  
113 person cannot obtain a new license for a period of ten years, as prescribed in  
114 subdivision (9) of subsection 1 of section 302.060, to apply for a limited driving  
115 privilege pursuant to this subsection if such person has served at least three years  
116 of such disqualification or revocation. Such person shall present evidence  
117 satisfactory to the court or the director that such person has not been convicted  
118 of any offense related to alcohol, controlled substances or drugs during the

119 preceding three years and that the person's habits and conduct show that the  
120 person no longer poses a threat to the public safety of this state. The court or the  
121 director shall review the results of a criminal history check prior to granting any  
122 limited privilege under this subdivision. If the court or the director finds that the  
123 petitioner has been convicted, pled guilty to, or been found guilty of, or has a  
124 pending charge for any offense related to alcohol, controlled substances, or drugs,  
125 or has any other alcohol-related enforcement contact as defined in section  
126 302.525 during the preceding three years, the court or the director shall not grant  
127 a limited driving privilege to the applicant.

128 (b) Provided that pursuant to the provisions of this section, the applicant  
129 is not otherwise ineligible for a limited driving privilege or convicted of  
130 involuntary manslaughter while operating a motor vehicle in an intoxicated  
131 condition, a circuit court or the director may, in the manner prescribed in this  
132 subsection, allow a person who has had such person's license to operate a motor  
133 vehicle revoked where that person cannot obtain a new license for a period of  
134 five years because of two convictions of driving while intoxicated, as prescribed  
135 in subdivision (10) of subsection 1 of section 302.060, to apply for a limited  
136 driving privilege pursuant to this subsection if such person has served at least two  
137 years of such disqualification or revocation. Such person shall present evidence  
138 satisfactory to the court or the director that such person has not been convicted  
139 of any offense related to alcohol, controlled substances or drugs during the  
140 preceding two years and that the person's habits and conduct show that the person  
141 no longer poses a threat to the public safety of this state. The court or the director  
142 shall review the results of a criminal history check prior to granting any limited  
143 privilege under this subdivision. If the court or director finds that the petitioner  
144 has been convicted, pled guilty to, or been found guilty of, or has a pending  
145 charge for any offense related to alcohol, controlled substances, or drugs, or has  
146 any other alcohol-related enforcement contact as defined in section 302.525  
147 during the preceding two years, the court or the director shall not grant a limited  
148 driving privilege to the applicant. Any person who is denied a license  
149 permanently in this state because of an alcohol-related conviction subsequent to  
150 a restoration of such person's driving privileges pursuant to subdivision (9) of  
151 section 302.060 shall not be eligible for limited driving privilege pursuant to the  
152 provisions of this subdivision.

153 (9) A DWI docket or court established under section 478.007 may grant  
154 a limited driving privilege to a participant in or graduate of the program who  
155 would otherwise be ineligible for such privilege under another provision of law.  
156 The DWI docket or court shall not grant a limited driving privilege to a  
157 participant during his or her initial forty-five days of participation.

158 4. Any person who has received notice of denial of a request of limited  
159 driving privilege by the director of revenue may make a request for a review of  
160 the director's determination in the circuit court of the county in which the person  
161 resides or the county in which is located the person's principal place of business

162 or employment within thirty days of the date of mailing of the notice of denial.  
163 Such review shall be based upon the records of the department of revenue and  
164 other competent evidence and shall be limited to a review of whether the  
165 applicant was statutorily entitled to the limited driving privilege.

166 5. Any person who petitions a court or makes application with the  
167 director for a limited driving privilege pursuant to paragraph (a) or (b) of  
168 subdivision (8) of subsection 3 of this section shall make application with the  
169 Missouri state highway patrol as provided in section 43.540 and shall submit two  
170 sets of fingerprints collected pursuant to standards as determined by the highway  
171 patrol. One set of fingerprints shall be used by the highway patrol to search the  
172 criminal history repository and the second set shall be forwarded to the Federal  
173 Bureau of Investigation for searching the federal criminal history files. At the  
174 time of application, the applicant shall supply to the highway patrol the court  
175 name and case number for the court where he or she has filed his or her petition  
176 for limited driving privileges. The applicant shall pay the fee for the state  
177 criminal history record information pursuant to section 43.530 and pay the  
178 appropriate fee determined by the Federal Bureau of Investigation for the federal  
179 criminal history record. The Missouri highway patrol, upon receipt of the results  
180 of the criminal history check, shall forward the results to the circuit court  
181 designated by the applicant and to the department. Notwithstanding the  
182 provisions of section 610.120, all records related to any criminal history check  
183 shall be accessible and available to the director and the court.

184 6. The director of revenue shall promulgate rules and regulations  
185 necessary to carry out the provisions of this section. Any rule or portion of a rule,  
186 as that term is defined in section 536.010, that is created under the authority  
187 delegated in this section shall become effective only if it complies with and is  
188 subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
189 This section and chapter 536 are nonseverable and if any of the powers vested  
190 with the general assembly pursuant to chapter 536 to review, to delay the  
191 effective date or to disapprove and annul a rule are subsequently held  
192 unconstitutional, then the grant of rulemaking authority and any rule proposed or  
193 adopted after August 28, 2001, shall be invalid and void.]

194

302.309. 1. Whenever any license is suspended pursuant to sections 302.302 to 302.309,  
2 the director of revenue shall return the license to the operator immediately upon the termination  
3 of the period of suspension and upon compliance with the requirements of chapter 303.

4 2. Any operator whose license is revoked pursuant to these sections, upon the  
5 termination of the period of revocation, shall apply for a new license in the manner prescribed  
6 by law.

7 3. (1) All circuit courts, the director of revenue, or a commissioner operating under  
8 section 478.007 shall have jurisdiction to hear applications and make eligibility determinations  
9 granting limited driving privileges, **except as provided under subdivision (8) of this**

10 **subsection.** Any application may be made in writing to the director of revenue and the person's  
11 reasons for requesting the limited driving privilege shall be made therein.

12 (2) When any court of record having jurisdiction or the director of revenue finds that an  
13 operator is required to operate a motor vehicle in connection with any of the following:

14 (a) A business, occupation, or employment;

15 (b) Seeking medical treatment for such operator;

16 (c) Attending school or other institution of higher education;

17 (d) Attending alcohol or drug treatment programs;

18 (e) Seeking the required services of a certified ignition interlock device provider; or

19 (f) Any other circumstance the court or director finds would create an undue hardship  
20 on the operator[;] ,

21

22 the court or director may grant such limited driving privilege as the circumstances of the case  
23 justify if the court or director finds undue hardship would result to the individual, and while so  
24 operating a motor vehicle within the restrictions and limitations of the limited driving privilege  
25 the driver shall not be guilty of operating a motor vehicle without a valid license.

26 (3) An operator may make application to the proper court in the county in which such  
27 operator resides or in the county in which is located the operator's principal place of business or  
28 employment. Any application for a limited driving privilege made to a circuit court shall name  
29 the director as a party defendant and shall be served upon the director prior to the grant of any  
30 limited privilege, and shall be accompanied by a copy of the applicant's driving record as  
31 certified by the director. Any applicant for a limited driving privilege shall have on file with the  
32 department of revenue proof of financial responsibility as required by chapter 303. Any  
33 application by a person who transports persons or property as classified in section 302.015 may  
34 be accompanied by proof of financial responsibility as required by chapter 303, but if proof of  
35 financial responsibility does not accompany the application, or if the applicant does not have on  
36 file with the department of revenue proof of financial responsibility, the court or the director has  
37 discretion to grant the limited driving privilege to the person solely for the purpose of operating  
38 a vehicle whose owner has complied with chapter 303 for that vehicle, and the limited driving  
39 privilege must state such restriction. When operating such vehicle under such restriction the  
40 person shall carry proof that the owner has complied with chapter 303 for that vehicle.

41 (4) No limited driving privilege shall be issued to any person otherwise eligible under  
42 the provisions of paragraph (a) of subdivision (6) of this subsection on a license revocation  
43 resulting from a conviction under subdivision (9) of subsection 1 of section 302.302, or a license  
44 denial under paragraph (a) or (b) of subdivision (8) of this subsection, or a license revocation  
45 under paragraph (h) of subdivision (6) of this subsection, until the applicant has filed proof with

46 the department of revenue that any motor vehicle operated by the person is equipped with a  
47 functioning, certified ignition interlock device as a required condition of limited driving  
48 privilege. The ignition interlock device required for obtaining a limited driving privilege under  
49 paragraph (a) or (b) of subdivision (8) of this subsection shall have photo identification  
50 technology and global positioning system features.

51 (5) The court order or the director's grant of the limited or restricted driving privilege  
52 shall indicate the termination date of the privilege, which shall be not later than the end of the  
53 period of suspension or revocation. The court order or the director's grant of the limited or  
54 restricted driving privilege shall also indicate whether a functioning, certified ignition interlock  
55 device is required as a condition of operating a motor vehicle with the limited driving privilege.  
56 A copy of any court order shall be sent by the clerk of the court to the director, and a copy shall  
57 be given to the driver which shall be carried by the driver whenever such driver operates a motor  
58 vehicle. The director of revenue upon granting a limited driving privilege shall give a copy of  
59 the limited driving privilege to the applicant. The applicant shall carry a copy of the limited  
60 driving privilege while operating a motor vehicle. A conviction which results in the assessment  
61 of points pursuant to section 302.302, other than a violation of a municipal stop sign ordinance  
62 where no accident is involved, against a driver who is operating a vehicle pursuant to a limited  
63 driving privilege terminates the privilege, as of the date the points are assessed to the person's  
64 driving record. If the date of arrest is prior to the issuance of the limited driving privilege, the  
65 privilege shall not be terminated. Failure of the driver to maintain proof of financial  
66 responsibility, as required by chapter 303, or to maintain proof of installation of a functioning,  
67 certified ignition interlock device, as applicable, shall terminate the privilege. The director shall  
68 notify by ordinary mail the driver whose privilege is so terminated.

69 (6) Except as provided in subdivision (8) of this subsection, no person is eligible to  
70 receive a limited driving privilege [who] **whose license** at the time of application [for a limited  
71 driving privilege has previously been granted such a privilege within the immediately preceding  
72 five years, or whose license] has been suspended or revoked for the following reasons:

73 (a) A conviction of violating the provisions of section 577.010 or 577.012, or any similar  
74 provision of any federal or state law, or a municipal or county law where the judge in such case  
75 was an attorney and the defendant was represented by or waived the right to an attorney in  
76 writing, until the person has completed the first thirty days of a suspension or revocation imposed  
77 pursuant to this chapter;

78 (b) A conviction of any felony in the commission of which a motor vehicle was used;

79 (c) Ineligibility for a license because of the provisions of subdivision (1), (2), (4), (5),  
80 (6), (7), (8), (9), (10) or (11) of **subsection 1 of** section 302.060;

81 (d) Because of operating a motor vehicle under the influence of narcotic drugs, a  
82 controlled substance as defined in chapter 195, or having left the scene of an accident as  
83 provided in section 577.060;

84 (e) Due to a revocation for [the first time for] failure to submit to a chemical test pursuant  
85 to section 577.041 or due to a refusal to submit to a chemical test in any other state, if such  
86 person has not completed the first ninety days of such revocation[;

87 (f) Violation more than once of the provisions of section 577.041 or a similar implied  
88 consent law of any other state] **and files proof of installation with the department of revenue**  
89 **that any vehicle operated by such person is equipped with a functioning, certified ignition**  
90 **interlock device immediately upon the person's license revocation, provided the person is**  
91 **not otherwise ineligible for a limited driving privilege;**

92 [(g)] (f) Due to a suspension pursuant to subsection 2 of section 302.525 and who has  
93 not completed the first thirty days of such suspension, provided the person is not otherwise  
94 ineligible for a limited driving privilege; or

95 [(h)] (g) Due to a revocation pursuant to subsection 2 of section 302.525 if such person  
96 has not completed the first forty-five days of such revocation, provided the person is not  
97 otherwise ineligible for a limited driving privilege.

98 (7) No person who possesses a commercial driver's license shall receive a limited driving  
99 privilege issued for the purpose of operating a commercial motor vehicle if such person's driving  
100 privilege is suspended, revoked, cancelled, denied, or disqualified. Nothing in this section shall  
101 prohibit the issuance of a limited driving privilege for the purpose of operating a noncommercial  
102 motor vehicle provided that pursuant to the provisions of this section, the applicant is not  
103 otherwise ineligible for a limited driving privilege.

104 (8) (a) Provided that pursuant to the provisions of this section, the applicant is not  
105 otherwise ineligible for a limited driving privilege, a circuit court or the director may, in the  
106 manner prescribed in this subsection, allow a person who has had such person's license to operate  
107 a motor vehicle revoked where that person cannot obtain a new license for a period of ten years,  
108 as prescribed in subdivision (9) of **subsection 1 of** section 302.060, to apply for a limited driving  
109 privilege pursuant to this subsection [if such person has served at least forty-five days of such  
110 disqualification or revocation]. Such person shall present evidence satisfactory to the court or  
111 the director that such [person has not been convicted of any offense related to alcohol, controlled  
112 substances or drugs during the preceding forty-five days and that the] person's habits and conduct  
113 show that the person no longer poses a threat to the public safety of this state. **A circuit court**  
114 **shall grant a limited driving privilege to any individual who otherwise is eligible to receive**  
115 **a limited driving privilege, has filed proof of installation of a certified ignition interlock**

116 **device, and has had no alcohol-related enforcement contacts since the alcohol-related**  
117 **enforcement contact that resulted in the person's license denial.**

118 (b) Provided that pursuant to the provisions of this section, the applicant is not otherwise  
119 ineligible for a limited driving privilege or convicted of involuntary manslaughter while  
120 operating a motor vehicle in an intoxicated condition, a circuit court or the director may, in the  
121 manner prescribed in this subsection, allow a person who has had such person's license to operate  
122 a motor vehicle revoked where that person cannot obtain a new license for a period of five years  
123 because of two convictions of driving while intoxicated, as prescribed in subdivision (10) of  
124 **subsection 1 of** section 302.060, to apply for a limited driving privilege pursuant to this  
125 subsection [if such person has served at least forty-five days of such disqualification or  
126 revocation]. Such person shall present evidence satisfactory to the court or the director that such  
127 [person has not been convicted of any offense related to alcohol, controlled substances or drugs  
128 during the preceding forty-five days and that the] person's habits and conduct show that the  
129 person no longer poses a threat to the public safety of this state. Any person who is denied a  
130 license permanently in this state because of an alcohol-related conviction subsequent to a  
131 restoration of such person's driving privileges pursuant to subdivision (9) of section 302.060  
132 shall not be eligible for limited driving privilege pursuant to the provisions of this subdivision.  
133 **A circuit court shall grant a limited driving privilege to any individual who otherwise is**  
134 **eligible to receive a limited driving privilege, has filed proof of installation of a certified**  
135 **ignition interlock device, and has had no alcohol-related enforcement contacts since the**  
136 **alcohol-related enforcement contact that resulted in the person's license denial.**

137 (9) A DWI docket or court established under section 478.007 may grant a limited driving  
138 privilege to a participant in or graduate of the program who would otherwise be ineligible for  
139 such privilege under another provision of law. The DWI docket or court shall not grant a limited  
140 driving privilege to a participant during his or her initial forty-five days of participation.

141 4. Any person who has received notice of denial of a request of limited driving privilege  
142 by the director of revenue may make a request for a review of the director's determination in the  
143 circuit court of the county in which the person resides or the county in which is located the  
144 person's principal place of business or employment within thirty days of the date of mailing of  
145 the notice of denial. Such review shall be based upon the records of the department of revenue  
146 and other competent evidence and shall be limited to a review of whether the applicant was  
147 statutorily entitled to the limited driving privilege.

148 5. The director of revenue shall promulgate rules and regulations necessary to carry out  
149 the provisions of this section. Any rule or portion of a rule, as that term is defined in section  
150 536.010, that is created under the authority delegated in this section shall become effective only  
151 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section



152 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
153 general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove  
154 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
155 and any rule proposed or adopted after August 28, 2001, shall be invalid and void.

302.341. 1. If a Missouri resident charged with a moving traffic violation of this state or  
2 any county or municipality of this state fails to dispose of the charges of which the resident is  
3 accused through authorized prepayment of fine and court costs and fails to appear on the return  
4 date or at any subsequent date to which the case has been continued, or without good cause fails  
5 to pay any fine or court costs assessed against the resident for any such violation within the  
6 period of time specified or in such installments as approved by the court or as otherwise provided  
7 by law, any court having jurisdiction over the charges shall within ten days of the failure to  
8 comply inform the defendant by ordinary mail at the last address shown on the court records that  
9 the court will order the director of revenue to suspend the defendant's driving privileges if the  
10 charges are not disposed of and fully paid within thirty days from the date of mailing. Thereafter,  
11 if the defendant fails to timely act to dispose of the charges and fully pay any applicable fines and  
12 court costs, the court shall notify the director of revenue of such failure and of the pending  
13 charges against the defendant. Upon receipt of this notification, the director shall suspend the  
14 license of the driver, effective immediately, and provide notice of the suspension to the driver  
15 at the last address for the driver shown on the records of the department of revenue. Such  
16 suspension shall remain in effect until the court with the subject pending charge requests setting  
17 aside the noncompliance suspension pending final disposition, or satisfactory evidence of  
18 disposition of pending charges and payment of fine and court costs, if applicable, is furnished  
19 to the director by the individual. [Upon proof of disposition of charges and payment of fine and  
20 court costs, if applicable, and payment of the reinstatement fee as set forth in section 302.304,  
21 the director shall return the license and remove the suspension from the individual's driving  
22 record if the individual was not operating a commercial motor vehicle or a commercial driver's  
23 license holder at the time of the offense.] The filing of financial responsibility with the bureau  
24 of safety responsibility, department of revenue, shall not be required as a condition of  
25 reinstatement of a driver's license suspended solely under the provisions of this section.

26 2. If any city, town or village receives more than thirty-five percent of its annual general  
27 operating revenue from fines and court costs for traffic violations occurring on state highways,  
28 all revenues from such violations in excess of thirty-five percent of the annual general operating  
29 revenue of the city, town or village shall be sent to the director of the department of revenue and  
30 shall be distributed annually to the schools of the county in the same manner that proceeds of all  
31 penalties, forfeitures and fines collected for any breach of the penal laws of the state are  
32 distributed. For the purpose of this section the words "state highways" shall mean any state or

33 federal highway, including any such highway continuing through the boundaries of a city, town  
34 or village with a designated street name other than the state highway number. The director of the  
35 department of revenue shall set forth by rule a procedure whereby excess revenues as set forth  
36 above shall be sent to the department of revenue. If any city, town, or village disputes a  
37 determination that it has received excess revenues required to be sent to the department of  
38 revenue, such city, town, or village may submit to an annual audit by the state auditor under the  
39 authority of article IV, section 13 of the Missouri Constitution. Any rule or portion of a rule, as  
40 that term is defined in section 536.010, that is created under the authority delegated in this  
41 section shall become effective only if it complies with and is subject to all of the provisions of  
42 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable  
43 and if any of the powers vested with the general assembly under chapter 536 to review, to delay  
44 the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then  
45 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2009, shall  
46 be invalid and void.

302.525. 1. The license suspension or revocation shall become effective fifteen days  
2 after the subject person has received the notice of suspension or revocation as provided in section  
3 302.520, or is deemed to have received the notice of suspension or revocation by mail as  
4 provided in section 302.515. If a request for a hearing is received by or postmarked to the  
5 department within that fifteen-day period, the effective date of the suspension or revocation shall  
6 be stayed until a final order is issued following the hearing; provided, that any delay in the  
7 hearing which is caused or requested by the subject person or counsel representing that person  
8 without good cause shown shall not result in a stay of the suspension or revocation during the  
9 period of delay.

10 2. The period of license suspension or revocation under this section shall be as follows:

11 (1) If the person's driving record shows no prior alcohol-related enforcement contacts  
12 during the immediately preceding five years, the period of suspension shall be thirty days after  
13 the effective date of suspension, followed by a sixty-day period of restricted driving privilege as  
14 defined in section 302.010 and issued by the director of revenue. The restricted driving privilege  
15 shall not be issued until he or she has filed proof of financial responsibility with the department  
16 of revenue, in accordance with chapter 303, and is otherwise eligible. The restricted driving  
17 privilege shall indicate whether a functioning, certified ignition interlock device is required as  
18 a condition of operating a motor vehicle. A copy of the restricted driving privilege shall be given  
19 to the person and such person shall carry a copy of the restricted driving privilege while  
20 operating a motor vehicle. In no case shall restricted driving privileges be issued pursuant to this  
21 section or section 302.535 until the person has completed the first thirty days of a suspension  
22 under this section. If a person otherwise subject to the provisions of this subdivision files proof

23 of installation with the department of revenue that any vehicle [operated] **that he or she**  
24 **operates** is equipped with a functioning, certified ignition interlock device, [then the] **there shall**  
25 **be no** period of suspension [shall be fifteen days, followed by a seventy-five] . **However, in lieu**  
26 **of a suspension the person shall instead complete a ninety-day** period of restricted driving  
27 privilege. Upon completion of such [seventy-five day] **ninety-day** period of restricted driving  
28 privilege, [upon] compliance with other requirements of law, and [upon] filing of proof of  
29 financial responsibility with the department of revenue, in accordance with chapter 303, the  
30 license and driving privilege shall be reinstated. However, if the monthly monitoring reports  
31 during such [seventy-five day] **ninety-day** period indicate that the ignition interlock device has  
32 registered a **confirmed** blood alcohol concentration level above the alcohol setpoint established  
33 by the department of transportation or such reports indicate that the ignition interlock device has  
34 been tampered with or circumvented, then the license and driving privilege of such person shall  
35 not be reinstated until the person completes an additional [seventy-five day] **thirty-day** period  
36 of restricted driving privilege [without any such violations]. If the person fails to maintain such  
37 proof of the device with the director of revenue as required, the restricted driving privilege shall  
38 be terminated;

39 (2) The period of revocation shall be one year if the person's driving record shows one  
40 or more prior alcohol-related enforcement contacts during the immediately preceding five years;

41 (3) In no case shall restricted driving privileges be issued under this section to any person  
42 whose driving record shows one or more prior alcohol-related enforcement contacts until the  
43 person has completed the first thirty days of a suspension under this section and has filed proof  
44 with the department of revenue that any motor vehicle operated by the person is equipped with  
45 a functioning, certified ignition interlock device as a required condition of the restricted driving  
46 privilege. If the person fails to maintain such proof the restricted driving privilege shall be  
47 terminated.

48 3. For purposes of this section, "alcohol-related enforcement contacts" shall include any  
49 suspension or revocation under sections 302.500 to 302.540, any suspension or revocation  
50 entered in this or any other state for a refusal to submit to chemical testing under an implied  
51 consent law, and any conviction in this or any other state for a violation which involves driving  
52 while intoxicated, driving while under the influence of drugs or alcohol, or driving a vehicle  
53 while having an unlawful alcohol concentration.

54 4. Where a license is suspended or revoked under this section and the person is also  
55 convicted on charges arising out of the same occurrence for a violation of section 577.010 or  
56 577.012 or for a violation of any county or municipal ordinance prohibiting driving while  
57 intoxicated or alcohol-related traffic offense, both the suspension or revocation under this section  
58 and any other suspension or revocation arising from such convictions shall be imposed, but the

59 period of suspension or revocation under sections 302.500 to 302.540 shall be credited against  
60 any other suspension or revocation arising from such convictions, and the total period of  
61 suspension or revocation shall not exceed the longer of the two suspension or revocation periods.

62 5. Any person who has had a license to operate a motor vehicle revoked under this  
63 section or suspended under this section with one or more prior alcohol-related enforcement  
64 contacts showing on their driver record shall be required to file proof with the director of revenue  
65 that any motor vehicle operated by that person is equipped with a functioning, certified ignition  
66 interlock device as a required condition of reinstatement. The ignition interlock device shall  
67 further be required to be maintained on all motor vehicles operated by the person for a period of  
68 not less than six months immediately following the date of reinstatement. If the monthly  
69 monitoring reports show that the ignition interlock device has registered any confirmed blood  
70 alcohol concentration readings above the alcohol setpoint established by the department of  
71 transportation or that the person has tampered with or circumvented the ignition interlock device,  
72 then the period for which the person must maintain the ignition interlock device following the  
73 date of reinstatement shall be extended for an additional six months. If the person fails to  
74 maintain such proof with the director, the license shall be resuspended or revoked, as applicable.

2 [302.525. 1. The license suspension or revocation shall become effective  
3 fifteen days after the subject person has received the notice of suspension or  
4 revocation as provided in section 302.520, or is deemed to have received the  
5 notice of suspension or revocation by mail as provided in section 302.515. If a  
6 request for a hearing is received by or postmarked to the department within that  
7 fifteen-day period, the effective date of the suspension or revocation shall be  
8 stayed until a final order is issued following the hearing; provided, that any delay  
9 in the hearing which is caused or requested by the subject person or counsel  
10 representing that person without good cause shown shall not result in a stay of the  
11 suspension or revocation during the period of delay.

12 2. The period of license suspension or revocation under this section shall  
13 be as follows:

14 (1) If the person's driving record shows no prior alcohol-related  
15 enforcement contacts during the immediately preceding five years, the period of  
16 suspension shall be thirty days after the effective date of suspension, followed by  
17 a sixty-day period of restricted driving privilege as defined in section 302.010  
18 and issued by the director of revenue. The restricted driving privilege shall not  
19 be issued until he or she has filed proof of financial responsibility with the  
20 department of revenue, in accordance with chapter 303, and is otherwise eligible.  
21 In no case shall restricted driving privileges be issued pursuant to this section or  
22 section 302.535 until the person has completed the first thirty days of a  
suspension under this section;

23 (2) The period of revocation shall be one year if the person's driving  
 24 record shows one or more prior alcohol-related enforcement contacts during the  
 25 immediately preceding five years;

26 (3) In no case shall restricted driving privileges be issued under this  
 27 section to any person whose driving record shows one or more prior  
 28 alcohol-related enforcement contacts until the person has completed the first  
 29 thirty days of a suspension under this section and has filed proof with the  
 30 department of revenue that any motor vehicle operated by the person is equipped  
 31 with a functioning, certified ignition interlock device as a required condition of  
 32 the restricted driving privilege. If the person fails to maintain such proof the  
 33 restricted driving privilege shall be terminated.

34 3. For purposes of this section, "alcohol-related enforcement contacts"  
 35 shall include any suspension or revocation under sections 302.500 to 302.540,  
 36 any suspension or revocation entered in this or any other state for a refusal to  
 37 submit to chemical testing under an implied consent law, and any conviction in  
 38 this or any other state for a violation which involves driving while intoxicated,  
 39 driving while under the influence of drugs or alcohol, or driving a vehicle while  
 40 having an unlawful alcohol concentration.

41 4. Where a license is suspended or revoked under this section and the  
 42 person is also convicted on charges arising out of the same occurrence for a  
 43 violation of section 577.010 or 577.012 or for a violation of any county or  
 44 municipal ordinance prohibiting driving while intoxicated or alcohol-related  
 45 traffic offense, both the suspension or revocation under this section and any other  
 46 suspension or revocation arising from such convictions shall be imposed, but the  
 47 period of suspension or revocation under sections 302.500 to 302.540 shall be  
 48 credited against any other suspension or revocation arising from such  
 49 convictions, and the total period of suspension or revocation shall not exceed the  
 50 longer of the two suspension or revocation periods.

51 5. Any person who has had a license to operate a motor vehicle revoked  
 52 under this section or suspended under this section with one or more prior  
 53 alcohol-related enforcement contacts showing on their driver record shall be  
 54 required to file proof with the director of revenue that any motor vehicle operated  
 55 by that person is equipped with a functioning, certified ignition interlock device  
 56 as a required condition of reinstatement. The ignition interlock device shall  
 57 further be required to be maintained on all motor vehicles operated by the person  
 58 for a period of not less than six months immediately following the date of  
 59 reinstatement. If the person fails to maintain such proof with the director, the  
 60 license shall be resuspended or revoked, as applicable.]

61

**348.273. 1. This section and section 348.274 shall be known and may be cited as the**  
 2 **"Missouri Angel Investment Incentive Act".**

3 **2. As used in this section and section 348.274, the following terms mean:**

4 **(1) "Cash investment", money or money equivalent contribution;**

5 (2) "Coordinator", the SBTDC home office;

6 (3) "Investor":

7 (a) A natural person who is an accredited investor as defined in 17 CFR  
8 230.501(a)(5) or 230.501(a)(6), as in effect on August 28, 2013; or

9 (b) A permitted entity investor who is an accredited investor as defined in 17 CFR  
10 230.501(a)(8), as in effect on August 28, 2013; or

11 (c) A natural person or permitted entity investor making an investment who  
12 qualifies under the Jumpstart Our Business Startups (JOBS) Act, Pub.L.No. 112-106, as  
13 in effect on August 23, 2013.

14

15 A person who serves as an executive, officer, or employee of the business in which an  
16 otherwise qualified cash investment is made is not an investor, and such person shall not  
17 qualify for the issuance of tax credits for such investment;

18 (4) "Owner", any natural person who is, directly or indirectly, a partner,  
19 stockholder, or member in a permitted entity investor;

20 (5) "Permitted entity investor", any general partnership, limited partnership,  
21 corporation that has in effect a valid election to be taxed as an S corporation under the  
22 Internal Revenue Code of 1986, as amended, revocable living trust, nonprofit corporation,  
23 or limited liability company that has elected to be taxed as a partnership under the United  
24 States Internal Revenue Code of 1986, as amended, and that was established and is  
25 operated for the purpose of making investments in other entities;

26 (6) "Qualified knowledge-based company", a company based on the use of ideas  
27 and information to provide innovative technologies, products, and services;

28 (7) "Qualified Missouri business", a Missouri business that is approved and  
29 certified as qualified knowledge-based company by the regional SBTDC that meet at least  
30 one of the following criteria:

31 (a) Any business owned by an individual;

32 (b) Any partnership, association, or corporation domiciled in Missouri; or

33 (c) Any corporation, even if a wholly owned subsidiary of a foreign corporation,  
34 that does business primarily in Missouri or does substantially all of such business's  
35 production in Missouri;

36 (8) "Qualified securities", a cash investment through any one or more forms of  
37 financial assistance as provided in this subdivision and that have been approved in form  
38 and substance by the coordinator. Forms of such financial assistance include:

39 (a) Any form of equity, such as:

40 a. A general or limited partnership interest;

- 41           **b. Common stock;**
- 42           **c. Preferred stock, with or without voting rights, without regard to seniority**  
43 **position, and whether or not convertible into common stock; or**
- 44           **d. Any form of subordinate or convertible debt, or both, with warrants or other**  
45 **means of equity conversion attached; or**
- 46           **(b) A debt instrument, such as a note or debenture that is secured or unsecured,**  
47 **subordinated to the general creditors of the debtor and requiring no payments of principal,**  
48 **other than principal payments required to be made out of any future profits of the debtor,**  
49 **for at least a seven-year period after commencement of such debt instrument's term;**
- 50           **(9) "SBTDC", the Missouri small business and technology development center; and**
- 51           **(10) "Tax credit", a credit against the tax otherwise due under chapter 143,**  
52 **excluding withholding tax imposed by sections 143.191 to 143.265, or otherwise due under**  
53 **chapter 147, 148, or 153.**
- 54           **3. The Missouri angel investment incentive act shall be administered by the**  
55 **regional SBTDCs and the coordinator, with the primary goal of encouraging individuals**  
56 **to provide seed-capital financing for emerging Missouri businesses engaged in the**  
57 **development, implementation, and commercialization of innovative technologies, products,**  
58 **and services. Each regional SBTDC shall establish a regional committee consisting of no**  
59 **fewer than three but no more than five persons for the purpose of reviewing applications**  
60 **from businesses requesting designation as a qualified Missouri business and allocating the**  
61 **amount of available tax credits among the qualified investors that make cash investments**  
62 **in such qualified Missouri businesses. The coordinator shall establish its own rules of**  
63 **procedure, including the form and substance of applications to be used by each regional**  
64 **SBTDC and the criteria to be considered by each regional SBTDC when evaluating a**  
65 **qualified Missouri business. Such applications and criteria are to be not less than the**  
66 **minimum requirements set forth in subsection 5 of this section. The coordinator shall issue**  
67 **tax credits to qualified investors who make cash investments in qualified Missouri**  
68 **businesses that have been allocated available tax credits by a regional SBTDC.**
- 69           **4. (1) A tax credit shall be allowed for an investor's cash investment in the qualified**  
70 **securities of a qualified Missouri business. The credit shall be in a total amount equal to**  
71 **fifty percent of such investor's cash investment in any qualified Missouri business, subject**  
72 **to the limitations set forth in this subsection. This tax credit may be used in its entirety in**  
73 **the taxable year in which the cash investment is made, but no tax credit shall be allowed**  
74 **prior to the year beginning August 28, 2013. If the amount by which that portion of the**  
75 **credit allowed by this section exceeds the investor's tax liability in any one taxable year,**  
76 **beginning in the calendar year 2013, the remaining portion of the credit may be carried**

77 forward five years or until the total amount of the credit is used, whichever occurs first.  
78 If the investor is a permitted entity investor, the credit provided by this section shall be  
79 claimed by the owners of the permitted entity investor in proportion to their equity  
80 investment in the permitted entity investor.

81 (2) A cash investment in a qualified security shall be deemed to have been made on  
82 the date of acquisition of the qualified security, as such date is determined in accordance  
83 with the provisions of the Internal Revenue Code of 1986, as amended.

84 (3) The SBTDC shall not allow tax credits of more than fifty thousand dollars for  
85 a single qualified Missouri business per investor who is a natural person or permitted  
86 entity investor or a total of two hundred fifty thousand dollars in tax credits for a single  
87 year per investor who is a natural person or owner of a permitted entity investor. No tax  
88 credits authorized by this section and section 348.274 shall be allowed for any cash  
89 investments in qualified securities for any year beginning after December 31, 2023. The  
90 total amount of tax credits allowed under this section shall not exceed six million dollars.

91 (4) The tax credits shall be administered by the regional SBTDCs. At the beginning  
92 of each calendar year, the coordinator shall equally designate the tax credits available  
93 during that year to each regional SBTDC. At the beginning of each calendar quarter, the  
94 coordinator shall allocate to each regional SBTDC one-fourth of the total tax credits  
95 designated to such regional SBTDC for the calendar year such that the regional SBTDC  
96 can allocate tax credits among the qualified Missouri businesses. The coordinator shall  
97 then issue tax credits to qualified investors for cash investments in such qualified Missouri  
98 businesses during that calendar quarter.

99 (5) At the end of each calendar quarter, each regional SBTDC shall report to the  
100 coordinator any unallocated tax credits for the preceding quarter. Such report shall meet  
101 the requirements set forth in section 348.274. The coordinator shall aggregate all such tax  
102 credits and reallocate them equally among the regional SBTDCs as soon as possible during  
103 the next consecutive calendar quarter. Each regional SBTDC shall receive such  
104 reallocation in addition to the new allocation of designated tax credits for such quarter.

105 (6) During the fourth calendar quarter, a regional SBTDC in need of additional tax  
106 credits for transactions closing in the fourth calendar quarter may request that another  
107 regional SBTDC with unallocated tax credits permit such unallocated tax credits to be  
108 allocated by the requesting SBTDC. No regional SBTDC shall be required to grant such  
109 request. When a granting SBTDC transfers the allocation of the unallocated tax credits  
110 to a requesting SBTDC under this subdivision, the granting SBTDC shall provide to the  
111 requesting SBTDC a written confirmation authorizing such transfer, the granting SBTDC  
112 shall include a copy of such written confirmation in its reports provided under section



113 348.274, and the requesting SBTDC shall include a copy of such written confirmation in  
114 its reports provided under section 348.274.

115 5. (1) Before an investor may be entitled to receive tax credits under this section  
116 and section 348.274, such investor shall have made a cash investment in a qualified security  
117 of a qualified Missouri business. The business shall have been approved by a regional  
118 SBTDC as a qualified Missouri business before the date on which the cash investment was  
119 made. To be designated as a qualified Missouri business, a business shall apply to a  
120 regional SBTDC in accordance with the provisions of this section.

121 (2) The application by a business to a regional SBTDC shall be in the form and  
122 substance as required by the coordinator, but shall include at least the following:

123 (a) The name of the business and certified copies of the organizational documents  
124 of the business;

125 (b) A business plan, including a description of the business and the management,  
126 product, market, and financial plan of the business;

127 (c) A statement of the potential economic impact of the enterprise, including the  
128 number, location, and types of jobs expected to be created;

129 (d) A description of the qualified securities to be issued, the consideration to be  
130 paid for the qualified securities, and the amount of any tax credits requested;

131 (e) A statement of the amount, timing, and projected use of the proceeds to be  
132 raised from the proposed sale of qualified securities; and

133 (f) Such other information as the regional SBTDC or the coordinator may  
134 reasonably request.

135 (3) The designation of a business as a qualified Missouri business shall be made by  
136 the regional SBTDC, and such designation shall be renewed annually. A business shall be  
137 so designated if the regional SBTDC determines, based upon the application submitted by  
138 the business and any additional investigation the regional SBTDC shall undertake, that  
139 such business meets the criteria established by the coordinator. Such criteria shall include  
140 at least the following:

141 (a) The business shall not have had annual gross revenues of more than five million  
142 dollars in the most recent tax year of the business;

143 (b) Businesses that are not bioscience businesses shall have been in operation for  
144 less than five years, and bioscience businesses shall have been in operation for less than ten  
145 years;

146 (c) The ability of investors in the business to receive tax credits for cash investments  
147 in qualified securities of the business is beneficial, because funding otherwise available for  
148 the business is not available on commercially reasonable terms;

- 149           **(d) The business shall not have ownership interests including, but not limited to,**  
150 **common or preferred shares of stock that can be traded via a public stock exchange before**  
151 **the date that a qualifying investment is made;**
- 152           **(e) The business shall not be engaged primarily in any one or more of the following**  
153 **enterprises:**
- 154           **a. The business of banking, savings and loan or lending institutions, credit or**  
155 **finance, or financial brokerage or investments;**
- 156           **b. The provision of professional services, such as legal, accounting, or engineering**  
157 **services;**
- 158           **c. Governmental, charitable, religious, or trade organizations;**
- 159           **d. The ownership, development brokerage, sales, or leasing of real estate;**
- 160           **e. Insurance;**
- 161           **f. Construction or construction management or contracting;**
- 162           **g. Business consulting or brokerage;**
- 163           **h. Any business engaged primarily as a passive business, having irregular or**  
164 **noncontiguous operations, or deriving substantially all of the income of the business from**  
165 **passive investments that generate interest, dividends, royalties, or capital gains, or any**  
166 **business arrangements the effect of which is to immunize an investor from risk of loss;**
- 167           **i. Any activity that is in violation of the law;**
- 168           **j. Any business raising money primarily to purchase real estate, land, or fixtures;**  
169 **and**
- 170           **k. Any gambling-related business;**
- 171           **(f) The business has a reasonable chance of success;**
- 172           **(g) The business has the reasonable potential to create measurable employment**  
173 **within the region, this state, or both;**
- 174           **(h) The business has an innovative and proprietary technology, product, or service;**
- 175           **(i) The existing owners of the business and other founders have made or are**  
176 **committed to making a substantial financial and time commitment to the business;**
- 177           **(j) The securities to be issued and purchased are qualified securities;**
- 178           **(k) The business has the reasonable potential to address the needs and**  
179 **opportunities specific to the region, this state, or both;**
- 180           **(l) The business has made binding commitments to the regional SBTDC for**  
181 **adequate reporting of financial data, including a requirement for an annual report, or, if**  
182 **required by the regional SBTDC, an annual audit of the financial and operational records**  
183 **of the business, the right of access to the financial records of the business, and the right of**  
184 **the regional SBTDC to record and publish normal and customary data and information**

185 related to the issuance of tax credits that are not otherwise determined to be trade or  
186 business secrets; and

187 (m) The business shall satisfy all other requirements of this section and section  
188 348.274.

189 (4) Notwithstanding the requirements of subdivision (3) of this subsection, a  
190 business may be considered as a qualified Missouri business under the provisions of this  
191 section and section 348.274 if such business falls within a standard industrial classification  
192 code established by the coordinator.

193 (5) A qualified Missouri business shall have the burden of proof to demonstrate to  
194 the regional SBTDC the qualifications of the business under this section.

348.274. 1. (1) Each regional SBTDC is authorized to allocate tax credits to  
2 qualified Missouri businesses. The coordinator is authorized to issue tax credits to  
3 qualified investors in such qualified Missouri businesses. Such tax credits shall be  
4 allocated to those qualified Missouri businesses which, as determined by the regional  
5 SBTDC, are most likely to provide the greatest economic benefit to the region or the state,  
6 or both. The regional SBTDC may allocate, and the coordinator may issue, whole or  
7 partial tax credits based on the regional SBTDC's assessment of the qualified Missouri  
8 businesses. The regional SBTDC may consider numerous factors in such assessment  
9 including, but not limited to, the quality and experience of the management team, the size  
10 of the estimated market opportunity, the risk from current or future competition, the  
11 ability to defend intellectual property, the quality and utility of the business model, and the  
12 quality and reasonableness of financial projections for the business.

13 (2) Each qualified Missouri business for which a regional SBTDC has allocated tax  
14 credits such that the coordinator can issue tax credits to the qualified investors of such  
15 qualified Missouri business shall submit to the regional SBTDC a report before such tax  
16 credits are issued. The regional SBTDC shall provide copies of this report to the  
17 coordinator. Such report shall include the following:

18 (a) The name, address, and taxpayer identification number of each investor who  
19 has made cash investment in the qualified securities of the qualified Missouri business;

20 (b) Proof of such investment, including copies of the securities' purchase  
21 agreements and cancelled checks or wire transfer receipts; and

22 (c) Any additional information as the regional SBTDC may reasonably require  
23 under this section and section 348.273.

24 2. (1) The state of Missouri shall not be held liable for any damages to any investor  
25 that makes an investment in any qualified security of a qualified Missouri business, any  
26 business that applies to be designated as a qualified Missouri business and is turned down,

27 or any investor that makes an investment in a business that applies to be designated as a  
28 qualified Missouri business and is turned down.

29 (2) Each qualified Missouri business shall have the obligation to notify the regional  
30 SBTDC that allocated the tax credits to the qualified Missouri business and the  
31 coordinator in a timely manner of any changes in the qualifications of the business or in  
32 the eligibility of investors to claim a tax credit for cash investment in a qualified security.

33 (3) The coordinator shall provide the information specified in subdivision (3) of  
34 subsection 4 of this section to the department of revenue on an annual basis. The  
35 coordinator shall conduct an annual review of the activities undertaken under this section  
36 and section 348.273 to ensure that tax credits issued under this section and section 348.273  
37 are issued in compliance with the provisions of this section and section 348.273 or rules and  
38 regulations promulgated by each regional SBTDC or the coordinator with respect to this  
39 section and section 348.273. The reasonable costs of the annual review shall be paid by the  
40 coordinator according to a reasonable fee schedule adopted by the coordinator.

41 (4) If the coordinator determines that a business is not in substantial compliance  
42 with the requirements of this section and section 348.273 to maintain its designation, the  
43 coordinator, by written notice, may inform the business that such business will lose its  
44 designation as a qualified Missouri business one hundred twenty days from the date of  
45 mailing of the notice unless such business corrects the deficiencies and is once again in  
46 compliance with the requirements for designation.

47 (5) At the end of the one hundred twenty days period, if the qualified Missouri  
48 business is still not in substantial compliance, the coordinator may send a notice of loss of  
49 designation to the business, each regional SBTDC, the director of the department of  
50 revenue, and to all known investors in the business.

51 (6) A business may lose its designation as a qualified Missouri business under this  
52 section and section 348.273 by moving its operations outside Missouri within ten years after  
53 receiving financial assistance under this section and section 348.273.

54 (7) In the event that a business loses its designation as a qualified Missouri business,  
55 such business shall be precluded from being issued any additional tax credits with respect  
56 to the business, shall be precluded from being approved as a qualified Missouri business,  
57 and shall repay any financial assistance to the regional SBTDC, in an amount to be  
58 determined by the regional SBTDC. Each qualified Missouri business that loses its  
59 designation as a qualified Missouri business shall enter into a repayment agreement, with  
60 the regional SBTDC specifying the terms of such repayment obligation.

61 (8) Investors in a qualified Missouri business shall be entitled to keep all of the tax  
62 credits properly issued to such investors under this section and section 348.273.

63           **(9) The portions of documents and other materials submitted to any regional**  
64 **SBTDC or the coordinator that contain trade secrets shall be kept confidential and shall**  
65 **be maintained in a secured environment by the regional SBTDC and the coordinator, as**  
66 **applicable. For the purposes of this section and section 348.273, such portions of trade**  
67 **secrets, documents, and other materials means any customer lists; any formula, compound,**  
68 **production data, or compilation of information that will allow certain individuals within**  
69 **a commercial concern using such portions of documents and other material the means to**  
70 **fabricate, produce, or compound an article of trade; or any service having commercial**  
71 **value which gives the user an opportunity to obtain a business advantage over competitors**  
72 **who do not know or use such service.**

73           **(10) Each regional SBTDC and the coordinator may prepare and adopt procedures**  
74 **concerning the performance of the duties placed upon each respective entity by this section**  
75 **and section 348.273.**

76           **3. Any qualified investor who makes a cash investment in a qualified security of a**  
77 **qualified Missouri business may transfer the tax credits such qualified investor may receive**  
78 **under subsection 4 of section 348.273 to any natural person. Such transferee may claim**  
79 **the tax credit against the transferee's Missouri income tax liability as provided in**  
80 **subdivision (1) of subsection 4 of section 348.273, subject to all restrictions and limitations**  
81 **set forth in this section and section 348.273. Only the full credit for any one investment**  
82 **shall be transferred and this interest shall only be transferred one time. Documentation**  
83 **of any tax credit transfer under this section shall be provided by the qualified investor in**  
84 **the manner required by the coordinator.**

85           **4. (1) Each qualified Missouri business for which tax credits have been issued**  
86 **under this section and section 348.273 shall report to the applicable regional SBTDC on**  
87 **an annual basis, on or before February first. The regional SBTDC shall provide copies of**  
88 **the reports to the coordinator. Such reports shall include the following:**

89           **(a) The name, address, and taxpayer identification number of each investor who**  
90 **has made a cash investment in the qualified securities of the qualified Missouri business**  
91 **and has received tax credits for this investment during the preceding year;**

92           **(b) The amounts of these cash investments by each investor and a description of the**  
93 **qualified securities issued in consideration of such cash investments; and**

94           **(c) Any additional information as the regional SBTDC or the coordinator may**  
95 **reasonably require under this section and section 348.273.**

96           **(2) Each regional SBTDC shall report quarterly to the coordinator on the allocation**  
97 **of the tax credits in the preceding calendar quarter. Such reports shall include:**

98           **(a) The amount of applications the regional SBTDC received;**

- 99           **(b) The number and ratio of successful applications to unsuccessful applications;**  
100           **(c) The amount of tax credits allocated but not issued in the previous quarter,**  
101 **including the percentage that was allocated to individuals and the percentage that was**  
102 **allocated to investment firms;**  
103           **(d) The amount of tax credits issued in the previous quarter, including the**  
104 **percentage that was issued to individuals and the percentage that was issued to investment**  
105 **firms;**  
106           **(e) The amount of unallocated tax credits; and**  
107           **(f) Such other information as reasonably agreed upon by each regional SBTDC and**  
108 **the coordinator.**
- 109           **(3) Each regional SBTDC and the coordinator, as applicable, shall also report**  
110 **annually to the governor; the director of the department of economic development; the**  
111 **senate committee on commerce, consumer protection, energy and the environment; the**  
112 **house committee on economic development; and any successor committees thereto, and to**  
113 **the coordinator, on or before April first, on the allocation and issuance of the tax credits.**  
114 **Such reports shall include:**
- 115           **(a) The amount of tax credits issued in the previous fiscal year, including what**  
116 **percentage was issued to individuals and what percentage was issued to investment firms;**  
117           **(b) The types of businesses that benefitted from the tax credits;**  
118           **(c) The amount of allocated but unissued tax credits and the information about the**  
119 **unissued tax credits set forth in subdivision (2) of this subsection;**  
120           **(d) Any aggregate job creation or capital investment in the region that resulted**  
121 **from the use of the tax credits for a period of five years beginning from the date on which**  
122 **the tax credits were awarded;**  
123           **(e) The manner in which the purpose of this section and section 348.273 has been**  
124 **carried out with regard to the region;**  
125           **(f) The total cash investments made for the purchase of qualified securities of**  
126 **qualified Missouri businesses within the region during the preceding year and cumulatively**  
127 **since the effective date of this section and section 348.273;**  
128           **(g) An estimate of jobs created and jobs preserved by cash investments made in**  
129 **qualified Missouri businesses within the region;**  
130           **(h) An estimate of the multiplier effect on the economy of the region of the cash**  
131 **investments made under this section and section 348.273;**  
132           **(i) Information regarding which businesses derived benefit from the tax credits**  
133 **remained in the region, which businesses ceased business, which businesses were**  
134 **purchased, and which businesses may have moved out of the region or state and why.**

135           **(4) Any violation of the reporting requirements of this subsection by a qualified**  
136 **Missouri business may be grounds for the loss of designation of such qualified Missouri**  
137 **business, and any business that loses its designation as a qualified Missouri business shall**  
138 **be subject to the restrictions upon loss of designation set forth in subsection 2 of this**  
139 **section.**

140           **5. Sections 348.273 and 348.274 shall expire on December 31, 2023.**

476.385. 1. The judges of the supreme court may appoint a committee consisting of at  
2 least seven associate circuit judges, who shall meet en banc and establish and maintain a  
3 schedule of fines to be paid for violations of sections 210.104, 577.070, and 577.073, and  
4 chapters 252, 301, 302, 304, 306, 307 and 390, with such fines increasing in proportion to the  
5 severity of the violation. The associate circuit judges of each county may meet en banc and  
6 adopt the schedule of fines and participation in the centralized bureau pursuant to this section.  
7 Notice of such adoption and participation shall be given in the manner provided by supreme  
8 court rule. Upon order of the supreme court, the associate circuit judges of each county may  
9 meet en banc and establish and maintain a schedule of fines to be paid for violations of  
10 municipal ordinances for cities, towns and villages electing to have violations of its municipal  
11 ordinances heard by associate circuit judges, pursuant to section 479.040; and for traffic court  
12 divisions established pursuant to section 479.500. The schedule of fines adopted for violations  
13 of municipal ordinances may be modified from time to time as the associate circuit judges of  
14 each county en banc deem advisable. No fine established pursuant to this subsection may exceed  
15 the maximum amount specified by statute or ordinance for such violation.

16           2. In no event shall any schedule of fines adopted pursuant to this section include  
17 offenses involving the following:

18           (1) Any violation resulting in personal injury or property damage to another person;

19           (2) Operating a motor vehicle while intoxicated or under the influence of intoxicants or  
20 drugs;

21           (3) Operating a vehicle with a counterfeited, altered, suspended or revoked license;

22           (4) Fleeing or attempting to elude an officer.

23           3. There shall be a centralized bureau to be established by supreme court rule in order  
24 to accept pleas of not guilty or guilty and payments of fines and court costs for violations of the  
25 laws and ordinances described in subsection 1 of this section, made pursuant to a schedule of  
26 fines established pursuant to this section. The centralized bureau shall collect, with any plea of  
27 guilty and payment of a fine, all court costs which would have been collected by the court of the  
28 jurisdiction from which the violation originated.

29           4. If a person elects not to contest the alleged violation, the person shall send payment  
30 in the amount of the fine and any court costs established for the violation to the centralized

31 bureau. Such payment shall be payable to the central violations bureau, shall be made by mail  
32 or in any other manner established by the centralized bureau, and shall constitute a plea of guilty,  
33 waiver of trial and a conviction for purposes of section 302.302, and for purposes of imposing  
34 any collateral consequence of a criminal conviction provided by law. By paying the fine and  
35 costs, the person also consents to attendance **either online or in person** at any  
36 driver-improvement program or motorcycle-rider training course ordered by the court and  
37 consents to verification of such attendance as directed by the bureau. Notwithstanding any  
38 provision of law to the contrary, the prosecutor shall not be required to sign any information,  
39 ticket or indictment if disposition is made pursuant to this subsection. In the event that any  
40 payment is made pursuant to this section by credit card or similar method, the centralized bureau  
41 may charge an additional fee in order to reflect any transaction cost, surcharge or fee imposed  
42 on the recipient of the credit card payment by the credit card company.

43 5. If a person elects to plead not guilty, such person shall send the plea of not guilty to  
44 the centralized bureau. The bureau shall send such plea and request for trial to the prosecutor  
45 having original jurisdiction over the offense. Any trial shall be conducted at the location  
46 designated by the court. The clerk of the court in which the case is to be heard shall notify in  
47 writing such person of the date certain for the disposition of such charges. The prosecutor shall  
48 not be required to sign any information, ticket or indictment until the commencement of any  
49 proceeding by the prosecutor with respect to the notice of violation.

50 6. In courts adopting a schedule of fines pursuant to this section, any person receiving  
51 a notice of violation pursuant to this section shall also receive written notification of the  
52 following:

53 (1) The fine and court costs established pursuant to this section for the violation or  
54 information regarding how the person may obtain the amount of the fine and court costs for the  
55 violation;

56 (2) That the person must respond to the notice of violation by paying the prescribed fine  
57 and court costs, or pleading not guilty and appearing at trial, and that other legal penalties  
58 prescribed by law may attach for failure to appear and dispose of the violation. The supreme  
59 court may modify the suggested forms for uniform complaint and summons for use in courts  
60 adopting the procedures provided by this section, in order to accommodate such required written  
61 notifications.

62 7. Any moneys received in payment of fines and court costs pursuant to this section shall  
63 not be considered to be state funds, but shall be held in trust by the centralized bureau for benefit  
64 of those persons or entities entitled to receive such funds pursuant to this subsection. All  
65 amounts paid to the centralized bureau shall be maintained by the centralized bureau, invested  
66 in the manner required of the state treasurer for state funds by sections 30.240, 30.250, 30.260



67 and 30.270, and disbursed as provided by the constitution and laws of this state. Any interest  
68 earned on such fund shall be payable to the director of the department of revenue for deposit into  
69 a revolving fund to be established pursuant to this subsection. The state treasurer shall be the  
70 custodian of the revolving fund, and shall make disbursements, as allowed by lawful  
71 appropriations, only to the judicial branch of state government for goods and services related to  
72 the administration of the judicial system.

73 8. Any person who receives a notice of violation subject to this section who fails to  
74 dispose of such violation as provided by this section shall be guilty of failure to appear provided  
75 by section 544.665; and may be subject to suspension of driving privileges in the manner  
76 provided by section 302.341. The centralized bureau shall notify the appropriate prosecutor of  
77 any person who fails to either pay the prescribed fine and court costs, or plead not guilty and  
78 request a trial within the time allotted by this section, for purposes of application of section  
79 544.665. The centralized bureau shall also notify the department of revenue of any failure to  
80 appear subject to section 302.341, and the department shall thereupon suspend the license of the  
81 driver in the manner provided by section 302.341, as if notified by the court.

82 9. In addition to the remedies provided by subsection 8 of this section, the centralized  
83 bureau and the courts may use the remedies provided by sections 488.010 to 488.020 for the  
84 collection of court costs payable to courts, in order to collect fines and court costs for violations  
85 subject to this section.

577.041. 1. If a person under arrest, or who has been stopped pursuant to subdivision  
2 (2) or (3) of subsection 1 of section 577.020, refuses upon the request of the officer to submit to  
3 any test allowed pursuant to section 577.020, then evidence of the refusal shall be admissible in  
4 a proceeding pursuant to section 565.024, 565.060, or 565.082, or section 577.010 or 577.012.  
5 The request of the officer shall include the reasons of the officer for requesting the person to  
6 submit to a test and also shall inform the person that evidence of refusal to take the test may be  
7 used against such person and that the person's license shall be immediately revoked upon refusal  
8 to take the test. If a person when requested to submit to any test allowed pursuant to section  
9 577.020 requests to speak to an attorney, the person shall be granted twenty minutes in which  
10 to attempt to contact an attorney. If upon the completion of the twenty-minute period the person  
11 continues to refuse to submit to any test, it shall be deemed a refusal. In this event, the officer  
12 shall, on behalf of the director of revenue, serve the notice of license revocation personally upon  
13 the person and shall take possession of any license to operate a motor vehicle issued by this state  
14 which is held by that person. The officer shall issue a temporary permit, on behalf of the director  
15 of revenue, which is valid for fifteen days and shall also give the person a notice of such person's  
16 right to file a petition for review to contest the license revocation.

17           2. The officer shall make a certified report under penalties of perjury for making a false  
18 statement to a public official. The report shall be forwarded to the director of revenue and shall  
19 include the following:

20           (1) That the officer has:

21           (a) Reasonable grounds to believe that the arrested person was driving a motor vehicle  
22 while in an intoxicated or drugged condition; or

23           (b) Reasonable grounds to believe that the person stopped, being under the age of  
24 twenty-one years, was driving a motor vehicle with a blood alcohol content of two-hundredths  
25 of one percent or more by weight; or

26           (c) Reasonable grounds to believe that the person stopped, being under the age of  
27 twenty-one years, was committing a violation of the traffic laws of the state, or political  
28 subdivision of the state, and such officer has reasonable grounds to believe, after making such  
29 stop, that the person had a blood alcohol content of two-hundredths of one percent or greater;

30           (2) That the person refused to submit to a chemical test;

31           (3) Whether the officer secured the license to operate a motor vehicle of the person;

32           (4) Whether the officer issued a fifteen-day temporary permit;

33           (5) Copies of the notice of revocation, the fifteen-day temporary permit and the notice  
34 of the right to file a petition for review, which notices and permit may be combined in one  
35 document; and

36           (6) Any license to operate a motor vehicle which the officer has taken into possession.

37           3. Upon receipt of the officer's report, the director shall revoke the license of the person  
38 refusing to take the test for a period of one year; or if the person is a nonresident, such person's  
39 operating permit or privilege shall be revoked for one year; or if the person is a resident without  
40 a license or permit to operate a motor vehicle in this state, an order shall be issued denying the  
41 person the issuance of a license or permit for a period of one year.

42           4. If a person's license has been revoked because of the person's refusal to submit to a  
43 chemical test, such person may petition for a hearing before a circuit division or associate  
44 division of the court in the county in which the arrest or stop occurred. The person may request  
45 such court to issue an order staying the revocation until such time as the petition for review can  
46 be heard. If the court, in its discretion, grants such stay, it shall enter the order upon a form  
47 prescribed by the director of revenue and shall send a copy of such order to the director. Such  
48 order shall serve as proof of the privilege to operate a motor vehicle in this state and the director  
49 shall maintain possession of the person's license to operate a motor vehicle until termination of  
50 any revocation pursuant to this section. Upon the person's request the clerk of the court shall  
51 notify the prosecuting attorney of the county and the prosecutor shall appear at the hearing on  
52 behalf of the director of revenue. At the hearing the court shall determine only:

53 (1) Whether or not the person was arrested or stopped;

54 (2) Whether or not the officer had:

55 (a) Reasonable grounds to believe that the person was driving a motor vehicle while in  
56 an intoxicated or drugged condition; or

57 (b) Reasonable grounds to believe that the person stopped, being under the age of  
58 twenty-one years, was driving a motor vehicle with a blood alcohol content of two-hundredths  
59 of one percent or more by weight; or

60 (c) Reasonable grounds to believe that the person stopped, being under the age of  
61 twenty-one years, was committing a violation of the traffic laws of the state, or political  
62 subdivision of the state, and such officer had reasonable grounds to believe, after making such  
63 stop, that the person had a blood alcohol content of two-hundredths of one percent or greater; and

64 (3) Whether or not the person refused to submit to the test.

65 5. If the court determines any issue not to be in the affirmative, the court shall order the  
66 director to reinstate the license or permit to drive.

67 6. Requests for review as provided in this section shall go to the head of the docket of  
68 the court wherein filed.

69 7. No person who has had a license to operate a motor vehicle suspended or revoked  
70 pursuant to the provisions of this section shall have that license reinstated until such person has  
71 participated in and successfully completed a substance abuse traffic offender program defined  
72 in section 577.001, or a program determined to be comparable by the department of mental  
73 health or the court. Assignment recommendations, based upon the needs assessment as  
74 described in subdivision [(23)] **(24)** of section 302.010, shall be delivered in writing to the  
75 person with written notice that the person is entitled to have such assignment recommendations  
76 reviewed by the court if the person objects to the recommendations. The person may file a  
77 motion in the associate division of the circuit court of the county in which such assignment was  
78 given, on a printed form provided by the state courts administrator, to have the court hear and  
79 determine such motion pursuant to the provisions of chapter 517. The motion shall name the  
80 person or entity making the needs assessment as the respondent and a copy of the motion shall  
81 be served upon the respondent in any manner allowed by law. Upon hearing the motion, the  
82 court may modify or waive any assignment recommendation that the court determines to be  
83 unwarranted based upon a review of the needs assessment, the person's driving record, the  
84 circumstances surrounding the offense, and the likelihood of the person committing a like  
85 offense in the future, except that the court may modify but may not waive the assignment to an  
86 education or rehabilitation program of a person determined to be a prior or persistent offender  
87 as defined in section 577.023, or of a person determined to have operated a motor vehicle with  
88 fifteen-hundredths of one percent or more by weight in such person's blood. Compliance with

89 the court determination of the motion shall satisfy the provisions of this section for the purpose  
90 of reinstating such person's license to operate a motor vehicle. The respondent's personal  
91 appearance at any hearing conducted pursuant to this subsection shall not be necessary unless  
92 directed by the court.

93 8. The fees for the substance abuse traffic offender program, or a portion thereof to be  
94 determined by the division of alcohol and drug abuse of the department of mental health, shall  
95 be paid by the person enrolled in the program. Any person who is enrolled in the program shall  
96 pay, in addition to any fee charged for the program, a supplemental fee to be determined by the  
97 department of mental health for the purposes of funding the substance abuse traffic offender  
98 program defined in section 302.010 and section 577.001. The administrator of the program shall  
99 remit to the division of alcohol and drug abuse of the department of mental health on or before  
100 the fifteenth day of each month the supplemental fee for all persons enrolled in the program, less  
101 two percent for administrative costs. Interest shall be charged on any unpaid balance of the  
102 supplemental fees due the division of alcohol and drug abuse pursuant to this section and shall  
103 accrue at a rate not to exceed the annual rates established pursuant to the provisions of section  
104 32.065, plus three percentage points. The supplemental fees and any interest received by the  
105 department of mental health pursuant to this section shall be deposited in the mental health  
106 earnings fund which is created in section 630.053.

107 9. Any administrator who fails to remit to the division of alcohol and drug abuse of the  
108 department of mental health the supplemental fees and interest for all persons enrolled in the  
109 program pursuant to this section shall be subject to a penalty equal to the amount of interest  
110 accrued on the supplemental fees due the division pursuant to this section. If the supplemental  
111 fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the  
112 department of mental health within six months of the due date, the attorney general of the state  
113 of Missouri shall initiate appropriate action of the collection of said fees and interest accrued.  
114 The court shall assess attorney fees and court costs against any delinquent program.

115 10. Any person who has had a license to operate a motor vehicle revoked [more than  
116 once for violation of the provisions of this section] **under this section and who has a prior**  
117 **alcohol-related enforcement contact, as defined in section 302.525**, shall be required to file  
118 proof with the director of revenue that any motor vehicle operated by the person is equipped with  
119 a functioning, certified ignition interlock device as a required condition of license reinstatement.  
120 Such ignition interlock device shall further be required to be maintained on all motor vehicles  
121 operated by the person for a period of not less than six months immediately following the date  
122 of reinstatement. **If the monthly monitoring reports show that the ignition interlock device**  
123 **has registered any confirmed blood alcohol concentration readings above the alcohol**  
124 **setpoint established by the department of transportation or that the person has tampered**

125 **with or circumvented the ignition interlock device, then the period for which the person**  
126 **must maintain the ignition interlock device following the date of reinstatement shall be**  
127 **extended for an additional six months.** If the person fails to maintain such proof with the  
128 director as required by this section, the license shall be rerevoked and the person shall be guilty  
129 of a class A misdemeanor.

130 11. The revocation period of any person whose license and driving privilege has been  
131 revoked under this section and who has filed proof of financial responsibility with the  
132 department of revenue in accordance with chapter 303 and is otherwise eligible, shall be  
133 terminated by a notice from the director of revenue after one year from the effective date of the  
134 revocation. Unless proof of financial responsibility is filed with the department of revenue, the  
135 revocation shall remain in effect for a period of two years from its effective date. If the person  
136 fails to maintain proof of financial responsibility in accordance with chapter 303, the person's  
137 license and driving privilege shall be rerevoked and the person shall be guilty of a class A  
138 misdemeanor.

**Section 1. Notwithstanding the provisions of section 1.140 to the contrary, the**  
2 **provisions of sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455,**  
3 **144.525, 144.610, 144.613, and 144.615, as amended by this act, shall be nonseverable, and**  
4 **if any provision is for any reason held to be invalid, such decision shall invalidate all of the**  
5 **remaining provisions of section 32.087, 144.020, 144.021, 144.069, 144.071, 144.440,**  
6 **144.450, 144.455, 144.525, 144.610, 144.613, and 144.615, as amended by this act.**

Section B. Because of the detrimental impact that lost local revenues has had on the  
2 domestic economy by placing Missouri dealers of motor vehicles, outboard motors, boats and  
3 trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard  
4 motors, boats and trailers, the repeal and reenactment of sections 32.087, 144.020, 144.021,  
5 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615 and the  
6 enactment of section 1 of this act is deemed necessary for the immediate preservation of the  
7 public health, welfare, peace and safety, and is hereby declared to be an emergency act within  
8 the meaning of the constitution, and the repeal and reenactment of sections 32.087, 144.020,  
9 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615  
10 and the enactment of section 1 of this act shall be in full force and effect upon its passage and  
11 approval.

Section C. Because immediate action is necessary to ensure the safety of the citizens of  
2 this state, the repeal and reenactment of section 302.309 of this act, and the repeal of section  
3 302.309 of this act, is deemed necessary for the immediate preservation of the public health,  
4 welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of  
5 the constitution, and the repeal and reenactment of section 302.309 of this act, and the repeal of

6 section 302.309 of this act, shall be in full force and effect July 1, 2013, or upon its passage and  
7 approval, whichever later occurs.

Section D. The repeal and reenactment of sections 302.060, 302.302, 302.304, 302.525,  
2 476.385, and 577.041, and the repeal of sections 302.060, 302.304, and 302.525 of this act shall  
3 become effective on March 3, 2014.

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