

SECOND REGULAR SESSION

SENATE BILL NO. 648

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

Pre-filed December 1, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3422S.03I

AN ACT

To repeal sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 143.011, 143.441, 144.010, 144.011, 144.014, 144.020, 144.030, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 144.710, 144.757, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, and to enact in lieu thereof seventy-one new sections relating to taxation, with penalty provisions and an effective date for certain sections.

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

Section A. Sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 2 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 3 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 4 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 5 94.605, 94.660, 94.705, 143.011, 143.441, 144.010, 144.011, 144.014, 144.020, 6 144.030, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.140, 7 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 144.710, 8 144.757, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 9 144.1015, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, are repealed 10 and seventy-one new sections enacted in lieu thereof, to be known as sections 11 32.086, 32.087, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 12 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799,

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

13 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1959, 67.2000,
14 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 143.011, 143.441,
15 144.010, 144.011, 144.014, 144.020, 144.030, 144.043, 144.049, 144.054, 144.060,
16 144.080, 144.083, 144.084, 144.109, 144.123, 144.124, 144.140, 144.190, 144.210,
17 144.285, 144.526, 144.600, 144.612, 144.655, 144.710, 144.752, 144.757, 144.759,
18 144.761, 184.845, 221.407, 238.235, 238.410, and 644.032, to read as follows:

**32.086. Notwithstanding any other provision of law, for all local
2 sales and use taxes collected by the department and remitted to a
3 political jurisdiction or taxing district, the department shall remit one
4 percent of the amount collected to the general revenue fund to offset
5 the cost of collection, unless a greater amount is specified in the local
6 sales and use tax law. The department shall not commingle the
7 remaining amounts collected with general revenues and shall remit the
8 remaining amounts collected to the political jurisdiction or taxing
9 district less any credits for erroneous payments, overpayments, and
10 dishonored checks.**

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

7 2. Any local sales tax so adopted shall become effective [on the first day
8 of the second calendar quarter after the director of revenue receives notice of
9 adoption of the local sales tax, except] as provided in subsection [18] 19 of this
10 section, and shall be imposed on all transactions on which the Missouri state
11 sales tax is imposed.

12 3. (1) Every retailer within the jurisdiction of one or more taxing entities
13 which has imposed one or more local sales taxes under the local sales tax law
14 shall add all taxes so imposed along with the tax imposed by the sales tax law of
15 the state of Missouri to the sale price and, when added, the combined tax shall
16 constitute a part of the price, and shall be a debt of the purchaser to the retailer
17 until paid, and shall be recoverable at law in the same manner as the purchase
18 price. The combined rate of the state sales tax and all local sales taxes shall be
19 the sum of the rates, multiplying the combined rate times the amount of the sale.

20 (2) For all tax years beginning on or after January 1, 2022, the

21 total combined rate of sales taxes imposed under the local sales tax law
22 shall not exceed the following amounts:

23 (a) For local sales taxes imposed under the local sales tax law by
24 a taxing entity that is incorporated as a city, town, or village, four and
25 one-half percent;

26 (b) For local sales taxes imposed under the local sales tax law by
27 a county, excluding cities not within a county, three and one-fourth
28 percent;

29 (c) For local sales taxes imposed under the local sales tax law by
30 all taxing jurisdictions other than those described in paragraphs (a)
31 and (b) of this subdivision, the total combined rate of sales taxes in any
32 given taxing jurisdiction shall not exceed three and one-fourth
33 percent. For the purposes of this paragraph, local sales taxes imposed
34 by taxing entities described in paragraphs (a) and (b) of this
35 subdivision, in a given taxing jurisdiction shall not be included in the
36 calculation of the total combined rate of sales taxes under this
37 paragraph.

38 (3) For the purposes of subdivision (2) of this subsection, no
39 transient guest tax or convention and tourism tax shall be considered
40 a local sales tax under the local sales tax law.

41 (4) In any election in which more than one sales tax levy is
42 approved by the voters, and the passage of such levies results in a
43 combined rate of sales tax in excess of the limits provided for under
44 subdivision (2) of this subsection, only the sales tax levy receiving the
45 most votes shall become effective, provided such levy does not result in
46 a combined rate of sales tax in excess of the limits provided for under
47 subdivision (2) of this subsection.

48 (5) (a) For all tax years beginning on or after January 1, 2022,
49 all taxing jurisdictions levying a local sales tax shall reduce such levy
50 to a rate that will produce substantially the same amount of revenue
51 collected from such sales tax during the fiscal year beginning on or
52 after July 1, 2019, and ending on or before June 30, 2020, plus five
53 percent of such amount.

54 (b) All taxing jurisdictions levying a local sales tax shall provide
55 data, in such form as shall be prescribed by the state auditor by rule,
56 substantiating such tax rate complies with the provisions of this
57 subdivision. The state auditor shall, within fifteen days of the date of

58 receipt, examine such information and return to the taxing jurisdiction
59 his or her findings as to compliance of the tax rate with this
60 subdivision. If the state auditor believes that a taxing jurisdiction's
61 proposed tax rate does not comply with this subdivision, then the state
62 auditor's findings shall include a recalculated tax rate, and the state
63 auditor may request a taxing jurisdiction to submit documentation
64 supporting such taxing jurisdiction's proposed tax rate. Any rule or
65 portion of a rule, as that term is defined in section 536.010 that is
66 created under the authority delegated in this section shall become
67 effective only if it complies with and is subject to all of the provisions
68 of chapter 536 and, if applicable, section 536.028. This section and
69 chapter 536 are nonseverable and if any of the powers vested with the
70 general assembly pursuant to chapter 536 to review, to delay the
71 effective date, or to disapprove and annul a rule are subsequently held
72 unconstitutional, then the grant of rulemaking authority and any rule
73 proposed or adopted after January 1, 2022, shall be invalid and void.

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

78 5.] (1) The ordinance or order imposing a local sales tax under the local
79 sales tax law shall impose a tax upon all transactions upon which the Missouri
80 state sales tax is imposed to the extent and in the manner provided in sections
81 144.010 to [144.525] 144.527, and the rules and regulations of the director of
82 revenue issued pursuant thereto[; except that the rate of the tax shall be the sum
83 of the combined rate of the state sales tax or state highway use tax and all local
84 sales taxes imposed under the provisions of the local sales tax law].

85 (2) Notwithstanding any other provision of law to the contrary, local
86 taxing jurisdictions, except those in which voters have approved a local use tax
87 under section 144.757, shall have placed on the ballot on or after the general
88 election in November 2014, but no later than the general election in November
89 2022, whether to repeal application of the local sales tax to the titling of motor
90 vehicles, trailers, boats, and outboard motors that are subject to state sales tax
91 under section 144.020 and purchased from a source other than a licensed
92 Missouri dealer. The ballot question presented to the local voters shall contain
93 substantially the following language:

94 Shall the _____ (local jurisdiction's name) discontinue applying
95 and collecting the local sales tax on the titling of motor vehicles,
96 trailers, boats, and outboard motors that were purchased from a
97 source other than a licensed Missouri dealer?

98 Approval of this measure will result in a reduction of local revenue
99 to provide for vital services for _____ (local jurisdiction's name)
100 and it will place Missouri dealers of motor vehicles, outboard
101 motors, boats, and trailers at a competitive disadvantage to
102 non-Missouri dealers of motor vehicles, outboard motors, boats, and
103 trailers.

104 YES NO

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

108 (3) If the ballot question set forth in subdivision (2) of this subsection
109 receives a majority of the votes cast in favor of the proposal, or if the local taxing
110 jurisdiction fails to place the ballot question before the voters on or before the
111 general election in November 2022, the local taxing jurisdiction shall cease
112 applying the local sales tax to the titling of motor vehicles, trailers, boats, and
113 outboard motors that were purchased from a source other than a licensed
114 Missouri dealer.

115 (4) In addition to the requirement that the ballot question set forth in
116 subdivision (2) of this subsection be placed before the voters, the governing body
117 of any local taxing jurisdiction that had previously imposed a local use tax on the
118 use of motor vehicles, trailers, boats, and outboard motors may, at any time, place
119 a proposal on the ballot at any election to repeal application of the local sales tax
120 to the titling of motor vehicles, trailers, boats, and outboard motors purchased
121 from a source other than a licensed Missouri dealer. If a majority of the votes
122 cast by the registered voters voting thereon are in favor of the proposal to repeal
123 application of the local sales tax to such titling, then the local sales tax shall no
124 longer be applied to the titling of motor vehicles, trailers, boats, and outboard
125 motors purchased from a source other than a licensed Missouri dealer. If a
126 majority of the votes cast by the registered voters voting thereon are opposed to
127 the proposal to repeal application of the local sales tax to such titling, such
128 application shall remain in effect.

129 (5) In addition to the requirement that the ballot question set forth in

130 subdivision (2) of this subsection be placed before the voters on or after the
131 general election in November 2014, and on or before the general election in
132 November 2022, whenever the governing body of any local taxing jurisdiction
133 imposing a local sales tax on the sale of motor vehicles, trailers, boats, and
134 outboard motors receives a petition, signed by fifteen percent of the registered
135 voters of such jurisdiction voting in the last gubernatorial election, and calling
136 for a proposal to be placed on the ballot at any election to repeal application of
137 the local sales tax to the titling of motor vehicles, trailers, boats, and outboard
138 motors purchased from a source other than a licensed Missouri dealer, the
139 governing body shall submit to the voters of such jurisdiction a proposal to repeal
140 application of the local sales tax to such titling. If a majority of the votes cast by
141 the registered voters voting thereon are in favor of the proposal to repeal
142 application of the local sales tax to such titling, then the local sales tax shall no
143 longer be applied to the titling of motor vehicles, trailers, boats, and outboard
144 motors purchased from a source other than a licensed Missouri dealer. If a
145 majority of the votes cast by the registered voters voting thereon are opposed to
146 the proposal to repeal application of the local sales tax to such titling, such
147 application shall remain in effect.

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

150 (7) If any local sales tax on the titling of motor vehicles, trailers, boats,
151 and outboard motors purchased from a source other than a licensed Missouri
152 dealer is repealed, such repeal shall take effect [on the first day of the second
153 calendar quarter after the election] **as provided in subsection 19 of this**
154 **section.** If any local sales tax on the titling of motor vehicles, trailers, boats,
155 and outboard motors purchased from a source other than a licensed Missouri
156 dealer is required to cease to be applied or collected due to failure of a local
157 taxing jurisdiction to hold an election pursuant to subdivision (2) of this
158 subsection, such cessation shall take effect on March 1, 2023.

159 (8) Notwithstanding any provision of law to the contrary, if any local sales
160 tax on the titling of motor vehicles, trailers, boats, and outboard motors
161 purchased from a source other than a licensed Missouri dealer is repealed after
162 the general election in November 2014, or if the taxing jurisdiction failed to
163 present the ballot to the voters at a general election on or before November 2022,
164 then the governing body of such taxing jurisdiction may, at any election
165 subsequent to the repeal or after the general election in November 2022, if the

166 jurisdiction failed to present the ballot to the voters, place before the voters the
167 issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and
168 outboard motors that are subject to state sales tax under section 144.020 that
169 were purchased from a source other than a licensed Missouri dealer. The ballot
170 question presented to the local voters shall contain substantially the following
171 language:

172 Shall the _____ (local jurisdiction's name) apply and collect the
173 local sales tax on the titling of motor vehicles, trailers, boats, and
174 outboard motors that are subject to state sales tax under section
175 144.020 and purchased from a source other than a licensed
176 Missouri dealer?

177 Approval of this measure will result in an increase of local revenue
178 to provide for vital services for _____ (local jurisdiction's name),
179 and it will remove a competitive advantage that non-Missouri
180 dealers of motor vehicles, outboard motors, boats, and trailers have
181 over Missouri dealers of motor vehicles, outboard motors, boats,
182 and trailers.

183 YES NO

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

187 (9) If any local sales tax on the titling of motor vehicles, trailers, boats,
188 and outboard motors purchased from a source other than a licensed Missouri
189 dealer is adopted, such tax shall take effect and be imposed [on the first day of
190 the second calendar quarter after the election] **as provided in subsection 19**
191 **of this section.**

192 [6.] 5. On and after the effective date of any local sales tax imposed
193 under the provisions of the local sales tax law, the director of revenue shall
194 perform all functions incident to the administration, collection, enforcement, and
195 operation of the tax, and the director of revenue shall collect in addition to the
196 sales tax for the state of Missouri all additional local sales taxes authorized under
197 the authority of the local sales tax law. All local sales taxes imposed under the
198 local sales tax law together with all taxes imposed under the sales tax law of the
199 state of Missouri shall be collected together and reported upon such forms and
200 under such administrative rules and regulations as may be prescribed by the
201 director of revenue.

202 [7.] 6. All applicable provisions contained in sections 144.010 to [144.525]
203 144.527 governing the state sales tax and section 32.057, the uniform
204 confidentiality provision, shall apply to the collection of any local sales tax
205 imposed under the local sales tax law except as modified by the local sales tax
206 law.

207 [8.] 7. All exemptions granted to agencies of government, organizations,
208 persons and to the sale of certain articles and items of tangible personal property
209 and taxable services under the provisions of sections 144.010 to [144.525]
210 144.527, as these sections now read and as they may hereafter be amended, it
211 being the intent of this general assembly to ensure that the same sales tax
212 exemptions granted from the state sales tax law also be granted under the local
213 sales tax law, are hereby made applicable to the imposition and collection of all
214 local sales taxes imposed under the local sales tax law.

215 [9.] 8. The same sales tax permit, exemption certificate and retail
216 certificate required by sections 144.010 to [144.525] 144.527 for the
217 administration and collection of the state sales tax shall satisfy the requirements
218 of the local sales tax law, and no additional permit or exemption certificate or
219 retail certificate shall be required; except that the director of revenue may
220 prescribe a form of exemption certificate for an exemption from any local sales tax
221 imposed by the local sales tax law.

222 [10.] 9. All discounts allowed the retailer under the provisions of the
223 state sales tax law for the collection of and for payment of taxes under the
224 provisions of the state sales tax law are hereby allowed and made applicable to
225 any local sales tax collected under the provisions of the local sales tax law.

226 [11.] 10. The penalties provided in section 32.057 and sections 144.010
227 to [144.525] 144.527 for a violation of the provisions of those sections are hereby
228 made applicable to violations of the provisions of the local sales tax law.

229 [12.] 11. (1) For the purposes of any local sales tax imposed by an
230 ordinance or order under the local sales tax law, all sales, except the sale of motor
231 vehicles, trailers, boats, and outboard motors required to be titled under the laws
232 of the state of Missouri, shall be deemed to be consummated at the place of
233 business of the retailer unless the tangible personal property sold is delivered by
234 the retailer or his agent to an out-of-state destination. In the event a retailer has
235 more than one place of business in this state which participates in the sale, the
236 sale shall be deemed to be consummated at the place of business of the retailer
237 where the initial order for the tangible personal property is taken, even though

238 the order must be forwarded elsewhere for acceptance, approval of credit,
239 shipment or billing. A sale by a retailer's agent or employee shall be deemed to
240 be consummated at the place of business from which he works.

241 (2) For the purposes of any local sales tax imposed by an ordinance or
242 order under the local sales tax law, the sales tax upon the titling of all motor
243 vehicles, trailers, boats, and outboard motors shall be imposed at the rate in
244 effect at the location of the residence of the purchaser, and remitted to that local
245 taxing entity, and not at the place of business of the retailer, or the place of
246 business from which the retailer's agent or employee works.

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

252 [13.] **12.** Local sales taxes shall not be imposed on the seller of motor
253 vehicles, trailers, boats, and outboard motors required to be titled under the laws
254 of the state of Missouri, but shall be collected from the purchaser by the director
255 of revenue at the time application is made for a certificate of title, if the address
256 of the applicant is within a taxing entity imposing a local sales tax under the
257 local sales tax law.

258 [14.] **13.** The director of revenue and any of his deputies, assistants and
259 employees who have any duties or responsibilities in connection with the
260 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
261 or recording of funds which come into the hands of the director of revenue under
262 the provisions of the local sales tax law shall enter a surety bond or bonds
263 payable to any and all taxing entities in whose behalf such funds have been
264 collected under the local sales tax law in the amount of one hundred thousand
265 dollars for each such tax; but the director of revenue may enter into a blanket
266 bond covering himself and all such deputies, assistants and employees. The cost
267 of any premium for such bonds shall be paid by the director of revenue from the
268 share of the collections under the sales tax law retained by the director of
269 revenue for the benefit of the state.

270 [15.] **14.** The director of revenue shall annually report on his
271 management of each trust fund which is created under the local sales tax law and
272 administration of each local sales tax imposed under the local sales tax law. He
273 shall provide each taxing entity imposing one or more local sales taxes authorized

274 by the local sales tax law with a detailed accounting of the source of all funds
275 received by him for the taxing entity. Notwithstanding any other provisions of
276 law, the state auditor shall annually audit each trust fund. A copy of the
277 director's report and annual audit shall be forwarded to each taxing entity
278 imposing one or more local sales taxes.

279 **[16.] 15.** Within the boundaries of any taxing entity where one or more
280 local sales taxes have been imposed, if any person is delinquent in the payment
281 of the amount required to be paid by him under the local sales tax law or in the
282 event a determination has been made against him for taxes and penalty under
283 the local sales tax law, the limitation for bringing suit for the collection of the
284 delinquent tax and penalty shall be the same as that provided in sections 144.010
285 to ~~[144.525]~~ **144.527**. Where the director of revenue has determined that suit
286 must be filed against any person for the collection of delinquent taxes due the
287 state under the state sales tax law, and where such person is also delinquent in
288 payment of taxes under the local sales tax law, the director of revenue shall
289 notify the taxing entity in the event any person fails or refuses to pay the amount
290 of any local sales tax due so that appropriate action may be taken by the taxing
291 entity.

292 **[17.] 16.** Where property is seized by the director of revenue under the
293 provisions of any law authorizing seizure of the property of a taxpayer who is
294 delinquent in payment of the tax imposed by the state sales tax law, and where
295 such taxpayer is also delinquent in payment of any tax imposed by the local sales
296 tax law, the director of revenue shall permit the taxing entity to join in any sale
297 of property to pay the delinquent taxes and penalties due the state and to the
298 taxing entity under the local sales tax law. The proceeds from such sale shall
299 first be applied to all sums due the state, and the remainder, if any, shall be
300 applied to all sums due such taxing entity.

301 **[18.] 17.** If a local sales tax has been in effect for at least one year under
302 the provisions of the local sales tax law and voters approve reimposition of the
303 same local sales tax at the same rate at an election as provided for in the local
304 sales tax law prior to the date such tax is due to expire, the tax so reimposed
305 shall become effective ~~[the first day of the first calendar quarter after the director~~
306 ~~receives a certified copy of the ordinance, order or resolution accompanied by a~~
307 ~~map clearly showing the boundaries thereof and the results of such election,~~
308 ~~provided that such ordinance, order or resolution and all necessary accompanying~~
309 ~~materials are received by the director at least thirty days prior to the expiration~~

310 of such tax. Any administrative cost or expense incurred by the state as a result
311 of the provisions of this subsection shall be paid by the city or county reimposing
312 such tax] as provided by subsection 19 of this section.

313 **18. If the boundaries of a city in which a sales tax has been**
314 **imposed shall thereafter be changed or altered, the city clerk shall**
315 **forward to the director of revenue by United States registered mail or**
316 **certified mail a certified copy of the ordinance adding or detaching**
317 **territory from the city within ten days of adoption of the**
318 **ordinance. The ordinance shall reflect the effective date of the**
319 **ordinance and shall be accompanied by a map of the city clearly**
320 **showing the territory added or detached from the city**
321 **boundaries. Upon receipt of the ordinance and map, the tax imposed**
322 **under the local sales tax law shall be effective in the added territory or**
323 **abolished in the detached territory on the first day of a calendar**
324 **quarter after one hundred twenty days' notice to sellers.**

325 **19. (1) The effective date for the imposition, repeal, or rate**
326 **change of each local sales and use tax is the first day of the calendar**
327 **quarter after a minimum of one hundred twenty days' notice to sellers.**
328 **In all cases where notice is required to be made to the director of**
329 **revenue by a local taxing jurisdiction, such notice shall be made at**
330 **least one hundred twenty days prior to the effective date for the**
331 **imposition, repeal, or rate change of a local sales and use tax.**

332 **(2) The effective date for any local jurisdiction boundary change**
333 **for sales and use tax purposes is the first day of the calendar quarter**
334 **after a minimum of one hundred twenty days' notice to sellers.**

335 **20. (1) If a sales or use tax rate is increased, the new rate shall**
336 **apply to the first billing period starting on or after the effective date**
337 **of the increase;**

338 **(2) If a sales or use tax rate is decreased, the new rate shall**
339 **apply to bills rendered on or after the effective date of the decrease.**

66.620. 1. All county sales taxes collected by the director of revenue
2 under sections 66.600 to 66.630 on behalf of any county[, less one percent for cost
3 of collection which shall be deposited in the state's general revenue fund after
4 payment of premiums for surety bonds as provided in section 32.087,] shall be
5 deposited in a special trust fund, which is hereby created, to be known as the
6 "County Sales Tax Trust Fund". [The moneys in the county sales tax trust fund
7 shall not be deemed to be state funds and shall not be commingled with any funds

8 of the state.] The director of revenue shall keep accurate records of the amount
9 of money in the trust fund which was collected in each county imposing a county
10 sales tax, and the records shall be open to the inspection of officers of the county
11 and the public. Not later than the tenth day of each month, the director of
12 revenue shall distribute all moneys deposited in the trust fund during the
13 preceding month to the county which levied the tax; such funds shall be deposited
14 with the treasurer of the county and all expenditures of funds arising from the
15 county sales tax trust fund shall be by an appropriation act to be enacted by the
16 legislative council of the county, and to the cities, towns and villages located
17 wholly or partly within the county which levied the tax in the manner as set forth
18 in sections 66.600 to 66.630.

19 2. In any county not adopting an additional sales tax and alternate
20 distribution system as provided in section 67.581, for the purposes of distributing
21 the county sales tax, the county shall be divided into two groups, "Group A" and
22 "Group B". Group A shall consist of all cities, towns and villages which are
23 located wholly or partly within the county which levied the tax and which had a
24 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the
25 day prior to the adoption of the county sales tax ordinance, except that beginning
26 January 1, 1980, group A shall consist of all cities, towns and villages which are
27 located wholly or partly within the county which levied the tax and which had a
28 city sales tax approved by the voters of such city under the provisions of sections
29 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For
30 the purposes of determining the location of consummation of sales for distribution
31 of funds to cities, towns and villages in group A, the boundaries of any such city,
32 town or village shall be the boundary of that city, town or village as it existed on
33 March 19, 1984. Group B shall consist of all cities, towns and villages which are
34 located wholly or partly within the county which levied the tax and which did not
35 have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on
36 the day prior to the adoption of the county sales tax ordinance, and shall also
37 include all unincorporated areas of the county which levied the tax; except that,
38 beginning January 1, 1980, group B shall consist of all cities, towns and villages
39 which are located wholly or partly within the county which levied the tax and
40 which did not have a city sales tax approved by the voters of such city under the
41 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the
42 county sales tax and shall also include all unincorporated areas of the county
43 which levied the tax.

44 3. Until January 1, 1994, the director of revenue shall distribute to the
45 cities, towns and villages in group A the taxes based on the location in which the
46 sales were deemed consummated under section 66.630 and subsection 12 of
47 section 32.087. Except for distribution governed by section 66.630, after
48 deducting the distribution to the cities, towns and villages in group A, the
49 director of revenue shall distribute the remaining funds in the county sales tax
50 trust fund to the cities, towns and villages and the county in group B as follows:
51 to the county which levied the tax, a percentage of the distributable revenue
52 equal to the percentage ratio that the population of the unincorporated areas of
53 the county bears to the total population of group B; and to each city, town or
54 village in group B located wholly within the taxing county, a percentage of the
55 distributable revenue equal to the percentage ratio that the population of such
56 city, town or village bears to the total population of group B; and to each city,
57 town or village located partly within the taxing county, a percentage of the
58 distributable revenue equal to the percentage ratio that the population of that
59 part of the city, town or village located within the taxing county bears to the total
60 population of group B.

61 4. From January 1, 1994, until December 31, 2016, the director of revenue
62 shall distribute to the cities, towns and villages in group A a portion of the taxes
63 based on the location in which the sales were deemed consummated under section
64 66.630 and subsection 12 of section 32.087 in accordance with the formula
65 described in this subsection and in subsection 6. After deducting the distribution
66 to the cities, towns and villages in group A, the director of revenue shall
67 distribute funds in the county sales tax trust fund to the cities, towns and
68 villages and the county in group B as follows: to the county which levied the tax,
69 ten percent multiplied by the percentage of the population of unincorporated
70 county which has been annexed or incorporated since April 1, 1993, multiplied by
71 the total of all sales tax revenues countywide, and a percentage of the remaining
72 distributable revenue equal to the percentage ratio that the population of
73 unincorporated areas of the county bears to the total population of group B; and
74 to each city, town or village in group B located wholly within the taxing county,
75 a percentage of the remaining distributable revenue equal to the percentage ratio
76 that the population of such city, town or village bears to the total population of
77 group B; and to each city, town or village located partly within the taxing county,
78 a percentage of the remaining distributable revenue equal to the percentage ratio
79 that the population of that part of the city, town or village located within the

80 taxing county bears to the total population of group B.

81 5. (1) From and after January 1, 2017, in each year in which the total
82 revenues from the county sales tax collected under sections 66.600 to 66.630 in
83 the previous calendar year are less than or equal to the amount of such revenues
84 which were collected in the calendar year 2014, the director of revenue shall
85 distribute to the cities, towns, and villages in group A and the cities, towns, and
86 villages, and the county in group B, the amounts required to be distributed under
87 the formula described in subsection 4 and in subsection 6 of this section. From
88 and after January 1, 2017, in each year in which the total revenues from the
89 county sales tax collected under sections 66.600 to 66.630 in the previous
90 calendar year is greater than the amount of such revenues which were collected
91 in the calendar year 2014, the director of revenue shall distribute to the cities,
92 towns, and villages in group A a portion of the taxes based on the location in
93 which the sales were deemed consummated under section 66.630 and subsection
94 12 of section 32.087, in accordance with the formula described in this subsection
95 and in subsection 6. After deducting the distribution to the cities, towns, and
96 villages in group A, the director of revenue shall, subject to the limitation
97 described in subdivision (2) of this subsection, distribute funds in the county sales
98 tax trust fund to the cities, towns, and villages, and the county in group B as
99 follows: to the county which levied the tax, ten percent multiplied by the
100 percentage of the population of unincorporated county which has been annexed
101 or incorporated since April 1, 1993, multiplied by the total of all sales tax
102 revenues countywide, and a percentage of the remaining distributable revenue
103 equal to the percentage ratio that the population of unincorporated areas of the
104 county bears to the total population of group B as adjusted such that no city,
105 town, or village in group B shall receive a distribution that is less than fifty
106 percent of the amount of taxes generated within such city, town, or village based
107 on the location in which the sales were deemed consummated under section
108 66.630 and subsection 12 of section 32.087; and to each city, town, or village in
109 group B located wholly within the taxing county, a percentage of the remaining
110 distributable revenue equal to the percentage ratio that the population of such
111 city, town, or village bears to the total population of group B, as adjusted such
112 that no city, town, or village in group B shall receive a distribution that is less
113 than fifty percent of the amount of taxes generated within such city, town, or
114 village based on the location in which the sales were deemed consummated under
115 section 66.630 and subsection 12 of section 32.087; and to each city, town, or

116 village located partly within the taxing county, a percentage of the remaining
117 distributable revenue equal to the percentage ratio that the population of that
118 part of the city, town, or village located within the taxing county bears to the
119 total population of group B, as adjusted such that no city, town, or village in
120 group B shall receive a distribution that is less than fifty percent of the amount
121 of taxes generated within such city, town, or village based on the location in
122 which the sales were deemed consummated under section 66.630 and subsection
123 12 of section 32.087.

124 (2) For purposes of making any adjustment required by this subsection,
125 the director of revenue shall, prior to any distribution to the county or to each
126 city, town, or village in group B located wholly or partly within the taxing county,
127 identify each city, town, or village in group B located wholly or partly within the
128 taxing county that would receive a distribution that is less than fifty percent of
129 the amount of taxes generated within such city, town, or village based on the
130 location in which the sales were deemed consummated under section 66.630 and
131 subsection 12 of section 32.087 if no adjustments were made and calculate the
132 difference between the amount that the distribution to each such city, town, or
133 village would have been without any adjustment and the amount that equals fifty
134 percent of the amount of taxes generated within such city, town, or village based
135 on the location in which the sales were deemed consummated under section
136 66.630 and subsection 12 of section 32.087. Thereafter, the director of revenue
137 shall determine the amount of any adjustment under this subsection as follows:

138 (a) If the aggregate amount of the difference calculated in accordance with
139 this subsection is less than or equal to the aggregate increase in the remaining
140 distributable revenue for the applicable period in the current calendar year over
141 the remaining distributable revenue for the corresponding period in the calendar
142 year 2014, the director of revenue shall deduct the amount of such difference from
143 the remaining distributable revenue and distribute an allocable portion of the
144 amount of such difference to each city, town, or village that would otherwise have
145 received a distribution that is less than fifty percent of the amount of taxes
146 generated within such city, town, or village based on the location in which the
147 sales were deemed consummated under section 66.630 and subsection 12 of
148 section 32.087 if no adjustment were made, such that each such city, town, or
149 village receives a distribution that is equal to fifty percent of the amount of taxes
150 generated within such city, town, or village based on the location in which the
151 sales were deemed consummated under section 66.630 and subsection 12 of

152 section 32.087;

153 (b) If, however, the aggregate amount of the difference calculated in
154 accordance with this subsection is greater than the aggregate increase in the
155 remaining distributable revenue for the applicable period in the current calendar
156 year over the remaining distributable revenue for the corresponding period in the
157 calendar year 2014, the director of revenue shall deduct from the remaining
158 distributable revenue an amount equal to the difference between the remaining
159 distributable revenue for the applicable period in the current calendar year and
160 the remaining distributable revenue for the corresponding period in the calendar
161 year 2014 and distribute an allocable portion of the amount of such difference to
162 each city, town, or village that would otherwise have received a distribution that
163 is less than fifty percent of the amount of taxes generated within such city, town,
164 or village based on the location in which the sales were deemed consummated
165 under section 66.630 and subsection 12 of section 32.087 if no adjustment were
166 made, such that each such city, town, or village receives a distribution that
167 includes an adjustment that is proportionate to the amount of the adjustment
168 that would otherwise have been made if such adjustment were calculated in
169 accordance with paragraph (a) of this subdivision;

170 (c) After determining the amount of the adjustment and making the
171 allocation in accordance with paragraph (a) or (b) of this subdivision, as
172 applicable, the director of revenue shall thereafter distribute the remaining
173 distributable revenue, as adjusted, to the county and to each city, town, or village
174 in group B located wholly or partly within the taxing county in the manner
175 provided in this subsection.

176 (3) For purposes of this subsection, if a city, town, or village is partly in
177 group A and partly in group B, the director of revenue shall calculate fifty percent
178 of the amount of taxes generated within such city, town, or village based on the
179 location in which the sales were deemed consummated under section 66.630 and
180 subsection 12 of section 32.087 by multiplying fifty percent by the amount of all
181 county sales taxes collected by the director of revenue under sections 66.600 to
182 66.630, less one percent for cost of collection, that are generated within such city,
183 town, or village based on the location in which the sales were deemed
184 consummated under section 66.630 and subsection 12 of section 32.087,
185 regardless of whether such taxes are deemed consummated in group A or group
186 B.

187 6. (1) For purposes of administering the distribution formula of

188 subsections 4 and 5 of this section, the revenues arising each year from sales
189 occurring within each group A city, town or village shall be distributed as follows:
190 until such revenues reach the adjusted county average, as hereinafter defined,
191 there shall be distributed to the city, town or village all of such revenues reduced
192 by the percentage which is equal to ten percent multiplied by the percentage of
193 the population of unincorporated county which has been annexed or incorporated
194 after April 1, 1993; and once revenues exceed the adjusted county average, total
195 revenues shall be shared in accordance with the redistribution formula as defined
196 in this subsection.

197 (2) For purposes of this subsection, the "adjusted county average" is the
198 per capita countywide average of all sales tax distributions during the prior
199 calendar year reduced by the percentage which is equal to ten percent multiplied
200 by the percentage of the population of unincorporated county which has been
201 annexed or incorporated after April 1, 1993; the redistribution formula is as
202 follows: during 1994, each group A city, town and village shall receive that
203 portion of the revenues arising from sales occurring within the municipality that
204 remains after deducting therefrom an amount equal to the cumulative sales tax
205 revenues arising from sales within the municipality multiplied by the percentage
206 which is the sum of ten percent multiplied by the percentage of the population of
207 unincorporated county which has been annexed or incorporated after April 1,
208 1993, and the percentage, if greater than zero, equal to the product of 8.5
209 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the
210 total of cumulative per capita sales taxes arising from sales within the
211 municipality less the adjusted county average. During 1995, each group A city,
212 town and village shall receive that portion of the revenues arising from sales
213 occurring within the municipality that remains after deducting therefrom an
214 amount equal to the cumulative sales tax revenues arising from sales within the
215 municipality multiplied by the percentage which is the sum of ten percent
216 multiplied by the percentage of the population of unincorporated county which
217 has been annexed or incorporated after April 1, 1993, and the percentage, if
218 greater than zero, equal to the product of seventeen multiplied by the logarithm
219 (to base 10) of the product of 0.035 multiplied by the total of cumulative per
220 capita sales taxes arising from sales within the municipality less the adjusted
221 county average. From January 1, 1996, until January 1, 2000, each group A city,
222 town and village shall receive that portion of the revenues arising from sales
223 occurring within the municipality that remains after deducting therefrom an

224 amount equal to the cumulative sales tax revenues arising from sales within the
225 municipality multiplied by the percentage which is the sum of ten percent
226 multiplied by the percentage of the population of unincorporated county which
227 has been annexed or incorporated after April 1, 1993, and the percentage, if
228 greater than zero, equal to the product of 25.5 multiplied by the logarithm (to
229 base 10) of the product of 0.035 multiplied by the total of cumulative per capita
230 sales taxes arising from sales within the municipality less the adjusted county
231 average. From and after January 1, 2000, the distribution formula covering the
232 period from January 1, 1996, until January 1, 2000, shall continue to apply,
233 except that the percentage computed for sales arising within the municipalities
234 shall be not less than 7.5 percent for municipalities within which sales tax
235 revenues exceed the adjusted county average, nor less than 12.5 percent for
236 municipalities within which sales tax revenues exceed the adjusted county
237 average by at least twenty-five percent.

238 (3) For purposes of applying the redistribution formula to a municipality
239 which is partly within the county levying the tax, the distribution shall be
240 calculated alternately for the municipality as a whole, except that the factor for
241 annexed portion of the county shall not be applied to the portion of the
242 municipality which is not within the county levying the tax, and for the portion
243 of the municipality within the county levying the tax. Whichever calculation
244 results in the larger distribution to the municipality shall be used.

245 (4) Notwithstanding any other provision of this section, the fifty percent
246 of additional sales taxes as described in section 99.845 arising from economic
247 activities within the area of a redevelopment project established after July 12,
248 1990, pursuant to sections 99.800 to 99.865, while tax increment financing
249 remains in effect shall be deducted from all calculations of countywide sales
250 taxes, shall be distributed directly to the municipality involved, and shall be
251 disregarded in calculating the amounts distributed or distributable to the
252 municipality. Further, any agreement, contract or covenant entered into prior to
253 July 12, 1990, between a municipality and any other political subdivision which
254 provides for an appropriation of incremental sales tax revenues to the special
255 allocation fund of a tax increment financing project while tax increment financing
256 remains in effect shall continue to be in full force and effect and the sales taxes
257 so appropriated shall be deducted from all calculations of countywide sales taxes,
258 shall be distributed directly to the municipality involved, and shall be
259 disregarded in calculating the amounts distributed or distributable to the

260 municipality. In addition, and notwithstanding any other provision of this
261 chapter to the contrary, economic development funds shall be distributed in full
262 to the municipality in which the sales producing them were deemed
263 consummated. Additionally, economic development funds shall be deducted from
264 all calculations of countywide sales taxes and shall be disregarded in calculating
265 the amounts distributed or distributable to the municipality. As used in this
266 subdivision, the term "economic development funds" means the amount of sales
267 tax revenue generated in any fiscal year by projects authorized pursuant to
268 chapter 99 or chapter 100 in connection with which such sales tax revenue was
269 pledged as security for, or was guaranteed by a developer to be sufficient to pay,
270 outstanding obligations under any agreement authorized by chapter 100, entered
271 into or adopted prior to September 1, 1993, between a municipality and another
272 public body. The cumulative amount of economic development funds allowed
273 under this provision shall not exceed the total amount necessary to amortize the
274 obligations involved.

275 7. If the qualified voters of any city, town or village vote to change or alter
276 its boundaries by annexing any unincorporated territory included in group B or
277 if the qualified voters of one or more city, town or village in group A and the
278 qualified voters of one or more city, town or village in group B vote to consolidate,
279 the area annexed or the area consolidated which had been a part of group B shall
280 remain a part of group B after annexation or consolidation. After the effective
281 date of the annexation or consolidation, the annexing or consolidated city, town
282 or village shall receive a percentage of the group B distributable revenue equal
283 to the percentage ratio that the population of the annexed or consolidated area
284 bears to the total population of group B and such annexed area shall not be
285 classified as unincorporated area for determination of the percentage allocable to
286 the county. If the qualified voters of any two or more cities, towns or villages in
287 group A each vote to consolidate such cities, towns or villages, then such
288 consolidated cities, towns or villages shall remain a part of group A. For the
289 purpose of sections 66.600 to 66.630, population shall be as determined by the
290 last federal decennial census or the latest census that determines the total
291 population of the county and all political subdivisions therein. For the purpose
292 of calculating the adjustment based on the percentage of unincorporated county
293 population which is annexed after April 1, 1993, the accumulated percentage
294 immediately before each census shall be used as the new percentage base after
295 such census. After any annexation, incorporation or other municipal boundary

296 change affecting the unincorporated area of the county, the chief elected official
297 of the county shall certify the new population of the unincorporated area of the
298 county and the percentage of the population which has been annexed or
299 incorporated since April 1, 1993, to the director of revenue. After the adoption
300 of the county sales tax ordinance, any city, town or village in group A may by
301 adoption of an ordinance by its governing body cease to be a part of group A and
302 become a part of group B. Within ten days after the adoption of the ordinance
303 transferring the city, town or village from one group to the other, the clerk of the
304 transferring city, town or village shall forward to the director of revenue, by
305 registered mail, a certified copy of the ordinance. Distribution to such city as a
306 part of its former group shall cease and as a part of its new group shall begin on
307 the first day of January of the year following notification to the director of
308 revenue, provided such notification is received by the director of revenue on or
309 before the first day of July of the year in which the transferring ordinance is
310 adopted. If such notification is received by the director of revenue after the first
311 day of July of the year in which the transferring ordinance is adopted, then
312 distribution to such city as a part of its former group shall cease and as a part of
313 its new group shall begin the first day of July of the year following such
314 notification to the director of revenue. Once a group A city, town or village
315 becomes a part of group B, such city may not transfer back to group A.

316 8. If any city, town or village shall hereafter change or alter its
317 boundaries, the city clerk of the municipality shall forward to the director of
318 revenue, by registered mail, a certified copy of the ordinance adding or detaching
319 territory from the municipality. The ordinance shall reflect the effective date
320 thereof, and shall be accompanied by a map of the municipality clearly showing
321 the territory added thereto or detached therefrom. Upon receipt of the ordinance
322 and map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and
323 allocated in accordance with the provisions of this section on the effective date of
324 the change of the municipal boundary so that the proper percentage of group B
325 distributable revenue is allocated to the municipality in proportion to any
326 annexed territory. If any area of the unincorporated county elects to incorporate
327 subsequent to the effective date of the county sales tax as set forth in sections
328 66.600 to 66.630, the newly incorporated municipality shall remain a part of
329 group B. The city clerk of such newly incorporated municipality shall forward to
330 the director of revenue, by registered mail, a certified copy of the incorporation
331 election returns and a map of the municipality clearly showing the boundaries

332 thereof. The certified copy of the incorporation election returns shall reflect the
333 effective date of the incorporation. Upon receipt of the incorporation election
334 returns and map, the tax imposed by sections 66.600 to 66.630 shall be
335 distributed and allocated in accordance with the provisions of this section on the
336 effective date of the incorporation.

337 9. The director of revenue may authorize the state treasurer to make
338 refunds from the amounts in the trust fund and credited to any county for
339 erroneous payments and overpayments made, and may redeem dishonored checks
340 and drafts deposited to the credit of such counties. If any county abolishes the
341 tax, the county shall notify the director of revenue of the action [at least ninety
342 days] prior to the effective date of the repeal and the **repeal shall be effective**
343 **as provided by subsection 19 of section 32.087.** The director of revenue
344 may order retention in the trust fund, for a period of one year, of two percent of
345 the amount collected after receipt of such notice to cover possible refunds or
346 overpayment of the tax and to redeem dishonored checks and drafts deposited to
347 the credit of such accounts. After one year has elapsed after the effective date of
348 abolition of the tax in such county, the director of revenue shall remit the balance
349 in the account to the county and close the account of that county. The director
350 of revenue shall notify each county of each instance of any amount refunded or
351 any check redeemed from receipts due the county.

352 10. Except as modified in sections 66.600 to 66.630, all provisions of
353 sections 32.085 [and] **to** 32.087 shall apply to the tax imposed under sections
354 66.600 to 66.630.

67.395. 1. All sales taxes collected by the director of revenue under
2 sections 67.391 to 67.395 on behalf of any county[, less one percent for cost of
3 collection which shall be deposited in the state's general revenue fund after
4 payment of premiums for surety bonds as provided in section 32.087] shall be
5 deposited with the state treasurer in a special trust fund, which is hereby
6 created, to be known as the "County Anti-Drug Sales Tax Trust Fund". [The
7 moneys in the county anti-drug sales tax trust fund shall not be deemed to be
8 state funds and shall not be commingled with any funds of the state.] The
9 director of revenue shall keep accurate records of the amount of money in the
10 trust fund which was collected in each county imposing a sales tax under sections
11 67.391 to 67.395, and the records shall be open to the inspection of officers of the
12 county and the public. Not later than the tenth day of each month, the director
13 of revenue shall distribute all moneys deposited in the trust fund during the

14 preceding month to the county which levied the tax. Such funds shall be
15 deposited with the county treasurer of each such county, and all expenditures of
16 funds arising from the county anti-drug sales tax trust fund shall be by an
17 appropriation act to be enacted by the governing body of each such county.

18 2. The director of revenue may authorize the state treasurer to make
19 refunds from the amounts in the trust fund and credited to any county for
20 erroneous payments and overpayments made, and may redeem dishonored checks
21 and drafts deposited to the credit of such counties. If any county abolishes the
22 tax, the county shall notify the director of revenue of the action [at least ninety
23 days] prior to the effective date of the repeal and the **repeal shall be effective**
24 **as provided by subsection 19 of section 32.087.** The director of revenue
25 may order retention in the trust fund, for a period of one year, of two percent of
26 the amount collected after receipt of such notice to cover possible refunds or
27 overpayment of the tax and to redeem dishonored checks and drafts deposited to
28 the credit of such accounts. After one year has elapsed after the effective date of
29 abolition of the tax in such county, the director of revenue shall authorize the
30 state treasurer to remit the balance in the account to the county and close the
31 account of that county. The director of revenue shall notify each county of each
32 instance of any amount refunded or any check redeemed from receipts due the
33 county.

34 3. Except as modified in sections 67.391 to 67.395, all provisions of
35 sections 32.085 [and] **to** 32.087 shall apply to the tax imposed under sections
36 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue
2 under sections 67.500 to 67.545 on behalf of any county[, less one percent for cost
3 of collection, which shall be deposited in the state's general revenue fund after
4 payment of premiums for surety bonds as provided in section 32.087,] shall be
5 deposited with the state treasurer in a county sales tax trust fund, which fund
6 shall be separate and apart from the county sales tax trust fund established by
7 section 66.620. [The moneys in such county sales tax trust fund shall not be
8 deemed to be state funds and shall not be commingled with any funds of the
9 state.] The director of revenue shall keep accurate records of the amount of
10 money in the trust fund which was collected in each county imposing a county
11 sales tax, and the records shall be open to the inspection of officers of the county
12 and to the public. Not later than the tenth day of each month the director of
13 revenue shall distribute all moneys deposited in the trust fund during the

14 preceding month by distributing to the county treasurer, or such other officer as
15 may be designated by the county ordinance or order, of each county imposing the
16 tax authorized by sections 67.500 to 67.545, the sum due the county as certified
17 by the director of revenue.

18 2. The director of revenue may authorize the state treasurer to make
19 refunds from the amounts in the trust fund and credited to any county for
20 erroneous payments and overpayments made, and may redeem dishonored checks
21 and drafts deposited to the credit of such counties. If any county abolishes the
22 tax, the county shall notify the director of revenue of the action [at least ninety
23 days] prior to the effective date of the repeal, and the **repeal shall be effective**
24 **as provided by subsection 19 of section 32.087.** The director of revenue
25 may order retention in the trust fund, for a period of one year, of two percent of
26 the amount collected after receipt of such notice to cover possible refunds or
27 overpayment of the tax and to redeem dishonored checks and drafts deposited to
28 the credit of such accounts. After one year has elapsed after the effective date of
29 abolition of the tax in such county, the director of revenue shall authorize the
30 state treasurer to remit the balance in the account to the county and close the
31 account of that county. The director of revenue shall notify each county of each
32 instance of any amount refunded or any check redeemed from receipts due the
33 county.

34 3. Except as modified in sections 67.500 to 67.545, all provisions of
35 sections 32.085 [and] **to** 32.087 shall apply to the tax imposed under sections
36 67.500 to 67.545.

67.571. 1. The governing body of any county of the first classification with
2 a population of more than eighty-two thousand inhabitants and less than ninety
3 thousand inhabitants may, in addition to any tourism sales tax imposed pursuant
4 to sections 67.671 to 67.685, by a majority vote, impose a sales tax **on all retail**
5 **sales made in the county which are subject to sales tax under sections**
6 **144.010 to 144.527** for the funding of museums and festivals. For purposes of
7 this section, the term "funding of museums and festivals" shall mean:

8 (1) Funding of museums operating in the county, which are registered
9 with the United States Internal Revenue Service as a 501(C)(3) corporation and
10 which are considered by the board to be tourism attractions; and

11 (2) Funding of organizations that are registered as 501(C)(3) corporations
12 which promote cultural heritage tourism including festivals and the arts.

13 2. Any question submitted to the voters of such county to establish a sales

14 tax pursuant to this section shall be submitted in substantially the following
15 form:

16 Shall the county of _____ (insert the name of the county) impose
17 a sales tax of _____ (insert rate of percent) percent to be used to
18 fund (museums, cultural heritage, festivals) in certain areas of the
19 county?

20 YES NO

21 3. If a majority of the votes cast on the proposal by the qualified voters
22 voting thereon are in favor of the proposal, and the tax takes effect pursuant to
23 this section, the museums and festivals board appointed pursuant to subsection
24 5 of this section shall determine in what manner the tax revenue moneys will be
25 expended, and disbursements of these moneys shall be made strictly in
26 accordance with directions of the board which are consistent with the provisions
27 of sections 67.571 to 67.577. Expenditures of these tax moneys may be made for
28 the employment of personnel selected by the board to assist in carrying out the
29 duties of the board, and the board is expressly authorized to employ such
30 personnel. Expenditures of these tax moneys may be made directly to
31 corporations pursuant to subsection 1 of this section. No such tax revenue
32 moneys shall be disbursed to or on behalf of any corporation, organization or
33 entity that is not duly registered with the Internal Revenue Service as a 501(C)(3)
34 organization.

35 4. Any sales tax imposed pursuant to this section shall be imposed at a
36 rate not to exceed two-tenths of one percent on receipts from the sale of certain
37 tangible personal property or taxable services within the county pursuant to
38 sections 67.571 to 67.577.

39 5. The governing body of any county which imposes a sales tax pursuant
40 to this section may establish a museums and festivals board for the purpose of
41 expending funds collected from any sales tax submitted and approved by the
42 county's voters pursuant to this section. The board shall be comprised of six
43 members who are appointed by the governing body of the county from a list of
44 candidates supplied by the chair of each of the two major political parties of the
45 county. The board shall be comprised of three members from each of the two
46 political parties. Members shall serve for three-year terms, but of the members
47 first appointed, one shall be appointed for a term of one year, two shall be
48 appointed for a term of two years, and two shall be appointed for a term of three
49 years. Each member shall be a resident of the county from which he or she is

50 appointed. The members of the board shall not receive compensation for service
51 on the board, but shall be reimbursed from the tax revenue money for any
52 reasonable and necessary expenses incurred in service on the board.

53 6. In the area of each county in which a sales tax has been imposed in the
54 manner provided by sections 67.571 to 67.577, every retailer within such area
55 shall add the tax imposed by the provisions of sections 67.571 to 67.577 to his
56 sale price, and this tax shall be a debt of the purchaser to the retailer until paid,
57 and shall be recoverable at law in the same manner as the purchase price.

58 7. In counties imposing a tax under the provisions of sections 67.571 to
59 67.577, in order to permit sellers required to collect and report the sales tax to
60 collect the amount required to be reported and remitted, but not to change the
61 requirements of reporting or remitting the tax, or to serve as a levy of the tax,
62 and in order to avoid fractions of pennies, the [governing body may authorize the
63 use of a bracket system similar to that] **tax shall be calculated as** authorized
64 by the provisions of section 144.285[, and notwithstanding the provisions of that
65 section, this new bracket system shall be used where this tax is imposed and
66 shall apply to all taxable transactions].

67 **8. Except as modified in this section, all provisions of sections**
68 **32.085 to 32.087 shall apply to the tax imposed under this section.**

69 67.576. 1. The following provisions shall govern the collection of the tax
70 imposed by the provisions of sections 67.571 to 67.577:

71 (1) All applicable provisions contained in sections 144.010 to 144.510
72 governing the state sales tax and section 32.057, the uniform confidentiality
73 provision, shall apply to the collection of the tax imposed by the provisions of
74 sections 67.571 to 67.577;

75 (2) All exemptions granted to agencies of government, organizations, and
76 persons under the provisions of sections 144.010 to 144.510 are hereby made
77 applicable to the imposition and collection of the tax imposed by sections 67.571
78 to 67.577.

79 2. The same sales tax permit, exemption certificate and retail certificate
80 required by sections 144.010 to 144.510 for the administration and collection of
81 the state sales tax shall satisfy the requirements of sections 67.571 to 67.577, and
82 no additional permit or exemption certificate or retail certificate shall be
83 required; except that, the director of revenue may prescribe a form of exemption
84 certificate for an exemption from the tax imposed by sections 67.571 to 67.577.

85 3. All discounts allowed the retailer pursuant to the provisions of the

18 state sales tax law for the collection of and for payment of taxes pursuant to that
19 act are hereby allowed and made applicable to any taxes collected pursuant to the
20 provisions of sections 67.571 to 67.577.

21 4. The penalties provided in section 32.057 and sections 144.010 to
22 144.510 for a violation of those acts are hereby made applicable to violations of
23 the provisions of sections 67.571 to 67.577.

24 5. [For the purposes of the sales tax imposed by an order pursuant to
25 sections 67.571 to 67.577, all retail sales shall be deemed to be consummated at
26 the place of business of the retailer.] **Except as provided in sections 67.571**
27 **to 67.577, all provisions of sections 32.085 to 32.087 shall apply to the**
28 **tax imposed under sections 67.571 to 67.577.**

67.578. 1. The governing authority of any county of the third
2 classification without a township form of government and with more than sixteen
3 thousand four hundred but less than sixteen thousand five hundred inhabitants
4 may impose a sales tax in an amount not to exceed one-fifth of one percent on all
5 retail sales made in the county which are subject to taxation pursuant to sections
6 144.010 to [144.525] **144.527**, to be used solely for the funding of museums. For
7 purposes of this section, the term "museums" means museums operating in the
8 county, which are registered with the United States Internal Revenue Service as
9 a 501(c)(3) corporation and which are considered by the board to be a tourism
10 attraction. The tax authorized by this section shall be in addition to any and all
11 other sales taxes allowed by law, except that no sales tax shall be imposed
12 pursuant to this section unless the governing authority submits to the voters of
13 the county, at a county or state general, primary, or special election, a proposal
14 to authorize the governing authority to impose the tax.

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

17 Shall the county of _____ (insert the name of the county) impose
18 a sales tax of _____ (insert rate of percent) percent for the funding
19 of museums? "Museums" means museums operating in the county,
20 which are registered with the United States Internal Revenue
21 Service as a 501(c)(3) corporation and which are considered by the
22 museum board to be a tourism attraction.

23 YES NO

24 If you are in favor of the question, place an "X" in the box opposite
25 "YES". If you are opposed to the question, place an "X" in the box

26 opposite "NO".

27 If a majority of the votes cast on the proposal by the qualified voters voting
28 thereon are in favor of the proposal, then the sales tax shall become effective [on
29 the first day of the second calendar quarter after the director of revenue receives
30 notice of the adoption of the tax] **as provided by subsection 19 of section**
31 **32.087**. If the proposal receives less than the required majority of votes, then the
32 governing authority shall have no power to impose the tax unless and until the
33 governing authority has again submitted another proposal to authorize the
34 governing authority to impose the sales tax authorized by this section and such
35 proposal is approved by the required majority of the qualified voters voting
36 thereon.

37 3. On or after the effective date of the tax, the director of revenue shall
38 be responsible for the administration, collection, enforcement, and operation of
39 the tax, and sections 32.085 [and] **to 32.087** shall apply. [The director may
40 retain an amount not to exceed one percent for deposit in the general revenue
41 fund to offset the costs of collection.] In order to permit sellers required to collect
42 and report the sales tax to collect the amount required to be reported and
43 remitted, but not to change the requirements of reporting or remitting the tax,
44 or to serve as a levy of the tax, and in order to avoid fractions of pennies, the
45 [governing authority may authorize the use of a bracket system similar to that]
46 **tax shall be calculated as** authorized [in] **by** section 144.285[, and
47 notwithstanding the provisions of that section, this new bracket system shall be
48 used where this tax is imposed and shall apply to all taxable
49 transactions]. Beginning with the effective date of the tax, every retailer in the
50 county shall add the sales tax to the sale price, and this tax shall be a debt of the
51 purchaser to the retailer until paid, and shall be recoverable at law in the same
52 manner as the purchase price. For purposes of this section, all retail sales shall
53 be deemed to be consummated at the place of business of the retailer.

54 4. All applicable provisions in sections 144.010 to [144.525] **144.527**
55 governing the state sales tax, and section 32.057, the uniform confidentiality
56 provision, shall apply to the collection of the tax, and all exemptions granted to
57 agencies of government, organizations, and persons pursuant to sections 144.010
58 to [144.525] **144.527** are hereby made applicable to the imposition and collection
59 of the tax. The same sales tax permit, exemption certificate, and retail certificate
60 required by sections 144.010 to [144.525] **144.527** for the administration and
61 collection of the state sales tax shall satisfy the requirements of this section, and

62 no additional permit or exemption certificate or retail certificate shall be
63 required; except that, the director of revenue may prescribe a form of exemption
64 certificate for an exemption from the tax. All discounts allowed the retailer
65 pursuant to the state sales tax law for the collection of and for payment of taxes
66 are hereby allowed and made applicable to the tax. The penalties for violations
67 provided in section 32.057 and sections 144.010 to [144.525] **144.527** are hereby
68 made applicable to violations of this section. If any person is delinquent in the
69 payment of the amount required to be paid pursuant to this section, or in the
70 event a determination has been made against the person for taxes and penalty
71 pursuant to this section, the limitation for bringing suit for the collection of the
72 delinquent tax and penalty shall be the same as that provided in sections 144.010
73 to [144.525] **144.527**.

74 5. The governing authority may authorize any museum board already
75 existing in the county, or may establish a museum board, to expend revenue
76 collected pursuant to this section. In the event that no museum board already
77 exists, the board established pursuant to this section shall consist of six members
78 who are appointed by the governing authority from a list of candidates supplied
79 by the chair of each of the two major political parties of the county, with three
80 members from each of the two parties. Members shall serve for three-year terms,
81 but of the members first appointed, [one] **two** shall be appointed for a term of
82 one year, two shall be appointed for a term of two years, and two shall be
83 appointed for a term of three years. Each member shall be a resident of the
84 county. The members shall not receive compensation for service on the board, but
85 shall be reimbursed from the revenues collected pursuant to this section for any
86 reasonable and necessary expenses incurred in service on the board. The board
87 shall determine in what manner the revenues will be expended, and
88 disbursements of these moneys shall be made strictly in accordance with this
89 section. Expenditures may be made for the employment of personnel selected by
90 the board to assist in carrying out the duties of the board, and the board is
91 expressly authorized to employ such personnel.

92 6. The governing authority may submit the question of repeal of the tax
93 to the voters at any county or state general, primary, or special election. The
94 ballot of submission shall contain, but need not be limited to, the following
95 language:

96 Shall the county of _____ (insert name of county) repeal the sales
97 tax of _____ (insert rate of percent) percent for the funding of

98 museums?

99 YES NO

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

103 [If a majority of the votes cast on the proposal are in favor of repeal, that repeal
 104 shall become effective on December thirty-first of the calendar year in which the
 105 repeal was approved.]

67.581. 1. In addition to the sales tax permitted by sections 66.600 to
 2 66.630, any county of the first class having a charter form of government and
 3 having a population of nine hundred thousand or more may impose an additional
 4 countywide sales tax **on all retail sales made in the county which are**
 5 **subject to sales tax under sections 144.010 to 144.527** upon approval by a
 6 vote of the qualified voters of the county. The proposal may be submitted to the
 7 voters by the governing body of the county and shall be submitted to the voters
 8 at the next general election upon petitions signed by a number of qualified voters
 9 residing in the county equal to at least eight percent of the votes cast in the
 10 county in the next preceding gubernatorial election filed with the governing body
 11 of the county. The submission shall include the levying of a sales tax at a rate
 12 of not to exceed two hundred seventy-five one-thousandths of one percent on the
 13 receipts from the sale at retail of all tangible personal property or taxable
 14 services within the county which are also taxable under the provisions of sections
 15 66.600 to 66.630, and shall provide for the distribution of the proceeds in the
 16 manner provided in either subsection 4 or subsection 5 of this section. If either
 17 of the alternative distribution systems as provided in subsection 4 or subsection
 18 5 of this section is approved by the voters, then the alternative system of
 19 distribution may not be submitted to the voters for at least three years from the
 20 date of such voter approval.

21 2. The ballot of submission shall contain, but is not limited to, the
 22 following language:

23 Shall the County of _____ levy an additional sales tax at the rate
 24 of _____ (insert rate) and distribute the proceeds in the manner
 25 provided in _____ (insert proper reference) (subsection
 26 4)(subsection 5) of section 67.581, RSMo?

27 YES NO

28 If a majority of the votes cast on the proposal by the qualified voters voting

29 thereon are in favor of the proposal, the additional sales tax shall be levied and
30 collected and the proceeds from the additional tax shall be distributed as provided
31 in either subsection 4 or subsection 5 of this section. If a majority of the votes
32 cast by the qualified voters voting thereon are opposed to the proposal, then the
33 governing body of the county shall have no power to impose the additional sales
34 tax authorized by this section unless and until a proposal for the levy of such tax
35 is submitted to and approved by the voters of the county.

36 3. The provisions of sections 66.600 to 66.630 and sections 32.085 [and]
37 to 32.087, except to the extent otherwise provided in this section, shall govern the
38 levy, collection, distribution and other procedures related to an additional sales
39 tax imposed pursuant to this section.

40 4. In any county adopting an additional sales tax pursuant to the
41 provisions of this section, and selecting the method of distribution provided in
42 this subsection, the proceeds from the sales tax imposed pursuant to this section,
43 less one percent collection cost, shall be distributed first to those municipalities
44 that did not receive during the preceding calendar year ninety-five percent of the
45 amount the municipality would have received by multiplying the population of the
46 municipality by the average per capita sales tax receipt for such county in an
47 amount which will bring each municipality receipt of sales tax moneys up to
48 ninety-five percent of the average per capita receipts from the proceeds of the
49 sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of the
50 money received from the sales tax imposed pursuant to this section shall be
51 distributed to all municipalities on the ratio that the population of each
52 municipality bears to the total population of the county. The average per capita
53 sales tax distribution shall be calculated by dividing the sum of the total sales tax
54 revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by
55 the total population of the county. Population of each municipality, of the
56 unincorporated area of the county, and the total population of the county shall be
57 determined on the basis of the most recent federal decennial census. For the
58 purposes of this subsection, any city, town, village or the unincorporated area of
59 the county shall be considered a municipality.

60 5. In any county adopting an additional sales tax pursuant to the
61 provisions of this section and selecting the method of distribution provided in this
62 subsection, the proceeds from the sales tax imposed pursuant to this section, less
63 one percent collection cost, shall be distributed to all cities, towns and villages,
64 and the unincorporated areas of the county in group B and to such cities, towns

65 and villages in group A as necessary so that no city, town, or village in group A
66 receives from the combined proceeds of both the sales tax imposed pursuant to
67 this section and the sales tax imposed pursuant to sections 66.600 to 66.630, less
68 than the per capita amount received by the cities, towns and villages and the
69 unincorporated area of the county in group B receives from the total proceeds
70 from both sales taxes.

71 6. The governing body of any county which is imposing a sales tax under
72 the provisions of sections 66.600 to 66.630 may on its own motion and shall, upon
73 petitions filed with the governing body of the county signed by a number of
74 qualified voters residing in the county equal to at least eight percent of the votes
75 cast in the county at the next preceding gubernatorial election, submit to the
76 qualified voters of the county a proposal to change the method of distribution of
77 sales tax proceeds from the manner provided in subsection 2 of section 66.620 to
78 the method provided in this subsection. The ballot of submission shall be in
79 substantially the following form:

80 Shall the proceeds from the county sales tax be distributed among
81 the county of _____ and the various cities, towns and villages
82 therein in the manner provided in subdivisions (1) and (2) of
83 subsection 6 of section 67.581, RSMo, in lieu of the present manner
84 of distribution?

85 YES NO

86 If a majority of the votes cast on the proposal by the qualified voters of the county
87 voting thereon are in favor of the proposal, the sales tax imposed by the county
88 under the provisions of sections 66.600 to 66.630 shall be distributed in the
89 manner provided in this subsection and not in the manner provided in subsection
90 2 of section 66.620. If a majority of the votes cast by the qualified voters of the
91 county voting thereon are opposed to the proposal, then the governing body of the
92 county shall have no power to order the proceeds from the sales tax imposed
93 pursuant to the provisions of sections 66.600 to 66.630 in the manner provided
94 in this subsection in lieu of the method provided in subsection 2 of section 66.620,
95 unless and until a proposal authorizing such method of distribution is submitted
96 to and approved by the voters of the county. If the voters approve the change in
97 the method of distribution of the sales tax proceeds in the manner provided in
98 this subsection, the county clerk of the county shall notify the director of revenue
99 of the change in the method of distribution within ten days after adoption of the
100 proposal and shall inform the director of the effective date of the change in the

101 method of distribution, which shall be on the first day of the third calendar
102 quarter after the director of revenue receives notice. After the effective date of
103 the change in the manner of distribution, the director of revenue shall distribute
104 the proceeds of the sales tax imposed by such county under the provisions of
105 sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the
106 manner of distribution provided in subsection 2 of section 66.620. The proceeds
107 of the sales tax imposed under the provisions of sections 66.600 to 66.630 in any
108 county which elects to have the proceeds distributed in the manner provided in
109 this subsection shall be distributed in the following manner:

110 (1) The proceeds from the sales taxes shall be distributed to the cities,
111 towns and villages in group A and to the cities, towns and villages, and the
112 county in group B as defined in section 66.620 in the manner provided in
113 subsection 2 of section 66.620, until an amount equal to the total amount
114 distributed under section 66.620 for the twelve-month period immediately
115 preceding the effective date of the tax levied pursuant to the provisions of this
116 section has been distributed;

117 (2) All moneys received in excess of the total amount distributed under
118 section 66.620 for the twelve-month period immediately preceding the effective
119 date of the tax levied pursuant to the provisions of this section shall be
120 distributed to all cities, towns and villages and to the county on the basis that the
121 population of each city, town or village, and in the case of the county the basis
122 that the population of the unincorporated area of the county, bears to the total
123 population of the county. The average per capita sales tax distribution shall be
124 calculated by dividing the sum of the remaining amount of the total sales tax
125 revenues by the total population of the county. Population of each city, town or
126 village, of the unincorporated area of the county, and the total population of the
127 county shall be determined on the basis of the most recent federal decennial
128 census.

129 7. No municipality incorporated after the adoption of the tax authorized
130 by this section shall be included as other than part of the unincorporated area of
131 the county nor receive any share of either the proceeds from the tax levied
132 pursuant to the provisions of this section or the tax levied pursuant to the
133 provisions of sections 66.600 to 66.630 unless, at the time of incorporation, such
134 municipality had a population of ten thousand or more.

135 8. The county sales tax imposed pursuant to this section on the purchase
136 and sale of motor vehicles shall not be collected and remitted by the seller, but

137 shall be collected by the director of revenue at the time application is made for
138 a certificate of title, if the address of the applicant is within the county imposing
139 the additional sales tax. The amounts so collected[, less one percent collection
140 cost,] shall be deposited in the county sales tax trust fund to be distributed in
141 accordance with section 66.620. [The purchase or sale of motor vehicles shall be
142 deemed to be consummated at the address of the applicant for a certificate of
143 title.]

144 9. No tax shall be imposed pursuant to this section for the purpose of
145 funding in whole or in part the construction, operation or maintenance of a sports
146 stadium, field house, indoor or outdoor recreational facility, center, playing field,
147 parking facility or anything incidental or necessary to a complex suitable for any
148 type of professional sport, either upon, above or below the ground.

149 10. The director of revenue may authorize the state treasurer to make
150 refunds from the amounts in the trust fund and credited to any county for
151 erroneous payments and overpayments made, and may redeem dishonored checks
152 and drafts deposited to the credit of such counties. If any county abolishes the
153 tax, the county shall notify the director of revenue of the action [at least ninety
154 days] prior to the effective date of the repeal and the **repeal shall be effective**
155 **as provided by subsection 19 of section 32.087.** The director of revenue
156 may order retention in the trust fund, for a period of one year, of two percent of
157 the amount collected after receipt of such notice to cover possible refunds or
158 overpayment of the tax and to redeem dishonored checks and drafts deposited to
159 the credit of such accounts. After one year has elapsed after the effective date of
160 abolition of the tax in such county, the director of revenue shall remit the balance
161 in the account to the county and close the account of that county. The director
162 of revenue shall notify each county of each instance of any amount refunded or
163 any check redeemed from receipts due the county.

67.582. 1. The governing body of any county, except a county of the first
2 class with a charter form of government with a population of greater than four
3 hundred thousand inhabitants, is hereby authorized to impose, by ordinance or
4 order, a sales tax in the amount of up to one-half of one percent on all retail sales
5 made in such county which are subject to taxation under the provisions of
6 sections 144.010 to [144.525] **144.527** for the purpose of providing law
7 enforcement services for such county. The tax authorized by this section shall be
8 in addition to any and all other sales taxes allowed by law, except that no
9 ordinance or order imposing a sales tax under the provisions of this section shall

10 be effective unless the governing body of the county submits to the voters of the
 11 county, at a county or state general, primary or special election, a proposal to
 12 authorize the governing body of the county to impose a tax.

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

15 (1) If the proposal submitted involves only authorization to impose the tax
 16 authorized by this section the ballot shall contain substantially the following:

17 Shall the county of _____ (county's name) impose a countywide
 18 sales tax of _____ (insert amount) for the purpose of providing law
 19 enforcement services for the county?

20 YES NO

21 If you are in favor of the question, place an "X" in the box opposite
 22 "YES". If you are opposed to the question, place an "X" in the box
 23 opposite "NO"; or

24 (2) If the proposal submitted involves authorization to enter into
 25 agreements to form a regional jail district and obligates the county to make
 26 payments from the tax authorized by this section the ballot shall contain
 27 substantially the following:

28 Shall the county of _____ (county's name) be authorized to enter
 29 into agreements for the purpose of forming a regional jail district
 30 and obligating the county to impose a countywide sales tax of
 31 _____ (insert amount) to fund _____ dollars of the costs to
 32 construct a regional jail and to fund the costs to operate a regional
 33 jail, with any funds in excess of that necessary to construct and
 34 operate such jail to be used for law enforcement purposes?

35 YES NO

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

39 If a majority of the votes cast on the proposal by the qualified voters voting
 40 thereon are in favor of the proposal submitted pursuant to subdivision (1) of this
 41 subsection, then the ordinance or order and any amendments thereto shall be in
 42 effect [on the first day of the second quarter immediately following the election
 43 approving the proposal] **as provided by subsection 19 of section 32.087.** If
 44 the constitutionally required percentage of the voters voting thereon are in favor
 45 of the proposal submitted pursuant to subdivision (2) of this subsection, then the

46 ordinance or order and any amendments thereto shall be in effect [on the first
47 day of the second quarter immediately following the election approving the
48 proposal] **as provided by subsection 19 of section 32.087.** If a proposal
49 receives less than the required majority, then the governing body of the county
50 shall have no power to impose the sales tax herein authorized unless and until
51 the governing body of the county shall again have submitted another proposal to
52 authorize the governing body of the county to impose the sales tax authorized by
53 this section and such proposal is approved by the required majority of the
54 qualified voters voting thereon. However, in no event shall a proposal pursuant
55 to this section be submitted to the voters sooner than twelve months from the
56 date of the last proposal pursuant to this section.

57 3. All revenue received by a county from the tax authorized under the
58 provisions of this section shall be deposited in a special trust fund and shall be
59 used solely for providing law enforcement services for such county for so long as
60 the tax shall remain in effect. Revenue placed in the special trust fund may also
61 be utilized for capital improvement projects for law enforcement facilities and for
62 the payment of any interest and principal on bonds issued for said capital
63 improvement projects.

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

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

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

89 6. The director of revenue may authorize the state treasurer to make
90 refunds from the amounts in the trust fund and credited to any county for
91 erroneous payments and overpayments made, and may redeem dishonored checks
92 and drafts deposited to the credit of such counties. If any county abolishes the
93 tax, the **repeal of such tax shall become effective as provided by**
94 **subsection 19 of section 32.087.** The county shall notify the director of
95 revenue of the action [at least ninety days] prior to the effective date of the
96 repeal and the **repeal shall be effective as provided by subsection 19 of**
97 **section 32.087.** The director of revenue may order retention in the trust fund,
98 for a period of one year, of two percent of the amount collected after receipt of
99 such notice to cover possible refunds or overpayment of the tax and to redeem
100 dishonored checks and drafts deposited to the credit of such accounts. After one
101 year has elapsed after the effective date of abolition of the tax in such county, the
102 director of revenue shall remit the balance in the account to the county and close
103 the account of that county. The director of revenue shall notify each county of
104 each instance of any amount refunded or any check redeemed from receipts due
105 the county.

106 7. Except as modified in this section, all provisions of sections 32.085
107 [and] to 32.087 shall apply to the tax imposed under this section.

67.583. 1. The governing body of any county of the second class with a
2 population of more than forty thousand but less than sixty thousand and which
3 contains institutions operated by the department of corrections and by the
4 department of mental health is hereby authorized to impose, by ordinance or
5 order, a sales tax in the amount of one-eighth of one percent on all retail sales
6 made in such county which are subject to taxation under the provisions of
7 sections 144.010 to [144.525] **144.527.** The tax authorized by this section shall
8 be in addition to any and all other sales taxes allowed by law; provided, however,
9 that no ordinance or order imposing a sales tax under the provisions of this
10 section shall be effective unless the governing body of the county submits to the

11 voters of the county, at a county or state general, primary or special election, a
12 proposal to authorize the governing body of the county to impose a tax.

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

15 Shall the county of _____ (county's name) impose a countywide
16 sales tax of _____ (insert amount) for the purpose of providing
17 retirement and health care benefits for county employees and their
18 dependents?

19 YES NO

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

23 If a majority of the votes cast on the proposal by the qualified voters voting
24 thereon are in favor of the proposal, then the ordinance or order and any
25 amendments thereto shall be in effect **as provided by subsection 19 of**
26 **section 32.087**. If a majority of the votes cast by the qualified voters voting are
27 opposed to the proposal, then the governing body of the county shall have no
28 power to impose the sales tax herein authorized unless and until the governing
29 body of the county shall again have submitted another proposal to authorize the
30 governing body of the county to impose the sales tax authorized by this section
31 and such proposal is approved by a majority of the qualified voters voting
32 thereon. However, in no event shall a proposal pursuant to this section be
33 submitted to the voters sooner than twelve months from the date of the last
34 proposal pursuant to this section.

35 3. All revenue received by a county from the tax authorized under the
36 provisions of this section shall be deposited in a special trust fund and shall be
37 used solely for providing retirement and health care benefits for county employees
38 and their dependents.

39 4. All sales taxes collected by the director of revenue under this section
40 on behalf of any county[, less one percent for cost of collection which shall be
41 deposited in the state's general revenue fund after payment of premiums for
42 surety bonds as provided in section 32.087,] shall be deposited in a special trust
43 fund, which is hereby created, to be known as the "County Employee Benefit
44 Sales Tax Trust Fund". [The moneys in the county employee benefit sales tax
45 trust fund shall not be deemed to be state funds and shall not be commingled
46 with any funds of the state.] The director of revenue shall keep accurate records

47 of the amount of money in the trust and which was collected in each county
48 imposing a sales tax under this section, and the records shall be open to the
49 inspection of officers of the county and the public. Not later than the tenth day
50 of each month, the director of revenue shall distribute all moneys deposited in the
51 trust fund during the preceding month to the county which levied the tax. Such
52 funds shall be deposited with the county treasurer of each such county, and all
53 expenditures of funds arising from the county employee benefit sales tax trust
54 fund shall be for the provision of retirement benefits or health care benefits for
55 employees of the county and their dependents and for no other purpose.

56 5. The director of revenue may authorize the state treasurer to make
57 refunds from the amounts in the trust fund and credited to any county for
58 erroneous payments and overpayments made and may redeem dishonored checks
59 and drafts deposited to the credit of such counties. If any county abolishes the
60 tax, the county shall notify the director of revenue of the action [at least ninety
61 days] prior to the effective date of the repeal and the **repeal shall be effective**
62 **as provided by subsection 19 of section 32.087.** The director of revenue
63 may order retention in the trust fund, for a period of one year, of two percent of
64 the amount collected after receipt of such notice to cover possible refunds or
65 overpayment of the tax and to redeem dishonored checks and drafts deposited to
66 the credit of such accounts. After one year has elapsed after the effective date of
67 abolition of the tax in such county, the director of revenue shall remit the balance
68 in the account to the county and close the account of that county. The director
69 of revenue shall notify each county of each instance of any amount refunded or
70 any check redeemed from receipts due the county.

71 6. Except as modified in this section, all provisions of sections 32.085
72 [and] to 32.087 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with
2 more than one hundred ninety-eight thousand but less than one hundred
3 ninety-eight thousand two hundred inhabitants is hereby authorized to impose,
4 by ordinance or order, a sales tax in the amount of up to one-half percent on all
5 retail sales made in such county which are subject to taxation pursuant to
6 sections 144.010 to [144.525] **144.527** for the purpose of providing law
7 enforcement services for such county. The tax authorized by this section shall be
8 in addition to any and all other sales taxes allowed by law, except that no
9 ordinance or order imposing a sales tax pursuant to this section shall be effective
10 unless the governing body of the county submits to the voters of the county, at a

11 county or state general, primary, or special election, a proposal to authorize the
12 governing body of the county to impose a tax.

13 2. If the proposal submitted involves only authorization to impose the tax
14 authorized by this section, the ballot of submission shall contain, but need not be
15 limited to, the following language:

16 Shall the county of _____ (county's name) impose a countywide
17 sales tax of _____ (insert amount) for the purpose of providing law
18 enforcement services for the county?

19 YES NO

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

23 If a majority of the votes cast on the proposal by the qualified voters voting
24 thereon are in favor of the proposal submitted pursuant to this subsection, then
25 the ordinance or order and any amendments thereto shall be in effect [on the first
26 day of the second quarter immediately following the election approving the
27 proposal] **as provided by subsection 19 of section 32.087**. If a proposal
28 receives less than the required majority, then the governing body of the county
29 shall have no power to impose the sales tax herein authorized unless and until
30 the governing body of the county shall again have submitted another proposal to
31 authorize the governing body of the county to impose the sales tax authorized by
32 this section and such proposal is approved by the required majority of the
33 qualified voters voting thereon. However, in no event shall a proposal pursuant
34 to this section be submitted to the voters sooner than twelve months from the
35 date of the last proposal pursuant to this section.

36 3. Twenty-five percent of the revenue received by a county treasurer from
37 the tax authorized pursuant to this section shall be deposited in a special trust
38 fund and shall be used solely by a prosecuting attorney's office for such county for
39 so long as the tax shall remain in effect. The remainder of revenue shall be
40 deposited in the county law enforcement sales tax trust fund established
41 pursuant to section 67.582 of the county levying the tax pursuant to this
42 section. The revenue derived from the tax imposed pursuant to this section shall
43 be used for public law enforcement services only. No revenue derived from the
44 tax imposed pursuant to this section shall be used for any private contractor
45 providing law enforcement services or for any private jail.

46 4. Once the tax authorized by this section is abolished or is terminated by

47 any means, all funds remaining in the prosecuting attorney's trust fund shall be
48 used solely by a prosecuting attorney's office for the county. Any funds in such
49 special trust fund which are not needed for current expenditures may be invested
50 by the governing body in accordance with applicable laws relating to the
51 investment of other county funds.

52 5. All sales taxes collected by the director of revenue pursuant to this
53 section on behalf of any county[, less one percent for cost of collection which shall
54 be deposited in the state's general revenue fund after payment of premiums for
55 surety bonds as provided in section 32.087,] shall be deposited in a special trust
56 fund, which is hereby created, to be known as the "County Prosecuting Attorney's
57 Office Sales Tax Trust Fund" or in the county law enforcement sales tax trust
58 fund, pursuant to the deposit ratio in subsection 3 of this section. [The moneys
59 in the trust funds shall not be deemed to be state funds and shall not be
60 commingled with any funds of the state.] The director of revenue shall keep
61 accurate records of the amount of money in the trusts and which was collected in
62 each county imposing a sales tax pursuant to this section, and the records shall
63 be open to the inspection of officers of the county and the public. Not later than
64 the tenth day of each month the director of revenue shall distribute all moneys
65 deposited in the trust funds during the preceding month to the county which
66 levied the tax; such funds shall be deposited with the county treasurer of each
67 such county, and all expenditures of funds arising from either trust fund shall be
68 by an appropriation act to be enacted by the governing body of each such
69 county. Expenditures may be made from the funds for any functions authorized
70 in the ordinance or order adopted by the governing body submitting the tax to the
71 voters.

72 6. The director of revenue may authorize the state treasurer to make
73 refunds from the amounts in the trust funds and credited to any county for
74 erroneous payments and overpayments made, and may redeem dishonored checks
75 and drafts deposited to the credit of such counties. If any county abolishes the
76 tax, the **repeal of such tax shall become effective as provided by**
77 **subsection 19 of section 32.087.** The county shall notify the director of
78 revenue of the action [at least ninety days] before the effective date of the repeal
79 and the **repeal shall be effective as provided by subsection 19 of section**
80 **32.087.** The director of revenue may order retention in the appropriate trust
81 fund, for a period of one year, of two percent of the amount collected after receipt
82 of such notice to cover possible refunds or overpayments of the tax and to redeem

83 dishonored checks and drafts deposited to the credit of such accounts. After one
84 year has elapsed after the effective date of abolition of the tax in such county, the
85 director of revenue shall remit the balance in the account to the county and close
86 the account of that county established pursuant to this section. The director of
87 revenue shall notify each county of each instance of any amount refunded or any
88 check redeemed from receipts due the county.

89 7. Except as modified in this section, all provisions of sections 32.085
90 **[and] to 32.087** shall apply to the tax imposed pursuant to this section.

67.712. 1. All sales taxes collected by the director of revenue under
2 sections 67.700 to 67.727 on behalf of any county[, less one percent for the cost
3 of collection, which shall be deposited in the state's general revenue fund after
4 payment of premiums for surety bonds as provided in section 32.087,] shall be
5 deposited with the state treasurer in a special trust fund, which is hereby
6 created, to be known as the "County Alternate Sales Tax Trust Fund". [The
7 moneys in the county alternate sales tax trust fund shall not be deemed to be
8 state funds and shall not be commingled with any funds of the state.] The
9 director of revenue shall keep accurate records of the amount of money in the
10 trust fund which was collected in each county imposing a sales tax under sections
11 67.700 to 67.727, and the records shall be open to the inspection of officers of each
12 county and the general public. Not later than the tenth day of each month the
13 director of revenue shall distribute all moneys deposited in the trust fund during
14 the preceding month by distributing to the county treasurer, or such other officer
15 as may be designated by the county ordinance or order, of each county imposing
16 the tax authorized by sections 67.700 to 67.727, the sum, as certified by the
17 director of revenue, due the county.

18 2. The director of revenue may authorize the state treasurer to make
19 refunds from the amounts in the trust fund and credited to any county for
20 erroneous payments and overpayments made, and may redeem dishonored checks
21 and drafts deposited to the credit of such counties. If any county repeals the tax
22 authorized by sections 67.700 to 67.727, the county shall notify the director of
23 revenue of the action [at least ninety days] prior to the effective date of the
24 repeal and the **repeal shall be effective as provided by subsection 19 of**
25 **section 32.087.** The director of revenue may order retention in the trust fund,
26 for a period of one year, of two percent of the amount collected after receipt of
27 such notice to cover possible refunds or overpayment of such tax and to redeem
28 dishonored checks and drafts deposited to the credit of such accounts. After one

29 year has elapsed after the effective date of repeal of the tax authorized by
30 sections 67.700 to 67.727 in such county, the director of revenue shall authorize
31 the state treasurer to remit the balance in the account to the county and close the
32 account of that county. The director of revenue shall notify each county of each
33 instance of any amount refunded or any check redeemed from receipts due the
34 county.

35 3. Except as modified in sections 67.700 to 67.727, all provisions of
36 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections
37 67.700 to 67.727.

67.713. 1. Notwithstanding the provisions of section 67.712, as to the
2 disposition of any other sales tax imposed under the provisions of sections 67.700
3 to 67.727, one-fifth of the sales taxes collected by the director of revenue from the
4 tax authorized by section 67.701 on behalf of any county of the first class having
5 a charter form of government and having a population of nine hundred thousand
6 or more[, less one percent for cost of collection, which shall be deposited in the
7 state's general revenue fund after payment of premiums for surety bonds as
8 provided in sections 67.700 to 67.727,] shall be deposited in a special trust fund,
9 which is hereby created, to be known as the "County-Municipal Storm Water and
10 Public Works Sales Tax Trust Fund". [The moneys in the county-municipal storm
11 water and public works sales tax trust fund shall not be deemed to be state funds
12 and shall not be commingled with any funds of the state.] The director of revenue
13 shall keep accurate records of the amount of money in the trust fund which was
14 collected in each county and the records shall be open to the inspection of officers
15 of the county and of the municipalities within the county and the public. Not
16 later than the tenth day of each month, the director of the department of revenue
17 shall distribute all moneys deposited in the county-municipal storm water and
18 public works sales tax trust fund during the preceding month to the county which
19 levied the tax, and the municipalities which are located wholly or partially within
20 such county as follows:

21 (1) The county which levied the sales tax shall receive a percentage of the
22 distributable revenue equal to the percentage ratio that the population of the
23 unincorporated areas of the county bears to the total population of the county;

24 (2) Each municipality located wholly within the county which levied the
25 tax shall receive a percentage of the distributable revenue equal to the percentage
26 ratio that the population of such municipality bears to the total population of the
27 county; and

28 (3) Each municipality located partially within the county which levied the
29 tax shall receive a percentage of the distributable revenue equal to the percentage
30 ratio that the population of that part of the municipality located within the
31 county bears to the total population of the county.

32 2. The director of revenue may make refunds from the amounts in the
33 county-municipal storm water and public works sales tax trust fund and credited
34 to any county or municipality for erroneous payments and overpayments made,
35 and may redeem dishonored checks and drafts deposited to the credit of such
36 county or municipality. If any county abolishes the tax, the county shall notify
37 the director of revenue of the action [at least ninety days] prior to the effective
38 date of the repeal and the **repeal shall be effective as provided by**
39 **subsection 19 of section 32.087.** The director of revenue may order retention
40 in the county-municipal storm water and public works sales tax trust fund, for
41 a period of one year, of two percent of the amount collected after receipt of such
42 notice to cover possible refunds or overpayment of the tax and to redeem
43 dishonored checks and drafts deposited to the credit of such accounts. After one
44 year has elapsed after the effective date of abolition of the tax in such county, the
45 director of revenue shall remit the balance in the account to the county or
46 municipality and close the account of that county or municipality. The director
47 of revenue shall notify each county or municipality of each instance of any
48 amount refunded or any check redeemed from receipts due the county or
49 municipality.

50 3. If the governing body of any municipality located wholly or partially
51 within the county so requests by resolution, no funds shall be expended from the
52 proceeds of any tax imposed under section 67.701 within the corporate boundaries
53 of the requesting municipality for the construction, reconstruction or widening of
54 any road established or to be established pursuant to section 137.558, the total
55 cost of which exceeds one hundred thousand dollars unless: (a) a public hearing
56 is first held at a place near such proposed action; and (b) plans and specifications
57 of such proposed action are prepared and a cost-benefit analysis prepared in
58 accordance with accepted accounting principles of such proposed action is
59 presented to such public hearing. Such cost-benefit analysis and its work papers
60 shall be a public document and subject to inspection as provided in chapter
61 610. The provisions of this subsection shall not apply to proposed projects in
62 unincorporated areas of the county.

67.729. 1. Any county except any first class county having a charter form

2 of government and having a population of nine hundred thousand or more may,
3 in the same manner and by the same procedure and subject to the same penalties
4 as set out in sections 67.700 to 67.727, impose a sales tax of not more than
5 one-tenth of one percent **on all retail sales made in the county which are**
6 **subject to sales tax under sections 144.010 to 144.527** for the purpose of
7 funding storm water control and public works projects other than stadiums or
8 other sports facilities. This sales tax shall be in addition to any other sales tax
9 authorized by law.

10 2. Notwithstanding the provisions of section 67.712 as to the disposition
11 of any other sales tax imposed under the provisions of sections 67.700 to 67.727,
12 all sales taxes collected by the director of revenue from the tax authorized by this
13 section on behalf of any county[, less one percent for cost of collection, which shall
14 be deposited in the state's general revenue fund after payment of premiums for
15 surety bonds as provided in section 32.087,] shall be deposited with the state
16 treasurer in a special trust fund, which is hereby created, to be known as the
17 "County Storm Water and Public Works Sales Tax Trust Fund". [The moneys in
18 the county storm water and public works sales tax trust fund shall not be deemed
19 to be state funds and shall not be commingled with any funds of the state.] The
20 director of revenue shall keep accurate records of the amount of money in the
21 trust fund which was collected in each county imposing a sales tax under this
22 section and the records shall be open to the inspection of officers of the county
23 and the public. Not later than the tenth day of each month the director of
24 revenue shall distribute all moneys deposited in the county storm water and
25 public works sales tax trust fund during the preceding month to the county which
26 levied the tax, and the municipalities which are located wholly or partially within
27 such county as follows:

28 (1) The county which levied the sales tax shall receive a percentage of the
29 distributable revenue equal to the percentage ratio that the population of the
30 unincorporated areas of the county bears to the total population of the county;

31 (2) Each municipality located wholly within the county which levied the
32 tax shall receive a percentage of the distributable revenue equal to the percentage
33 ratio that the population of such municipality bears to the total population of the
34 county; and

35 (3) Each municipality located partially within the county which levied the
36 tax shall receive a percentage of the distributable revenue equal to the percentage
37 ratio that the population of that part of the municipality located within the

38 county bears to the total population of the county.

39 3. The director of revenue may authorize the state treasurer to make
40 refunds from the amounts in the county storm water and public works sales tax
41 trust fund and credited to any county for erroneous payments and overpayments
42 made, and may redeem dishonored checks and drafts deposited to the credit of
43 such counties. If any county abolishes the tax, the county shall notify the director
44 of revenue of the action [at least ninety days] prior to the effective date of the
45 repeal and the **repeal shall be effective as provided by subsection 19 of**
46 **section 32.087.** The director of revenue may order retention in the county
47 storm water and public works sales tax trust fund, for a period of one year, of two
48 percent of the amount collected after receipt of such notice to cover possible
49 refunds or overpayment of the tax and to redeem dishonored checks and drafts
50 deposited to the credit of such accounts. After one year has elapsed after the
51 effective date of abolition of the tax in such county, the director of revenue shall
52 authorize the state treasurer to remit the balance in the account to the county
53 and close the account of that county. The director of revenue shall notify each
54 county of each instance of any amount refunded or any check redeemed from
55 receipts due the county.

56 4. **Except as modified in this section, all provisions of sections**
57 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.737. Except as modified in sections 67.730 to 67.739, all provisions of
2 sections 32.085 [and] to 32.087 shall apply to the tax imposed under sections
3 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under
2 sections 67.730 to 67.739 on behalf of any county[, less one percent for the cost
3 of collection, which shall be deposited in the state's general revenue fund after
4 payment of premiums for surety bonds as provided in section 32.087,] shall be
5 deposited with the state treasurer in a special trust fund, which is hereby
6 created, to be known as the "County Capital Improvement Bond Sales Tax Trust
7 Fund". [The moneys in the county capital improvement bond sales tax trust fund
8 shall not be deemed to be state funds and shall not be commingled with any funds
9 of the state.] The director of revenue shall keep accurate records of the amount
10 of money in the trust fund which was collected in each county imposing a sales
11 tax under sections 67.730 to 67.739, and the records shall be open to the
12 inspection of officers of each county and the general public. Not later than the
13 tenth day of each month the director of revenue shall distribute all moneys

16 3. If approved by a majority of qualified voters **voting on the issue** in
17 the county, the governing body of the county shall appoint a board of directors
18 consisting of nine members. Of the initial members appointed to the board, three
19 members shall be appointed for a term of three years, three members shall be
20 appointed for a term of two years, and three members shall be appointed for a
21 term of one year. After the initial appointments, board members shall be
22 appointed to three-year terms.

23 4. The sales tax may be imposed at a rate of up to one percent on the
24 receipts from the retail sale of all tangible personal property or taxable service
25 within the county[, if such property and services are subject to taxation by the
26 state of Missouri under sections 144.010 to 144.525].

27 5. All revenue collected from the sales tax under this section by the
28 director of revenue on behalf of a county[, less one percent for the cost of
29 collection which shall be deposited in the state's general revenue fund after
30 payment of premiums for surety bonds as provided in section 32.087,] shall be
31 deposited with the state treasurer in a special trust fund, which is hereby
32 created, to be known as the "County Recreation Sales Trust Fund". [Moneys in
33 the fund shall not be deemed to be state funds and shall not be commingled with
34 any funds of the state.] The director of revenue shall keep accurate records of the
35 amount of money in the trust fund collected in each county imposing a sales tax
36 under this section, and the records shall be open to the inspection of officers of
37 such county and the general public. Not later than the tenth day of each
38 calendar month, the director of revenue shall distribute all moneys deposited in
39 the trust fund during the preceding calendar month by distributing to the county
40 treasurer, or such officer as may be designated by county ordinance or order, of
41 each county imposing the tax under this section the sum due the county as
42 certified by the director of revenue.

43 6. The director of revenue may authorize the state treasurer to make
44 refunds from the amounts in the trust fund and credited to any county for
45 erroneous payments and overpayments made, and may redeem dishonored checks
46 and drafts deposited to the credit of such counties. Each county shall notify the
47 director of revenue [at least ninety days] prior to the effective date of the
48 expiration of the sales tax authorized by this section and the **repeal shall be**
49 **effective as provided by subsection 19 of section 32.087.** The director of
50 revenue may order retention in the trust fund for a period of one year of two
51 percent of the amount collected after receipt of such notice to cover possible

52 refunds or overpayments of such tax and to redeem dishonored checks and drafts
53 deposited to the credit of such accounts. After one year has elapsed after the date
54 of expiration of the tax authorized by this section in a county, the director of
55 revenue shall remit the balance in the account to the county and close the account
56 of such county. The director of revenue shall notify each county of each instance
57 of any amount refunded or any check redeemed from receipts due such county.

58 7. The tax authorized under this section may be imposed in accordance
59 with this section by a county in addition to or in lieu of the tax authorized in
60 sections 67.750 to 67.780.

61 8. The sales tax imposed under this section shall expire twenty years from
62 the effective date thereof unless an extension of the tax is submitted to and
63 approved by the qualified voters in the county in the manner provided in this
64 section. Each extension of the sales tax shall be for a period of ten years.

65 9. The provisions of this section shall not in any way affect or limit the
66 powers granted to any county to establish, maintain, and conduct parks and other
67 recreational grounds for public recreation.

68 10. Except as modified in this section, the provisions of sections 32.085
69 [and] to 32.087 shall apply to the tax imposed under this section.

67.782. 1. Any county of the third class having a population of more than
2 ten thousand and less than fifteen thousand and any county of the second class
3 having a population of more than fifty-eight thousand and less than seventy
4 thousand adjacent to such third class county, both counties making up the same
5 judicial circuit, may jointly impose a sales tax throughout each of their respective
6 counties **on all retail sales made in the county which are subject to sales**
7 **tax under sections 144.010 to 144.527** for public recreational purposes
8 including the financing, acquisition, construction, operation and maintenance of
9 recreational projects and programs, but the sales taxes authorized by this section
10 shall not become effective unless the governing body of each such county submits
11 to the voters of their respective counties a proposal to authorize the counties to
12 impose the sales tax.

13 2. The ballot of submission shall be in substantially the following form:
14 Shall the County of _____ impose a sales tax of _____ percent in
15 conjunction with the county of _____ for the purpose of funding the
16 financing, acquisition, construction, operation and maintenance of
17 recreational projects and programs, including the acquisition of
18 land for such purposes?

19

 YES NO

20 If a separate majority of the votes cast on the proposal by the qualified voters
21 voting thereon in each county are in favor of the proposal, then the tax shall be
22 in effect in both counties. If a majority of the votes cast by the qualified voters
23 voting thereon in either county are opposed to the proposal, then the governing
24 body of neither county shall have power to impose the sales tax authorized by this
25 section unless or until the governing body of the county that has not approved the
26 tax shall again have submitted another proposal to authorize the governing body
27 to impose the tax, and the proposal is approved by a majority of the qualified
28 voters voting thereon in that county.

29 3. The sales tax may be imposed at a rate of one percent on the receipts
30 from the sale at retail of all tangible personal property or taxable service at retail
31 within the county adopting such tax, if such property and services are subject to
32 taxation by the state of Missouri under the provisions of sections 144.010 to
33 ~~[144.525]~~ **144.527**.

34 4. All sales taxes collected by the director of revenue under this section
35 on behalf of any county[, less one percent for the cost of collection, which shall be
36 deposited in the state's general revenue fund after payment of premiums for
37 surety bonds as provided in section 32.087,] shall be deposited with the state
38 treasurer in a special trust fund, which is hereby created, to be known as the
39 "County Recreation Sales Tax Trust Fund". [The moneys in the county recreation
40 sales tax trust fund shall not be deemed to be state funds and shall not be
41 commingled with any funds of the state.] The director of revenue shall keep
42 accurate records of the amount of money in the trust fund which was collected in
43 each county imposing a sales tax under this section, and the records shall be open
44 to the inspection of officers of each county and the general public. Not later than
45 the tenth day of each month, the director of revenue shall distribute all moneys
46 deposited in the trust fund during the preceding month by distributing to the
47 county treasurer, or such other officer as may be designated by the county
48 ordinance or order, of each county imposing the tax authorized by this section, the
49 sum, as certified by the director of revenue, due the county.

50 5. The director of revenue may authorize the state treasurer to make
51 refunds from the amounts in the trust fund and credited to any county for
52 erroneous payments and overpayments made, and may redeem dishonored checks
53 and drafts deposited to the credit of such counties. Each county shall notify the
54 director of revenue [at least ninety days] prior to the effective date of the

55 expiration of the sales tax authorized by this section and the **repeal shall be**
56 **effective as provided by subsection 19 of section 32.087.** The director of
57 revenue may order retention in the trust fund, for a period of one year, of two
58 percent of the amount collected after receipt of such notice to cover possible
59 refunds or overpayment of such tax and to redeem dishonored checks and drafts
60 deposited to the credit of such accounts. After one year has elapsed after the date
61 of expiration of the tax authorized by this section in such county, the director of
62 revenue shall remit the balance in the account to the county and close the account
63 of that county. The director of revenue shall notify each county of each instance
64 of any amount refunded or any check redeemed from receipts due the county.

65 6. The tax authorized by this section may be imposed, in accordance with
66 this section, by a county in addition to or in lieu of the tax authorized by sections
67 67.750 to 67.780.

68 7. Any county imposing a sales tax pursuant to the provisions of this
69 section may contract with the authority of any other county or with any city or
70 political subdivision for the financing, acquisition, operation, construction,
71 maintenance, or utilization of any recreation facility or project or program funded
72 in whole or in part from revenues derived from the tax levied pursuant to the
73 provisions of this section.

74 8. The sales tax imposed pursuant to the provisions of this section shall
75 expire twenty-five years from the effective date thereof unless an extension of the
76 tax is submitted to and approved by the voters in each county in the manner
77 provided in this section. Each extension of the sales tax shall be for a period of
78 ten years.

79 9. The governing body of each of the counties imposing a sales tax under
80 the provisions of this section may cooperate with the governing body of any
81 county or other political subdivision of this state in carrying out the provisions
82 of this section, and may establish and conduct jointly a system of public
83 recreation. The respective governing bodies administering programs jointly may
84 provide by agreement among themselves for all matters connected with the
85 programs and determine what items of cost and expense shall be paid by each.

86 10. The provisions of this section shall not in any way repeal, affect or
87 limit the powers granted to any county to establish, maintain and conduct parks
88 and other recreational grounds for public recreation.

89 11. Except as modified in this section, all provisions of sections 32.085
90 **[and] to 32.087** shall apply to the tax imposed under this section.

67.799. 1. A regional recreational district may, by a majority vote of its
2 board of directors, impose an annual property tax for the establishment and
3 maintenance of public parks and recreational facilities and grounds within the
4 boundaries of the regional recreational district not to exceed sixty cents per year
5 on each one hundred dollars of assessed valuation on all property within the
6 district, except that no such tax shall become effective unless the board of
7 directors of the district submits to the voters of the district, at a county or state
8 general, primary or special election, a proposal to authorize the tax.

9 2. The question shall be submitted in substantially the following form:

10 Shall a _____ cent tax per one hundred dollars assessed valuation
11 be levied for public parks and recreational facilities?

12 YES NO

13 If a majority of the votes cast on the proposal by the qualified voters voting
14 thereon are in favor of the proposal, then the tax shall become effective **as**
15 **provided by subsection 19 of section 32.087**. If a majority of the votes cast
16 by the qualified voters voting are opposed to the proposal, then the board of
17 directors shall have no power to impose the tax unless and until the board of
18 directors of the district submits another proposal to authorize the tax and such
19 proposal is approved by a majority of the qualified voters voting thereon.

20 3. The property tax authorized in subsections 1 and 2 of this section shall
21 be levied and collected in the same manner as other ad valorem property taxes
22 are levied and collected.

23 4. (1) A regional recreational district may, by a majority vote of its board
24 of directors, impose a tax not to exceed one-half of one cent on all retail sales
25 subject to taxation pursuant to sections 144.010 to [144.525] **144.527** for the
26 purpose of funding the creation, operation and maintenance of public parks,
27 recreational facilities and grounds within the boundaries of a regional
28 recreational district. The tax authorized by this subsection shall be in addition
29 to all other sales taxes allowed by law. No tax pursuant to this subsection shall
30 become effective unless the board of directors submits to the voters of the district,
31 at a county or state general, primary or special election, a proposal to authorize
32 the tax, and such tax shall become effective only after the majority of the voters
33 voting on such tax approve such tax.

34 (2) In the event the district seeks to impose a sales tax pursuant to this
35 subsection, the question shall be submitted in substantially the following form:

36 Shall a _____ cent sales tax be levied on all retail sales within the

37 district for public parks and recreational facilities?

38 YES NO

39 If a majority of the votes cast on the proposal by the qualified voters voting
40 thereon are in favor of the proposal, then the tax shall become effective **as**
41 **provided by subsection 19 of section 32.087**. If a majority of the votes cast
42 by the qualified voters voting are opposed to the proposal, then the board of
43 directors shall have no power to impose the tax unless and until another proposal
44 to authorize the tax is submitted to the voters of the district and such proposal
45 is approved by a majority of the qualified voters voting thereon. The provisions
46 of sections 32.085 [and] to 32.087 shall apply to any tax approved pursuant to
47 this subsection.

48 5. As used in this section, "qualified voters" or "voters" means any
49 individuals residing within the proposed district who are eligible to be registered
50 voters and who have registered to vote under chapter 115 or, if no individuals
51 eligible and registered to vote reside within the proposed district, all of the
52 owners of real property located within the proposed district who have
53 unanimously petitioned for or consented to the adoption of an ordinance by the
54 governing body imposing a tax authorized in this section. If the owner of the
55 property within the proposed district is a political subdivision or corporation of
56 the state, the governing body of such political subdivision or corporation shall be
57 considered the owner for purposes of this section.

67.997. 1. The governing body of any county of the third classification
2 without a township form of government and with more than eighteen thousand
3 one hundred but fewer than eighteen thousand two hundred inhabitants may
4 impose, by order or ordinance, a sales tax on all retail sales made within the
5 county which are subject to sales tax under [chapter 144] **sections 144.010 to**
6 **144.527**. The tax authorized in this section shall not exceed one-fourth of one
7 percent, and shall be imposed solely for the purpose of funding senior services
8 and youth programs provided by the county. One-half of all revenue collected
9 under this section[, less one-half the cost of collection,] shall be used solely to
10 fund any service or activity deemed necessary by the senior service tax
11 commission established in this section, and one-half of all revenue collected under
12 this section[, less one-half the cost of collection,] shall be used solely to fund all
13 youth programs administered by an existing county community task force. The
14 tax authorized in this section shall be in addition to all other sales taxes imposed
15 by law, and shall be stated separately from all other charges and taxes. The

16 order or ordinance shall not become effective unless the governing body of the
17 county submits to the voters residing within the county at a state general,
18 primary, or special election a proposal to authorize the governing body of the
19 county to impose a tax under this section.

20 2. The ballot of submission for the tax authorized in this section shall be
21 in substantially the following form:

22 Shall _____ (insert the name of the county) impose a sales tax at
23 a rate of _____ (insert rate of percent) percent, with half of the
24 revenue from the tax, less one-half the cost of collection, to be used
25 solely to fund senior services provided by the county and half of the
26 revenue from the tax, less one-half the cost of collection, to be used
27 solely to fund youth programs provided by the county?

28 YES NO

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

32 If a majority of the votes cast on the question by the qualified voters voting
33 thereon are in favor of the question, then the tax shall become effective [on the
34 first day of the second calendar quarter immediately following the approval of the
35 tax or notification to the department of revenue if such tax will be administered
36 by the department of revenue] **as provided by subsection 19 of section**
37 **32.087**. If a majority of the votes cast on the question by the qualified voters
38 voting thereon are opposed to the question, then the tax shall not become effective
39 unless and until the question is resubmitted under this section to the qualified
40 voters and such question is approved by a majority of the qualified voters voting
41 on the question.

42 3. [On or after the effective date of any tax authorized under this section,
43 the county which imposed the tax shall enter into an agreement with the director
44 of the department of revenue for the purpose of collecting the tax authorized in
45 this section. On or after the effective date of the tax the director of revenue shall
46 be responsible for the administration, collection, enforcement, and operation of
47 the tax, and] Sections 32.085 [and] **to** 32.087 shall apply. All revenue collected
48 under this section by the director of the department of revenue on behalf of any
49 county[, except for one percent for the cost of collection which shall be deposited
50 in the state's general revenue fund,] shall be deposited in a special trust fund,
51 which is hereby created and shall be known as the "Senior Services and Youth

52 Programs Sales Tax Trust Fund", and shall be used solely for the designated
53 purposes. [Moneys in the fund shall not be deemed to be state funds, and shall
54 not be commingled with any funds of the state.] The director may make refunds
55 from the amounts in the trust fund and credited to the county for erroneous
56 payments and overpayments made, and may redeem dishonored checks and drafts
57 deposited to the credit of such county. Any funds in the special trust fund which
58 are not needed for current expenditures shall be invested in the same manner as
59 other funds are invested. Any interest and moneys earned on such investments
60 shall be credited to the fund.

61 4. [In order to permit sellers required to collect and report the sales tax
62 to collect the amount required to be reported and remitted, but not to change the
63 requirements of reporting or remitting the tax, or to serve as a levy of the tax,
64 and in order to avoid fractions of pennies, the governing body of the county may
65 authorize the use of a bracket system similar to that authorized in section
66 144.285 and notwithstanding the provisions of that section, this new bracket
67 system shall be used where this tax is imposed and shall apply to all taxable
68 transactions.] Beginning with the effective date of the tax, every retailer in the
69 county shall add the sales tax to the sale price, and this tax shall be a debt of the
70 purchaser to the retailer until paid, and shall be recoverable at law in the same
71 manner as the purchase price. [For purposes of this section, all retail sales shall
72 be deemed to be consummated at the place of business of the retailer.]

73 5. All applicable provisions in sections 144.010 to [144.525] **144.527**
74 governing the state sales tax, and section 32.057, the uniform confidentiality
75 provision, shall apply to the collection of the tax[, and all exemptions granted to
76 agencies of government, organizations, and persons under sections 144.010 to
77 144.525 are hereby made applicable to the imposition and collection of the
78 tax. The same sales tax permit, exemption certificate, and retail certificate
79 required by sections 144.010 to 144.525 for the administration and collection of
80 the state sales tax shall satisfy the requirements of this section, and no
81 additional permit or exemption certificate or retail certificate shall be required;
82 except that, the director of revenue may prescribe a form of exemption certificate
83 for an exemption from the tax. All discounts allowed the retailer under the state
84 sales tax for the collection of and for payment of taxes are hereby allowed and
85 made applicable to the tax. The penalties for violations provided in section
86 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations
87 of this section. If any person is delinquent in the payment of the amount

88 required to be paid under this section, or in the event a determination has been
89 made against the person for taxes and penalty under this section, the limitation
90 for bringing suit for the collection of the delinquent tax and penalty shall be the
91 same as that provided in sections 144.010 to 144.525].

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

96 Shall _____ (insert the name of the county) repeal the sales tax
97 imposed at a rate of _____ (insert rate of percent) percent for the
98 purpose of funding senior services and youth programs provided by
99 the county?

100 YES NO

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

104 If a majority of the votes cast on the question by the qualified voters voting
105 thereon are in favor of repeal, that repeal shall become effective [on December
106 thirty-first of the calendar year in which such repeal was approved] **as provided**
107 **by subsection 19 of section 32.087**. If a majority of the votes cast on the
108 question by the qualified voters voting thereon are opposed to the repeal, then the
109 sales tax authorized in this section shall remain effective until the question is
110 resubmitted under this section to the qualified voters and the repeal is approved
111 by a majority of the qualified voters voting on the question.

112 7. Whenever the governing body of any county that has adopted the sales
113 tax authorized in this section receives a petition, signed by ten percent of the
114 registered voters of the county voting in the last gubernatorial election, calling
115 for an election to repeal the sales tax imposed under this section, the governing
116 body shall submit to the voters of the county a proposal to repeal the tax. If a
117 majority of the votes cast on the question by the qualified voters voting thereon
118 are in favor of the repeal, the repeal shall become effective [on December
119 thirty-first of the calendar year in which such repeal was approved] **as provided**
120 **by subsection 19 of section 32.087**. If a majority of the votes cast on the
121 question by the qualified voters voting thereon are opposed to the repeal, then the
122 sales tax authorized in this section shall remain effective until the question is
123 resubmitted under this section to the qualified voters and the repeal is approved

124 by a majority of the qualified voters voting on the question.

125 8. If the tax is repealed or terminated by any means, all funds remaining
126 in the special trust fund shall continue to be used solely for the designated
127 purposes, and the county shall notify the director of the department of revenue
128 of the action [at least thirty days] before the effective date of the repeal and the
129 **repeal shall be effective as provided by subsection 19 of section**
130 **32.087.** The director may order retention in the trust fund, for a period of one
131 year, of two percent of the amount collected after receipt of such notice to cover
132 possible refunds or overpayment of the tax and to redeem dishonored checks and
133 drafts deposited to the credit of such accounts. After one year has elapsed after
134 the effective date of abolition of the tax in such county, the director shall remit
135 the balance in the account to the county and close the account of that
136 county. The director shall notify each county of each instance of any amount
137 refunded or any check redeemed from receipts due the county.

138 9. Each county imposing the tax authorized in this section shall establish
139 a senior services tax commission to administer the portion of the sales tax
140 revenue dedicated to providing senior services. Such commission shall consist of
141 seven members appointed by the county commission. The county commission
142 shall determine the qualifications, terms of office, compensation, powers, duties,
143 restrictions, procedures, and all other necessary functions of the commission.

67.1300. 1. The governing body of any of the contiguous counties of the
2 third classification without a township form of government enumerated in
3 subdivisions (1) to (5) of this subsection or in any county of the fourth
4 classification acting as a county of the second classification, having a population
5 of at least forty thousand but less than forty-five thousand with a state
6 university, and adjoining a county of the first classification with part of a city
7 with a population of three hundred fifty thousand or more inhabitants or a county
8 of the third classification with a township form of government and with a
9 population of at least eight thousand but less than eight thousand four hundred
10 inhabitants or a county of the third classification with more than fifteen
11 townships having a population of at least twenty-one thousand inhabitants or a
12 county of the third classification without a township form of government and with
13 a population of at least seven thousand four hundred but less than eight
14 thousand inhabitants or any county of the third classification with a population
15 greater than three thousand but less than four thousand or any county of the
16 third classification with a population greater than six thousand one hundred but

17 less than six thousand four hundred or any county of the third classification with
18 a population greater than six thousand eight hundred but less than seven
19 thousand or any county of the third classification with a population greater than
20 seven thousand eight hundred but less than seven thousand nine hundred or any
21 county of the third classification with a population greater than eight thousand
22 four hundred sixty but less than eight thousand five hundred or any county of the
23 third classification with a population greater than nine thousand but less than
24 nine thousand two hundred or any county of the third classification with a
25 population greater than ten thousand five hundred but less than ten thousand six
26 hundred or any county of the third classification with a population greater than
27 twenty-three thousand five hundred but less than twenty-three thousand seven
28 hundred or a county of the third classification with a population greater than
29 thirty-three thousand but less than thirty-four thousand or a county of the third
30 classification with a population greater than twenty thousand eight hundred but
31 less than twenty-one thousand or a county of the third classification with a
32 population greater than fourteen thousand one hundred but less than fourteen
33 thousand five hundred or a county of the third classification with a population
34 greater than twenty thousand eight hundred fifty but less than twenty-two
35 thousand or a county of the third classification with a population greater than
36 thirty-nine thousand but less than forty thousand or a county of the third
37 classification with a township form of organization and a population greater than
38 twenty-eight thousand but less than twenty-nine thousand or a county of the
39 third classification with a population greater than fifteen thousand but less than
40 fifteen thousand five hundred or a county of the third classification with a
41 population greater than eighteen thousand but less than nineteen thousand
42 seventy or a county of the third classification with a population greater than
43 thirteen thousand nine hundred but less than fourteen thousand four hundred or
44 a county of the third classification with a population greater than twenty-seven
45 thousand but less than twenty-seven thousand five hundred or a county of the
46 first classification without a charter form of government and a population of at
47 least eighty thousand but not greater than eighty-three thousand or a county of
48 the third classification with a population greater than fifteen thousand but less
49 than fifteen thousand nine hundred without a township form of government
50 which does not adjoin any county of the first, second or fourth classification or a
51 county of the third classification with a population greater than twenty-three
52 thousand but less than twenty-five thousand without a township form of

53 government which does not adjoin any county of the second or fourth
 54 classification and does adjoin a county of the first classification with a population
 55 greater than one hundred twenty thousand but less than one hundred fifty
 56 thousand or in any county of the fourth classification acting as a county of the
 57 second classification, having a population of at least forty-eight thousand or any
 58 governing body of a municipality located in any of such counties may impose, by
 59 ordinance or order, a sales tax on all retail sales made in such county or
 60 municipality which are subject to taxation pursuant to the provisions of sections
 61 144.010 to [144.525] **144.527**:

62 (1) A county with a population of at least four thousand two hundred
 63 inhabitants but not more than four thousand five hundred inhabitants;

64 (2) A county with a population of at least four thousand seven hundred
 65 inhabitants but not more than four thousand nine hundred inhabitants;

66 (3) A county with a population of at least seven thousand three hundred
 67 inhabitants but not more than seven thousand six hundred inhabitants;

68 (4) A county with a population of at least ten thousand one hundred
 69 inhabitants but not more than ten thousand three hundred inhabitants; and

70 (5) A county with a population of at least four thousand three hundred
 71 inhabitants but not more than four thousand five hundred inhabitants.

72 2. The maximum rate for a sales tax pursuant to this section shall be one
 73 percent for municipalities and one-half of one percent for counties.

74 3. The tax authorized by this section shall be in addition to any and all
 75 other sales taxes allowed by law, except that no ordinance or order imposing a
 76 sales tax pursuant to the provisions of this section shall be effective unless the
 77 governing body of the county or municipality submits to the voters of the county
 78 or municipality, at a regularly scheduled county, municipal or state general or
 79 primary election, a proposal to authorize the governing body of the county or
 80 municipality to impose a tax. Any sales tax imposed pursuant to this section
 81 shall not be authorized for a period of more than five years.

82 4. Such proposal shall be submitted in substantially the following form:
 83 Shall the (city, town, village or county) of _____ impose a sales tax
 84 of _____ (insert amount) for the purpose of economic development
 85 in the (city, town, village or county)?

86 YES NO

87 If a majority of the votes cast on the proposal by the qualified voters voting
 88 thereon are in favor of the proposal, then the ordinance or order and any

89 amendments thereto shall be in effect [on the first day of the second quarter after
90 the director of revenue receives notice of adoption of the tax] **as provided by**
91 **subsection 19 of section 32.087.** If a majority of the votes cast by the
92 qualified voters voting are opposed to the proposal, then the governing body of the
93 county or municipality shall not impose the sales tax authorized in this section
94 until the governing body of the county or municipality resubmits another proposal
95 to authorize the governing body of the county or municipality to impose the sales
96 tax authorized by this section and such proposal is approved by a majority of the
97 qualified voters voting thereon; however no such proposal shall be resubmitted
98 to the voters sooner than twelve months from the date of the submission of the
99 last such proposal.

100 5. All revenue received by a county or municipality from the tax
101 authorized pursuant to the provisions of this section shall be deposited in a
102 special trust fund and shall be used solely for economic development purposes
103 within such county or municipality for so long as the tax shall remain in effect.

104 6. Once the tax authorized by this section is abolished or is terminated by
105 any means, all funds remaining in the special trust fund shall be used solely for
106 economic development purposes within the county or municipality. Any funds in
107 such special trust fund which are not needed for current expenditures may be
108 invested by the governing body in accordance with applicable laws relating to the
109 investment of other county or municipal funds.

110 7. All sales taxes collected by the director of revenue pursuant to this
111 section on behalf of any county or municipality, [less one percent for cost of
112 collection which shall be deposited in the state's general revenue fund after
113 payment of premiums for surety bonds as provided in section 32.087,] shall be
114 deposited in a special trust fund, which is hereby created, to be known as the
115 "Local Economic Development Sales Tax Trust Fund".

116 8. [The moneys in the local economic development sales tax trust fund
117 shall not be deemed to be state funds and shall not be commingled with any funds
118 of the state.] The director of revenue shall keep accurate records of the amount
119 of money in the trust fund and which was collected in each county or municipality
120 imposing a sales tax pursuant to this section, and the records shall be open to the
121 inspection of officers of the county or municipality and the public.

122 9. Not later than the tenth day of each month the director of revenue shall
123 distribute all moneys deposited in the trust fund during the preceding month to
124 the county or municipality which levied the tax. Such funds shall be deposited

125 with the county treasurer of each such county or the appropriate municipal officer
126 in the case of a municipal tax, and all expenditures of funds arising from the local
127 economic development sales tax trust fund shall be by an appropriation act to be
128 enacted by the governing body of each such county or municipality. Expenditures
129 may be made from the fund for any economic development purposes authorized
130 in the ordinance or order adopted by the governing body submitting the tax to the
131 voters.

132 10. The director of revenue may authorize the state treasurer to make
133 refunds from the amounts in the trust fund and credited to any county or
134 municipality for erroneous payments and overpayments made, and may redeem
135 dishonored checks and drafts deposited to the credit of such counties and
136 municipalities.

137 11. If any county or municipality abolishes the tax, the county or
138 municipality shall notify the director of revenue of the action [at least ninety
139 days] prior to the effective date of the repeal and the **repeal shall be effective**
140 **as provided by subsection 19 of section 32.087**. The director of revenue
141 may order retention in the trust fund, for a period of one year, of two percent of
142 the amount collected after receipt of such notice to cover possible refunds or
143 overpayment of the tax and to redeem dishonored checks and drafts deposited to
144 the credit of such accounts. After one year has elapsed after the effective date of
145 abolition of the tax in such county or municipality, the director of revenue shall
146 remit the balance in the account to the county or municipality and close the
147 account of that county or municipality. The director of revenue shall notify each
148 county or municipality of each instance of any amount refunded or any check
149 redeemed from receipts due the county or municipality.

150 12. Except as modified in this section, all provisions of sections 32.085
151 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

152 13. For purposes of this section, the term "economic development" is
153 limited to the following:

154 (1) Operations of economic development or community development
155 offices, including the salaries of employees;

156 (2) Provision of training for job creation or retention;

157 (3) Provision of infrastructure and sites for industrial development or for
158 public infrastructure projects; and

159 (4) Refurbishing of existing structures and property relating to community
160 development.

67.1303. 1. The governing body of any home rule city with more than one
2 hundred fifty-one thousand five hundred but less than one hundred fifty-one
3 thousand six hundred inhabitants, any home rule city with more than forty-five
4 thousand five hundred but less than forty-five thousand nine hundred inhabitants
5 and the governing body of any city within any county of the first classification
6 with more than one hundred four thousand six hundred but less than one
7 hundred four thousand seven hundred inhabitants and the governing body of any
8 county of the third classification without a township form of government and with
9 more than forty thousand eight hundred but less than forty thousand nine
10 hundred inhabitants or any city within such county may impose, by order or
11 ordinance, a sales tax on all retail sales made in the city or county which are
12 subject to sales tax under [chapter 144] **sections 144.010 to 144.527**. In
13 addition, the governing body of any county of the first classification with more
14 than eighty-five thousand nine hundred but less than eighty-six thousand
15 inhabitants or the governing body of any home rule city with more than
16 seventy-three thousand but less than seventy-five thousand inhabitants may
17 impose, by order or ordinance, a sales tax on all retail sales made in the city or
18 county which are subject to sales tax under [chapter 144] **sections 144.010 to**
19 **144.527**. The tax authorized in this section shall not be more than one-half of
20 one percent. The order or ordinance imposing the tax shall not become effective
21 unless the governing body of the city or county submits to the voters of the city
22 or county at a state general or primary election a proposal to authorize the
23 governing body to impose a tax under this section. The tax authorized in this
24 section shall be in addition to all other sales taxes imposed by law, and shall be
25 stated separately from all other charges and taxes.

26 2. The ballot of submission for the tax authorized in this section shall be
27 in substantially the following form:

28 Shall _____ (insert the name of the city or county) impose a sales
29 tax at a rate of _____ (insert rate of percent) percent for economic
30 development purposes?

31 YES NO

32 If a majority of the votes cast on the question by the qualified voters voting
33 thereon are in favor of the question, then the tax shall become effective [on the
34 first day of the second calendar quarter following the calendar quarter in which
35 the election was held] **as provided by subsection 19 of section 32.087**. If a
36 majority of the votes cast on the question by the qualified voters voting thereon

37 are opposed to the question, then the tax shall not become effective unless and
38 until the question is resubmitted under this section to the qualified voters and
39 such question is approved by a majority of the qualified voters voting on the
40 question, provided that no proposal shall be resubmitted to the voters sooner than
41 twelve months from the date of the submission of the last proposal.

42 3. No revenue generated by the tax authorized in this section shall be
43 used for any retail development project. At least twenty percent of the revenue
44 generated by the tax authorized in this section shall be used solely for projects
45 directly related to long-term economic development preparation, including, but
46 not limited to, the following:

- 47 (1) Acquisition of land;
- 48 (2) Installation of infrastructure for industrial or business parks;
- 49 (3) Improvement of water and wastewater treatment capacity;
- 50 (4) Extension of streets;
- 51 (5) Providing matching dollars for state or federal grants;
- 52 (6) Marketing;
- 53 (7) Construction and operation of job training and educational facilities;

54 and

55 (8) Providing grants and low-interest loans to companies for job training,
56 equipment acquisition, site development, and infrastructure. Not more than
57 twenty-five percent of the revenue generated may be used annually for
58 administrative purposes, including staff and facility costs.

59 4. All revenue generated by the tax shall be deposited in a special trust
60 fund and shall be used solely for the designated purposes. If the tax is repealed,
61 all funds remaining in the special trust fund shall continue to be used solely for
62 the designated purposes. Any funds in the special trust fund which are not
63 needed for current expenditures may be invested by the governing body in
64 accordance with applicable laws relating to the investment of other city or county
65 funds.

66 5. **The director of revenue may authorize the state treasurer to**
67 **make refunds from the amounts in the trust fund and credited to any**
68 **city or county for erroneous payments in the trust fund and credited**
69 **to any city or county for erroneous payments and overpayments made,**
70 **and may redeem dishonored checks and drafts deposited to the credit**
71 **of such counties. If any city or county abolishes the tax authorized**
72 **under this section, the repeal of such tax shall become effective as**

73 **provided by subsection 19 of section 32.087. Each city or county shall**
74 **notify the director of revenue prior to the effective date of the**
75 **expiration of the sales tax authorized by this section and the repeal**
76 **shall be effective as provided by subsection 19 of section 32.087. The**
77 **director of revenue may order retention in the trust fund, for a period**
78 **of one year, of two percent of the amount collected after receipt of such**
79 **notice to cover possible refunds or overpayment of such tax and to**
80 **redeem dishonored checks and drafts deposited to the credit of such**
81 **accounts. After one year has elapsed after the date of expiration of the**
82 **tax authorized by this section in such city or county, the director of**
83 **revenue shall remit the balance in the account to the city or county and**
84 **close the account of that city or county. The director of revenue shall**
85 **notify each city or county of each instance of any amount refunded or**
86 **any check redeemed from receipts due the city or county.**

87 **6.** Any city or county imposing the tax authorized in this section shall
88 establish an economic development tax board. The board shall consist of eleven
89 members, to be appointed as follows:

90 (1) Two members shall be appointed by the school boards whose districts
91 are included within any economic development plan or area funded by the sales
92 tax authorized in this section. Such members shall be appointed in any manner
93 agreed upon by the affected districts;

94 (2) One member shall be appointed, in any manner agreed upon by the
95 affected districts, to represent all other districts levying ad valorem taxes within
96 the area selected for an economic development project or area funded by the sales
97 tax authorized in this section, excluding representatives of the governing body of
98 the city or county;

99 (3) One member shall be appointed by the largest public school district in
100 the city or county;

101 (4) In each city or county, five members shall be appointed by the chief
102 elected officer of the city or county with the consent of the majority of the
103 governing body of the city or county;

104 (5) In each city, two members shall be appointed by the governing body
105 of the county in which the city is located. In each county, two members shall be
106 appointed by the governing body of the county. At the option of the members
107 appointed by a city or county the members who are appointed by the school
108 boards and other taxing districts may serve on the board for a term to coincide

109 with the length of time an economic development project, plan, or designation of
110 an economic development area is considered for approval by the board, or for the
111 definite terms as provided in this subsection. If the members representing school
112 districts and other taxing districts are appointed for a term coinciding with the
113 length of time an economic development project, plan, or area is approved, such
114 term shall terminate upon final approval of the project, plan, or designation of
115 the area by the governing body of the city or county. If any school district or
116 other taxing jurisdiction fails to appoint members of the board within thirty days
117 of receipt of written notice of a proposed economic development plan, economic
118 development project, or designation of an economic development area, the
119 remaining members may proceed to exercise the power of the board. Of the
120 members first appointed by the city or county, three shall be designated to serve
121 for terms of two years, three shall be designated to serve for a term of three
122 years, and the remaining members shall be designated to serve for a term of four
123 years from the date of such initial appointments. Thereafter, the members
124 appointed by the city or county shall serve for a term of four years, except that
125 all vacancies shall be filled for unexpired terms in the same manner as were the
126 original appointments.

127 [6.] 7. The board, subject to approval of the governing body of the city or
128 county, shall develop economic development plans, economic development
129 projects, or designations of an economic development area, and shall hold public
130 hearings and provide notice of any such hearings. The board shall vote on all
131 proposed economic development plans, economic development projects, or
132 designations of an economic development area, and amendments thereto, within
133 thirty days following completion of the hearing on any such plan, project, or
134 designation, and shall make recommendations to the governing body within
135 ninety days of the hearing concerning the adoption of or amendment to economic
136 development plans, economic development projects, or designations of an economic
137 development area.

138 [7.] 8. The board shall report at least annually to the governing body of
139 the city or county on the use of the funds provided under this section and on the
140 progress of any plan, project, or designation adopted under this section.

141 [8.] 9. The governing body of any city or county that has adopted the
142 sales tax authorized in this section may submit the question of repeal of the tax
143 to the voters on any date available for elections for the city or county. The ballot
144 of submission shall be in substantially the following form:

145 Shall _____ (insert the name of the city or county) repeal the sales
146 tax imposed at a rate of _____ (insert rate of percent) percent for
147 economic development purposes?

148 YES NO

149 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
150 shall become effective [on December thirty-first of the calendar year in which
151 such repeal was approved] **as provided by subsection 19 of section 32.087.**
152 If a majority of the votes cast on the question by the qualified voters voting
153 thereon are opposed to the repeal, then the sales tax authorized in this section
154 shall remain effective until the question is resubmitted under this section to the
155 qualified voters of the city or county, and the repeal is approved by a majority of
156 the qualified voters voting on the question.

157 **[9.] 10.** Whenever the governing body of any city or county that has
158 adopted the sales tax authorized in this section receives a petition, signed by ten
159 percent of the registered voters of the city or county voting in the last
160 gubernatorial election, calling for an election to repeal the sales tax imposed
161 under this section, the governing body shall submit to the voters a proposal to
162 repeal the tax. If a majority of the votes cast on the question by the qualified
163 voters voting thereon are in favor of the repeal, that repeal shall become effective
164 [on December thirty-first of the calendar year in which such repeal was approved]
165 **as provided by subsection 19 of section 32.087.** If a majority of the votes
166 cast on the question by the qualified voters voting thereon are opposed to the
167 repeal, then the tax shall remain effective until the question is resubmitted under
168 this section to the qualified voters and the repeal is approved by a majority of the
169 qualified voters voting on the question. **If the city or county abolishes the**
170 **tax, the city or county shall notify the director of revenue of the action**
171 **at least one hundred twenty days prior to the effective date of the**
172 **repeal.**

173 **11. After the effective date of any tax imposed under the**
174 **provisions of this section, the director of revenue shall perform all**
175 **functions incident to the administration, collection, enforcement, and**
176 **operation of the tax and collect, in addition to the sales tax for the**
177 **state of Missouri, the additional tax authorized under this section. The**
178 **tax imposed under this section and the tax imposed under the sales tax**
179 **law of the state of Missouri shall be collected together and reported**
180 **upon such forms and under such administrative rules and regulations**

181 **as may be prescribed by the director of revenue.**

182 **12. Except as provided in this section, all provisions of sections**
 183 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.1305. 1. As used in this section, the term "city" shall mean any
 2 incorporated city, town, or village.

3 2. In lieu of the sales taxes authorized under sections 67.1300 and
 4 67.1303, the governing body of any city or county may impose, by order or
 5 ordinance, a sales tax on all retail sales made in the city or county which are
 6 subject to sales tax under chapter 144. The tax authorized in this section shall
 7 not be more than one-half of one percent. The order or ordinance imposing the
 8 tax shall not become effective unless the governing body of the city or county
 9 submits to the voters of the city or county at any citywide, county or state
 10 general, primary or special election a proposal to authorize the governing body
 11 to impose a tax under this section. The tax authorized in this section shall be in
 12 addition to all other sales taxes imposed by law, and shall be stated separately
 13 from all other charges and taxes. The tax authorized in this section shall not be
 14 imposed by any city or county that has imposed a tax under section 67.1300 or
 15 67.1303 unless the tax imposed under those sections has expired or been
 16 repealed.

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

19 Shall _____ (insert the name of the city or county) impose a sales
 20 tax at a rate of _____ (insert rate of percent) percent for economic
 21 development purposes?

22 YES NO

23 If a majority of the votes cast on the question by the qualified voters voting
 24 thereon are in favor of the question, then the tax shall become effective [on the
 25 first day of the second calendar quarter following the calendar quarter in which
 26 the election was held] **as provided by subsection 19 of section 32.087.** If a
 27 majority of the votes cast on the question by the qualified voters voting thereon
 28 are opposed to the question, then the tax shall not become effective unless and
 29 until the question is resubmitted under this section to the qualified voters and
 30 such question is approved by a majority of the qualified voters voting on the
 31 question, provided that no proposal shall be resubmitted to the voters sooner than
 32 twelve months from the date of the submission of the last proposal.

33 4. All sales taxes collected by the director of revenue under this section

34 on behalf of any county or municipality, [less one percent for cost of collection
35 which shall be deposited in the state's general revenue fund after payment of
36 premiums for surety bonds as provided in section 32.087,] shall be deposited in
37 a special trust fund, which is hereby created, to be known as the "Local Option
38 Economic Development Sales Tax Trust Fund".

39 5. [The moneys in the local option economic development sales tax trust
40 fund shall not be deemed to be state funds and shall not be commingled with any
41 funds of the state.] The director of revenue shall keep accurate records of the
42 amount of money in the trust fund and which was collected in each city or county
43 imposing a sales tax pursuant to this section, and the records shall be open to the
44 inspection of officers of the city or county and the public.

45 6. Not later than the tenth day of each month the director of revenue shall
46 distribute all moneys deposited in the trust fund during the preceding month to
47 the city or county which levied the tax. Such funds shall be deposited with the
48 county treasurer of each such county or the appropriate municipal officer in the
49 case of a municipal tax, and all expenditures of funds arising from the local
50 economic development sales tax trust fund shall be in accordance with this
51 section.

52 7. The director of revenue may authorize the state treasurer to make
53 refunds from the amounts in the trust fund and credited to any city or county for
54 erroneous payments and overpayments made, and may redeem dishonored checks
55 and drafts deposited to the credit of such cities and counties.

56 8. If any county or municipality abolishes the tax, the city or county shall
57 notify the director of revenue of the action [at least ninety days] prior to the
58 effective date of the repeal and the **repeal shall be effective as provided by**
59 **subsection 19 of section 32.087.** The director of revenue may order retention
60 in the trust fund, for a period of one year, of two percent of the amount collected
61 after receipt of such notice to cover possible refunds or overpayment of the tax
62 and to redeem dishonored checks and drafts deposited to the credit of such
63 accounts. After one year has elapsed after the effective date of abolition of the
64 tax in such city or county, the director of revenue shall remit the balance in the
65 account to the city or county and close the account of that city or county. The
66 director of revenue shall notify each city or county of each instance of any amount
67 refunded or any check redeemed from receipts due the city or county.

68 9. Except as modified in this section, all provisions of sections 32.085
69 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

70 10. (1) No revenue generated by the tax authorized in this section shall
71 be used for any retail development project, except for the redevelopment of
72 downtown areas and historic districts. Not more than twenty-five percent of the
73 revenue generated shall be used annually for administrative purposes, including
74 staff and facility costs.

75 (2) At least twenty percent of the revenue generated by the tax
76 authorized in this section shall be used solely for projects directly related to
77 long-term economic development preparation, including, but not limited to, the
78 following:

79 (a) Acquisition of land;

80 (b) Installation of infrastructure for industrial or business parks;

81 (c) Improvement of water and wastewater treatment capacity;

82 (d) Extension of streets;

83 (e) Public facilities directly related to economic development and job
84 creation; and

85 (f) Providing matching dollars for state or federal grants relating to such
86 long-term projects.

87 (3) The remaining revenue generated by the tax authorized in this section
88 may be used for, but shall not be limited to, the following:

89 (a) Marketing;

90 (b) Providing grants and loans to companies for job training, equipment
91 acquisition, site development, and infrastructures;

92 (c) Training programs to prepare workers for advanced technologies and
93 high skill jobs;

94 (d) Legal and accounting expenses directly associated with the economic
95 development planning and preparation process;

96 (e) Developing value-added and export opportunities for Missouri
97 agricultural products.

98 11. All revenue generated by the tax shall be deposited in a special trust
99 fund and shall be used solely for the designated purposes. If the tax is repealed,
100 all funds remaining in the special trust fund shall continue to be used solely for
101 the designated purposes. Any funds in the special trust fund which are not
102 needed for current expenditures may be invested by the governing body in
103 accordance with applicable laws relating to the investment of other city or county
104 funds.

105 12. (1) Any city or county imposing the tax authorized in this section

106 shall establish an economic development tax board. The volunteer board shall
107 receive no compensation or operating budget.

108 (2) The economic development tax board established by a city shall consist
109 of at least five members, but may be increased to nine members. Either a
110 five-member or nine-member board shall be designated in the order or ordinance
111 imposing the sales tax authorized by this section, and the members are to be
112 appointed as follows:

113 (a) One member of a five-member board, or two members of a
114 nine-member board, shall be appointed by the school districts included within any
115 economic development plan or area funded by the sales tax authorized in this
116 section. Such member or members shall be appointed in any manner agreed upon
117 by the affected districts;

118 (b) Three members of a five-member board, or five members of a
119 nine-member board, shall be appointed by the chief elected officer of the city with
120 the consent of the majority of the governing body of the city;

121 (c) One member of a five-member board, or two members of a nine-member
122 board, shall be appointed by the governing body of the county in which the city
123 is located.

124 (3) The economic development tax board established by a county shall
125 consist of seven members, to be appointed as follows:

126 (a) One member shall be appointed by the school districts included within
127 any economic development plan or area funded by the sales tax authorized in this
128 section. Such member shall be appointed in any manner agreed upon by the
129 affected districts;

130 (b) Four members shall be appointed by the governing body of the county;
131 and

132 (c) Two members from the cities, towns, or villages within the county
133 appointed in any manner agreed upon by the chief elected officers of the cities or
134 villages.

135 Of the members initially appointed, three shall be designated to serve for terms
136 of two years, except that when a nine-member board is designated, seven of the
137 members initially appointed shall be designated to serve for terms of two years,
138 and the remaining members shall be designated to serve for a term of four years
139 from the date of such initial appointments. Thereafter, the members appointed
140 shall serve for a term of four years, except that all vacancies shall be filled for
141 unexpired terms in the same manner as were the original appointments.

142 (4) If an economic development tax board established by a city is already
143 in existence on August 28, 2012, any increase in the number of members of the
144 board shall be designated in an order or ordinance. The four board members
145 added to the board shall be appointed to a term with an expiration coinciding
146 with the expiration of the terms of the three board member positions that were
147 originally appointed to terms of two years. Thereafter, the additional members
148 appointed shall serve for a term of four years, except that all vacancies shall be
149 filled for unexpired terms in the same manner as were the additional
150 appointments.

151 13. The board, subject to approval of the governing body of the city or
152 county, shall consider economic development plans, economic development
153 projects, or designations of an economic development area, and shall hold public
154 hearings and provide notice of any such hearings. The board shall vote on all
155 proposed economic development plans, economic development projects, or
156 designations of an economic development area, and amendments thereto, within
157 thirty days following completion of the hearing on any such plan, project, or
158 designation, and shall make recommendations to the governing body within
159 ninety days of the hearing concerning the adoption of or amendment to economic
160 development plans, economic development projects, or designations of an economic
161 development area. The governing body of the city or county shall have the final
162 determination on use and expenditure of any funds received from the tax imposed
163 under this section.

164 14. The board may consider and recommend using funds received from the
165 tax imposed under this section for plans, projects or area designations outside the
166 boundaries of the city or county imposing the tax if, and only if:

167 (1) The city or county imposing the tax or the state receives significant
168 economic benefit from the plan, project or area designation; and

169 (2) The board establishes an agreement with the governing bodies of all
170 cities and counties in which the plan, project or area designation is located
171 detailing the authority and responsibilities of each governing body with regard
172 to the plan, project or area designation.

173 15. Notwithstanding any other provision of law to the contrary, the
174 economic development sales tax imposed under this section when imposed within
175 a special taxing district, including but not limited to a tax increment financing
176 district, neighborhood improvement district, or community improvement district,
177 shall be excluded from the calculation of revenues available to such districts, and

178 no revenues from any sales tax imposed under this section shall be used for the
179 purposes of any such district unless recommended by the economic development
180 tax board established under this section and approved by the governing body
181 imposing the tax.

182 16. The board and the governing body of the city or county imposing the
183 tax shall report at least annually to the governing body of the city or county on
184 the use of the funds provided under this section and on the progress of any plan,
185 project, or designation adopted under this section and shall make such report
186 available to the public.

187 17. Not later than the first day of March each year the board shall submit
188 to the joint committee on economic development a report, not exceeding one page
189 in length, which must include the following information for each project using the
190 tax authorized under this section:

191 (1) A statement of its primary economic development goals;

192 (2) A statement of the total economic development sales tax revenues
193 received during the immediately preceding calendar year;

194 (3) A statement of total expenditures during the preceding calendar year
195 in each of the following categories:

196 (a) Infrastructure improvements;

197 (b) Land and/or buildings;

198 (c) Machinery and equipment;

199 (d) Job training investments;

200 (e) Direct business incentives;

201 (f) Marketing;

202 (g) Administration and legal expenses; and

203 (h) Other expenditures.

204 18. The governing body of any city or county that has adopted the sales
205 tax authorized in this section may submit the question of repeal of the tax to the
206 voters on any date available for elections for the city or county. The ballot of
207 submission shall be in substantially the following form:

208 Shall _____ (insert the name of the city or county) repeal the sales
209 tax imposed at a rate of _____ (insert rate of percent) percent for
210 economic development purposes?

211 YES

NO

212 If a majority of the votes cast on the proposal are in favor of the repeal, that
213 repeal shall become effective [on December thirty-first of the calendar year in

214 which such repeal was approved] **as provided by subsection 19 of section**
215 **32.087**. If a majority of the votes cast on the question by the qualified voters
216 voting thereon are opposed to the repeal, then the sales tax authorized in this
217 section shall remain effective until the question is resubmitted under this section
218 to the qualified voters of the city or county, and the repeal is approved by a
219 majority of the qualified voters voting on the question.

220 19. Whenever the governing body of any city or county that has adopted
221 the sales tax authorized in this section receives a petition, signed by ten percent
222 of the registered voters of the city or county voting in the last gubernatorial
223 election, calling for an election to repeal the sales tax imposed under this section,
224 the governing body shall submit to the voters a proposal to repeal the tax. If a
225 majority of the votes cast on the question by the qualified voters voting thereon
226 are in favor of the repeal, that repeal shall become effective [on December
227 thirty-first of the calendar year in which such repeal was approved] **as provided**
228 **by subsection 19 of section 32.087**. If a majority of the votes cast on the
229 question by the qualified voters voting thereon are opposed to the repeal, then the
230 tax shall remain effective until the question is resubmitted under this section to
231 the qualified voters and the repeal is approved by a majority of the qualified
232 voters voting on the question.

233 20. If any provision of this section or section 67.1303 or the application
234 thereof to any person or circumstance is held invalid, the invalidity shall not
235 affect other provisions or application of this section or section 67.1303 which can
236 be given effect without the invalid provision or application, and to this end the
237 provisions of this section and section 67.1303 are declared severable.

67.1545. 1. Any district formed as a political subdivision may impose by
2 resolution a district sales and use tax on all retail sales made in such district
3 which are subject to taxation pursuant to sections 144.010 to [144.525] **144.527**,
4 except sales of motor vehicles, trailers, boats [or], outboard motors [and sales to
5 or by public utilities and providers of communications, cable, or video services],
6 **electricity, piped natural or artificial gas, or other fuels delivered by**
7 **the seller**. Any sales and use tax imposed pursuant to this section may be
8 imposed in increments of one-eighth of one percent, up to a maximum of one
9 percent. Such district sales and use tax may be imposed for any district purpose
10 designated by the district in its ballot of submission to its qualified voters; except
11 that, no resolution adopted pursuant to this section shall become effective unless
12 the board of directors of the district submits to the qualified voters of the district,

13 by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this
14 section. If a majority of the votes cast by the qualified voters on the proposed
15 sales tax are in favor of the sales tax, then the resolution is adopted. If a
16 majority of the votes cast by the qualified voters are opposed to the sales tax,
17 then the resolution is void.

18 2. The ballot shall be substantially in the following form:

19 Shall the _____ (insert name of district) Community Improvement
20 District impose a community improvement districtwide sales and
21 use tax at the maximum rate of _____ (insert amount) for a period
22 of _____ (insert number) years from the date on which such tax is
23 first imposed for the purpose of providing revenue for _____ (insert
24 general description of the purpose)?

25 YES

NO

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

29 3. Within ten days after the qualified voters have approved the imposition
30 of the sales and use tax, the district shall, in accordance with section 32.087,
31 notify the director of the department of revenue. The sales and use tax
32 authorized by this section shall become effective [on the first day of the second
33 calendar quarter after the director of the department of revenue receives notice
34 of the adoption of such tax] **as provided by subsection 19 of section 32.087.**

35 4. [The director of the department of revenue shall collect any tax adopted
36 pursuant to this section pursuant to section 32.087] **After the effective date
37 of any tax imposed under the provisions of this section, the director of
38 revenue shall perform all functions incident to the administration,
39 collection, enforcement, and operation of the tax and collect, in
40 addition to the sales tax for the state of Missouri, the additional tax
41 authorized under the authority of this section. The tax imposed under
42 this section and the tax imposed under the sales tax law of the state of
43 Missouri shall be collected together and reported upon such forms and
44 under such administrative rules and regulations as may be prescribed
45 by the director of revenue.**

46 5. In each district in which a sales and use tax is imposed pursuant to
47 this section, every retailer shall add such additional tax imposed by the district
48 to such retailer's sale price, and when so added such tax shall constitute a part

49 of the purchase price, shall be a debt of the purchaser to the retailer until paid
50 and shall be recoverable at law in the same manner as the purchase price.

51 6. [In order to allow retailers to collect and report the sales and use tax
52 authorized by this section as well as all other sales and use taxes required by law
53 in the simplest and most efficient manner possible, a district may establish
54 appropriate brackets to be used in the district imposing a tax pursuant to this
55 section in lieu of the brackets provided in section 144.285.

56 7.] The penalties provided in sections 144.010 to [144.525] **144.527** shall
57 apply to violations of this section.

58 [8.] **7.** All revenue received by the district from a sales and use tax
59 imposed pursuant to this section which is designated for a specific purpose shall
60 be deposited into a special trust fund and expended solely for such
61 purpose. Upon the expiration of any sales and use tax adopted pursuant to this
62 section, all funds remaining in the special trust fund shall continue to be used
63 solely for the specific purpose designated in the resolution adopted by the
64 qualified voters. Any funds in such special trust fund which are not needed for
65 current expenditures may be invested by the board of directors pursuant to
66 applicable laws relating to the investment of other district funds.

67 [9.] **8.** A district may repeal by resolution any sales and use tax imposed
68 pursuant to this section before the expiration date of such sales and use tax
69 unless the repeal of such sales and use tax will impair the district's ability to
70 repay any liabilities the district has incurred, moneys the district has borrowed
71 or obligation the district has issued to finance any improvements or services
72 rendered for the district.

73 [10.] **9.** Notwithstanding the provisions of chapter 115, an election for a
74 district sales and use tax under this section shall be conducted in accordance with
75 the provisions of this section.

76 **10. Except as provided in this section, all provisions of sections**
77 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.1712. 1. The governing body of any county located within the proposed
2 metropolitan district is hereby authorized to impose by ordinance a one-tenth of
3 one cent sales tax on all retail sales subject to taxation pursuant to sections
4 144.010 to [144.525] **144.527** for the purpose of funding the creation, operation
5 and maintenance of a metropolitan park and recreation district.

6 2. In addition to the tax authorized in subsection 1 of this section, the
7 governing body of any county located within the metropolitan district as of

8 January 1, 2012, is authorized to impose by ordinance an incremental sales tax
9 of up to three-sixteenths of one cent on all retail sales subject to taxation under
10 sections 144.010 to [144.525] **144.527** for the purpose of funding the operation
11 and maintenance of the metropolitan park and recreation district. Such
12 incremental sales tax shall not be implemented unless approved by the voters of
13 the county with the largest population within the district and at least one other
14 such county under subsection 2 of section 67.1715.

15 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition
16 to all other sales taxes allowed by law. The governing body of any county within
17 the metropolitan district enacting such an ordinance shall submit to the voters
18 of such county a proposal to approve its ordinance imposing or increasing the
19 tax. Such ordinance shall become effective only after the majority of the voters
20 voting on such ordinance approve such ordinance. The provisions of sections
21 32.085 and 32.087 shall apply to any tax and increase in tax approved pursuant
22 to this section and sections 67.1715 to 67.1721.

23 **4. After the effective date of any tax imposed under the**
24 **provisions of this section, the director of revenue shall perform all**
25 **functions incident to the administration, collection, enforcement, and**
26 **operation of the tax and the director of revenue shall collect in**
27 **addition to the sales tax for the state of Missouri the additional tax**
28 **authorized under the authority of this section. The tax imposed under**
29 **this section and the tax imposed under the sales tax law of the state of**
30 **Missouri shall be collected together and reported upon such forms and**
31 **under such administrative rules and regulations as may be prescribed**
32 **by the director of revenue.**

67.1775. 1. The governing body of a city not within a county, or any
2 county of this state may, after voter approval under this section, levy a sales tax
3 not to exceed one-quarter of a cent in the county or city, or city not within a
4 county, **on all retail sales made in the city or county which are subject**
5 **to sales tax under sections 144.010 to 144.527** for the purpose of providing
6 services described in section 210.861, including counseling, family support, and
7 temporary residential services to persons nineteen years of age or less. The
8 question shall be submitted to the qualified voters of the county or city, or city
9 not within a county, at a county or city or state general, primary or special
10 election upon the motion of the governing body of the county or city, or city not
11 within a county or upon the petition of eight percent of the qualified voters of the

12 county or city, or city not within a county, determined on the basis of the number
13 of votes cast for governor in such county at the last gubernatorial election held
14 prior to the filing of the petition. The election officials of the county or city, or
15 city not within a county, shall give legal notice as provided in chapter 115. The
16 question shall be submitted in substantially the following form:

17 Shall _____ County or City, solely for the purpose of establishing
18 a community children's services fund for the purpose of providing
19 services to protect the well-being and safety of children and youth
20 nineteen years of age or less and to strengthen families, be
21 authorized to levy a sales tax of _____ (not to exceed one-quarter
22 of a cent) in the city or county?

23 YES NO

24 If a majority of the votes cast on the question by the qualified voters voting
25 thereon are in favor of the question, then the ordinance or order and any
26 amendments thereto shall be in effect [on the first day of the second calendar
27 quarter after the director receives notification of the local sales tax] **as provided**
28 **by subsection 19 of section 32.087**. If a question receives less than the
29 required majority, then the governing authority of the city or county, or city not
30 within a county, shall have no power to impose the sales tax unless and until the
31 governing authority of the city or county, or city not within a county, has
32 submitted another question to authorize the imposition of the sales tax
33 authorized by this section and such question is approved by the required majority
34 of the qualified voters voting thereon. However, in no event shall a question
35 under this section be submitted to the voters sooner than twelve months from the
36 date of the last question under this section.

37 2. After the effective date of any tax imposed under the provisions of this
38 section, the director of revenue shall perform all functions incident to the
39 administration, collection, enforcement, and operation of the tax and the director
40 of revenue shall collect in addition to the sales tax for the state of Missouri the
41 additional tax authorized under the authority of this section. The tax imposed
42 under this section and the tax imposed under the sales tax law of the state of
43 Missouri shall be collected together and reported upon such forms and under such
44 administrative rules and regulations as may be prescribed by the director of
45 revenue.

46 3. All sales taxes collected by the director of revenue under this section
47 on behalf of any city or county, or city not within a county[, less one percent for

48 the cost of collection, which shall be deposited in the state's general revenue fund
49 after payment of premiums for surety bonds as provided in section 32.087,] shall
50 be deposited with the state treasurer in a special fund, which is hereby created,
51 to be known as the "Community Children's Services Fund". [The moneys in the
52 city or county, or city not within a county, community children's services fund
53 shall not be deemed to be state funds and shall not be commingled with any funds
54 of the state.] The director of revenue shall keep accurate records of the amount
55 of money in the fund which was collected in each city or county, or city not within
56 a county, imposing a sales tax under this section, and the records shall be open
57 to the inspection of officers of each city or county, or city not within a county, and
58 the general public. Not later than the tenth day of each month, the director of
59 revenue shall distribute all moneys deposited in the fund during the preceding
60 month by distributing to the city or county treasurer, or the treasurer of a city
61 not within a county, or such other officer as may be designated by a city or county
62 ordinance or order, or ordinance or order of a city not within a county, of each city
63 or county, or city not within a county, imposing the tax authorized by this section,
64 the sum, as certified by the director of revenue, due the city or county.

65 4. The director of revenue may authorize the state treasurer to make
66 refunds from the amounts in the fund and credited to any city or county, or city
67 not within a county, for erroneous payments and overpayments made, and may
68 redeem dishonored checks and drafts deposited to the credit of such
69 counties. Each city or county, or city not within a county, shall notify the director
70 of revenue [at least ninety days] prior to the effective date of the expiration of the
71 sales tax authorized by this section and the **repeal shall be effective as**
72 **provided by subsection 19 of section 32.087.** The director of revenue may
73 order retention in the fund, for a period of one year, of two percent of the amount
74 collected after receipt of such notice to cover possible refunds or overpayment of
75 such tax and to redeem dishonored checks and drafts deposited to the credit of
76 such accounts. After one year has elapsed after the date of expiration of the tax
77 authorized by this section in such city not within a county or such city or county,
78 the director of revenue shall remit the balance in the account to the city or
79 county, or city not within a county, and close the account of that city or county,
80 or city not within a county. The director of revenue shall notify each city or
81 county, or city not within a county, of each instance of any amount refunded or
82 any check redeemed from receipts due the city or county.

83 5. Except as modified in this section, all provisions of sections 32.085

84 [and] to 32.087 shall apply to the tax imposed under this section.

85 6. All revenues generated by the tax prescribed in this section shall be
 86 deposited in the county treasury or, in a city not within a county, to the board
 87 established by law to administer such fund to the credit of a special community
 88 children's services fund to accomplish the purposes set out herein and in section
 89 210.861, and shall be used for no other purpose. Such fund shall be administered
 90 by a board of directors, established under section 210.861.

67.1959. 1. The board, by a majority vote, may submit to the residents
 2 of such district a tax of not more than one percent on all retail sales, except sales
 3 of [food as defined in section 144.014, sales of] new or used motor vehicles,
 4 trailers, boats, or other outboard motors[, all utilities, telephone and wireless
 5 services, and sales of funeral services,] made **on or after January 1, 2022**,
 6 within the district which are subject to taxation pursuant to the provisions of
 7 sections 144.010 to [144.525] **144.527**. Upon the written request of the board to
 8 the election authority of the county in which a majority of the area of the district
 9 is situated, such election authority shall submit a proposition to the residents of
 10 such district at a municipal or statewide primary or general election, or at a
 11 special election called for that purpose. Such election authority shall give legal
 12 notice as provided in chapter 115.

13 2. Such proposition shall be submitted to the voters of the district in
 14 substantially the following form at such election:

15 Shall the Tourism Community Enhancement District impose a
 16 sales tax of _____ (insert amount) for the purpose of promoting
 17 tourism in the district?

18 YES NO

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

22 If a majority of the votes cast on the proposal by the qualified voters of the
 23 proposed district voting thereon are in favor of the proposal, then the order shall
 24 become effective [on the first day of the second calendar quarter after the director
 25 of revenue receives notice of adoption of the tax] **as provided in subsection 19**
 26 **of section 32.087**. If the proposal receives less than the required majority, then
 27 the board shall have no power to impose the sales tax authorized pursuant to this
 28 section unless and until the board shall again have submitted another proposal
 29 to authorize the board to impose the sales tax authorized by this section and such

30 proposal is approved by the required majority of the qualified voters of the
31 district.

32 **3. Except as modified by this section, all provisions of sections**
33 **32.085 to 32.087 shall apply to the tax imposed under this section.**

67.2000. 1. This section shall be known as the "Exhibition Center and
2 Recreational Facility District Act".

3 2. An exhibition center and recreational facility district may be created
4 under this section in the following counties:

5 (1) Any county of the first classification with more than seventy-one
6 thousand three hundred but less than seventy-one thousand four hundred
7 inhabitants;

8 (2) Any county of the first classification with more than one hundred
9 ninety-eight thousand but less than one hundred ninety-nine thousand two
10 hundred inhabitants;

11 (3) Any county of the first classification with more than eighty-five
12 thousand nine hundred but less than eighty-six thousand inhabitants;

13 (4) Any county of the second classification with more than fifty-two
14 thousand six hundred but less than fifty-two thousand seven hundred
15 inhabitants;

16 (5) Any county of the first classification with more than one hundred four
17 thousand six hundred but less than one hundred four thousand seven hundred
18 inhabitants;

19 (6) Any county of the third classification without a township form of
20 government and with more than seventeen thousand nine hundred but less than
21 eighteen thousand inhabitants;

22 (7) Any county of the first classification with more than thirty-seven
23 thousand but less than thirty-seven thousand one hundred inhabitants;

24 (8) Any county of the third classification without a township form of
25 government and with more than twenty-three thousand five hundred but less
26 than twenty-three thousand six hundred inhabitants;

27 (9) Any county of the third classification without a township form of
28 government and with more than nineteen thousand three hundred but less than
29 nineteen thousand four hundred inhabitants;

30 (10) Any county of the first classification with more than two hundred
31 forty thousand three hundred but less than two hundred forty thousand four
32 hundred inhabitants;

33 (11) Any county of the third classification with a township form of
34 government and with more than eight thousand nine hundred but fewer than
35 nine thousand inhabitants;

36 (12) Any county of the third classification without a township form of
37 government and with more than eighteen thousand nine hundred but fewer than
38 nineteen thousand inhabitants;

39 (13) Any county of the third classification with a township form of
40 government and with more than eight thousand but fewer than eight thousand
41 one hundred inhabitants;

42 (14) Any county of the third classification with a township form of
43 government and with more than eleven thousand five hundred but fewer than
44 eleven thousand six hundred inhabitants.

45 3. Whenever not less than fifty owners of real property located within any
46 county listed in subsection 2 of this section desire to create an exhibition center
47 and recreational facility district, the property owners shall file a petition with the
48 governing body of each county located within the boundaries of the proposed
49 district requesting the creation of the district. The district boundaries may
50 include all or part of the counties described in this section. The petition shall
51 contain the following information:

52 (1) The name and residence of each petitioner and the location of the real
53 property owned by the petitioner;

54 (2) A specific description of the proposed district boundaries, including a
55 map illustrating the boundaries; and

56 (3) The name of the proposed district.

57 4. Upon the filing of a petition pursuant to this section, the governing
58 body of any county described in this section may, by resolution, approve the
59 creation of a district. Any resolution to establish such a district shall be adopted
60 by the governing body of each county located within the proposed district, and
61 shall contain the following information:

62 (1) A description of the boundaries of the proposed district;

63 (2) The time and place of a hearing to be held to consider establishment
64 of the proposed district;

65 (3) The proposed sales tax rate to be voted on within the proposed district;
66 and

67 (4) The proposed uses for the revenue generated by the new sales tax.

68 5. Whenever a hearing is held as provided by this section, the governing

69 body of each county located within the proposed district shall:

70 (1) Publish notice of the hearing on two separate occasions in at least one
71 newspaper of general circulation in each county located within the proposed
72 district, with the first publication to occur not more than thirty days before the
73 hearing, and the second publication to occur not more than fifteen days or less
74 than ten days before the hearing;

75 (2) Hear all protests and receive evidence for or against the establishment
76 of the proposed district; and

77 (3) Rule upon all protests, which determinations shall be final.

78 6. Following the hearing, if the governing body of each county located
79 within the proposed district decides to establish the proposed district, it shall
80 adopt an order to that effect; if the governing body of any county located within
81 the proposed district decides to not establish the proposed district, the boundaries
82 of the proposed district shall not include that county. The order shall contain the
83 following:

84 (1) The description of the boundaries of the district;

85 (2) A statement that an exhibition center and recreational facility district
86 has been established;

87 (3) The name of the district;

88 (4) The uses for any revenue generated by a sales tax imposed pursuant
89 to this section; and

90 (5) A declaration that the district is a political subdivision of the state.

91 7. A district established pursuant to this section may, at a general,
92 primary, or special election, submit to the qualified voters within the district
93 boundaries a sales tax of one-fourth of one percent, for a period not to exceed
94 twenty-five years, on all retail sales within the district, which are subject to
95 taxation pursuant to sections 144.010 to [144.525] **144.527**, to fund the
96 acquisition, construction, maintenance, operation, improvement, and promotion
97 of an exhibition center and recreational facilities. The ballot of submission shall
98 be in substantially the following form:

99 Shall the _____ (name of district) impose a sales tax of one-fourth
100 of one percent to fund the acquisition, construction, maintenance,
101 operation, improvement, and promotion of an exhibition center and
102 recreational facilities, for a period of _____ (insert number of
103 years)?

104 YES

NO

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

108 If a majority of the votes cast in the portion of any county that is part of the
109 proposed district favor the proposal, then the sales tax shall become effective in
110 that portion of the county [that is part of the proposed district on the first day of
111 the first calendar quarter immediately following the election] **as provided by**
112 **subsection 19 of section 32.087**. If a majority of the votes cast in the portion
113 of a county that is a part of the proposed district oppose the proposal, then that
114 portion of such county shall not impose the sales tax authorized in this section
115 until after the county governing body has submitted another such sales tax
116 proposal and the proposal is approved by a majority of the qualified voters voting
117 thereon. However, if a sales tax proposal is not approved, the governing body of
118 the county shall not resubmit a proposal to the voters pursuant to this section
119 sooner than twelve months from the date of the last proposal submitted pursuant
120 to this section. If the qualified voters in two or more counties that have
121 contiguous districts approve the sales tax proposal, the districts shall combine to
122 become one district.

123 8. There is hereby created a board of trustees to administer any district
124 created and the expenditure of revenue generated pursuant to this section
125 consisting of four individuals to represent each county approving the district, as
126 provided in this subsection. The governing body of each county located within the
127 district, upon approval of that county's sales tax proposal, shall appoint four
128 members to the board of trustees; at least one shall be an owner of a nonlodging
129 business located within the taxing district, or their designee, at least one shall
130 be an owner of a lodging facility located within the district, or their designee, and
131 all members shall reside in the district except that one nonlodging business
132 owner, or their designee, and one lodging facility owner, or their designee, may
133 reside outside the district. Each trustee shall be at least twenty-five years of age
134 and a resident of this state. Of the initial trustees appointed from each county,
135 two shall hold office for two years, and two shall hold office for four
136 years. Trustees appointed after expiration of the initial terms shall be appointed
137 to a four-year term by the governing body of the county the trustee represents,
138 with the initially appointed trustee to remain in office until a successor is
139 appointed, and shall take office upon being appointed. Each trustee may be
140 reappointed. Vacancies shall be filled in the same manner in which the trustee

141 vacating the office was originally appointed. The trustees shall not receive
142 compensation for their services, but may be reimbursed for their actual and
143 necessary expenses. The board shall elect a chair and other officers necessary for
144 its membership. Trustees may be removed if:

145 (1) By a two-thirds vote, the board moves for the member's removal and
146 submits such motion to the governing body of the county from which the trustee
147 was appointed; and

148 (2) The governing body of the county from which the trustee was
149 appointed, by a majority vote, adopts the motion for removal.

150 9. The board of trustees shall have the following powers, authority, and
151 privileges:

152 (1) To have and use a corporate seal;

153 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

154 (3) To enter into contracts, franchises, and agreements with any person
155 or entity, public or private, affecting the affairs of the district, including contracts
156 with any municipality, district, or state, or the United States, and any of their
157 agencies, political subdivisions, or instrumentalities, for the funding, including
158 without limitation interest rate exchange or swap agreements, planning,
159 development, construction, acquisition, maintenance, or operation of a single
160 exhibition center and recreational facilities or to assist in such
161 activity. "Recreational facilities" means locations explicitly designated for public
162 use where the primary use of the facility involves participation in hobbies or
163 athletic activities;

164 (4) To borrow money and incur indebtedness and evidence the same by
165 certificates, notes, or debentures, to issue bonds and use any one or more lawful
166 funding methods the district may obtain for its purposes at such rates of interest
167 as the district may determine. Any bonds, notes, and other obligations issued or
168 delivered by the district may be secured by mortgage, pledge, or deed of trust of
169 any or all of the property and income of the district. Every issue of such bonds,
170 notes, or other obligations shall be payable out of property and revenues of the
171 district and may be further secured by other property of the district, which may
172 be pledged, assigned, mortgaged, or a security interest granted for such payment,
173 without preference or priority of the first bonds issued, subject to any agreement
174 with the holders of any other bonds pledging any specified property or
175 revenues. Such bonds, notes, or other obligations shall be authorized by
176 resolution of the district board, and shall bear such date or dates, and shall

177 mature at such time or times, but not in excess of thirty years, as the resolution
178 shall specify. Such bonds, notes, or other obligations shall be in such
179 denomination, bear interest at such rate or rates, be in such form, either coupon
180 or registered, be issued as current interest bonds, compound interest bonds,
181 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
182 manner, be payable in such place or places, and be subject to redemption as such
183 resolution may provide, notwithstanding section 108.170. The bonds, notes, or
184 other obligations may be sold at either public or private sale, at such interest
185 rates, and at such price or prices as the district shall determine;

186 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber
187 real and personal property in furtherance of district purposes;

188 (6) To refund any bonds, notes, or other obligations of the district without
189 an election. The terms and conditions of refunding obligations shall be
190 substantially the same as those of the original issue, and the board shall provide
191 for the payment of interest at not to exceed the legal rate, and the principal of
192 such refunding obligations in the same manner as is provided for the payment of
193 interest and principal of obligations refunded;

194 (7) To have the management, control, and supervision of all the business
195 and affairs of the district, and the construction, installation, operation, and
196 maintenance of district improvements therein; to collect rentals, fees, and other
197 charges in connection with its services or for the use of any of its facilities;

198 (8) To hire and retain agents, employees, engineers, and attorneys;

199 (9) To receive and accept by bequest, gift, or donation any kind of
200 property;

201 (10) To adopt and amend bylaws and any other rules and regulations not
202 in conflict with the constitution and laws of this state, necessary for the carrying
203 on of the business, objects, and affairs of the board and of the district; and

204 (11) To have and exercise all rights and powers necessary or incidental
205 to or implied from the specific powers granted by this section.

206 10. There is hereby created the "Exhibition Center and Recreational
207 Facility District Sales Tax Trust Fund", which shall consist of all sales tax
208 revenue collected pursuant to this section. The director of revenue shall be
209 custodian of the trust fund, and moneys in the trust fund shall be used solely for
210 the purposes authorized in this section. Moneys in the trust fund shall be
211 considered nonstate funds pursuant to Section 15, Article IV, Constitution of
212 Missouri. The director of revenue shall invest moneys in the trust fund in the

213 same manner as other funds are invested. Any interest and moneys earned on
214 such investments shall be credited to the trust fund. All sales taxes collected by
215 the director of revenue pursuant to this section on behalf of the district[, less one
216 percent for the cost of collection which shall be deposited in the state's general
217 revenue fund after payment of premiums for surety bonds as provided in section
218 32.087,] shall be deposited in the trust fund. The director of revenue shall keep
219 accurate records of the amount of moneys in the trust fund which was collected
220 in the district imposing a sales tax pursuant to this section, and the records shall
221 be open to the inspection of the officers of each district and the general
222 public. Not later than the tenth day of each month, the director of revenue shall
223 distribute all moneys deposited in the trust fund during the preceding month to
224 the district. The director of revenue may authorize refunds from the amounts in
225 the trust fund and credited to the district for erroneous payments and
226 overpayments made, and may redeem dishonored checks and drafts deposited to
227 the credit of the district.

228 11. The sales tax authorized by this section is in addition to all other
229 sales taxes allowed by law. **After the effective date of any tax imposed**
230 **under the provisions of this section, the director of revenue shall**
231 **perform all functions incident to the administration, collection,**
232 **enforcement, and operation of the tax and collect, in addition to the**
233 **sales tax for the state of Missouri, the additional tax authorized under**
234 **the authority of this section. The tax imposed under this section and**
235 **the tax imposed under the sales tax law of the state of Missouri shall be**
236 **collected together and reported upon such forms and under such**
237 **administrative rules and regulations as may be prescribed by the**
238 **director of revenue.**

239 12. Except as modified in this section, all provisions of sections 32.085
240 [and] to 32.087 apply to the sales tax imposed pursuant to this section.

241 [12.] 13. Any sales tax imposed pursuant to this section shall not extend
242 past the initial term approved by the voters unless an extension of the sales tax
243 is submitted to and approved by the qualified voters in each county in the manner
244 provided in this section. Each extension of the sales tax shall be for a period not
245 to exceed twenty years. The ballot of submission for the extension shall be in
246 substantially the following form:

247 Shall the _____ (name of district) extend the sales tax of
248 one-fourth of one percent for a period of _____ (insert number of

249 years) years to fund the acquisition, construction, maintenance,
250 operation, improvement, and promotion of an exhibition center and
251 recreational facilities?

252 YES NO

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

256 If a majority of the votes cast favor the extension, then the sales tax shall remain
257 in effect at the rate and for the time period approved by the voters. If a sales tax
258 extension is not approved, the district may submit another sales tax proposal as
259 authorized in this section, but the district shall not submit such a proposal to the
260 voters sooner than twelve months from the date of the last extension submitted.

261 [13.] 14. Once the sales tax authorized by this section is abolished or
262 terminated by any means, all funds remaining in the trust fund shall be used
263 solely for the purposes approved in the ballot question authorizing the sales
264 tax. The sales tax shall not be abolished or terminated while the district has any
265 financing or other obligations outstanding; provided that any new financing, debt,
266 or other obligation or any restructuring or refinancing of an existing debt or
267 obligation incurred more than ten years after voter approval of the sales tax
268 provided in this section or more than ten years after any voter-approved
269 extension thereof shall not cause the extension of the sales tax provided in this
270 section or cause the final maturity of any financing or other obligations
271 outstanding to be extended. Any funds in the trust fund which are not needed
272 for current expenditures may be invested by the district in the securities
273 described in subdivisions (1) to (12) of subsection 1 of section 30.270 or
274 repurchase agreements secured by such securities. If the district abolishes the
275 sales tax, the district shall notify the director of revenue of the action [at least
276 ninety days] before the effective date of the repeal, and the **repeal shall be**
277 **effective as provided by subsection 19 of section 32.087.** The director of
278 revenue may order retention in the trust fund, for a period of one year, of two
279 percent of the amount collected after receipt of such notice to cover possible
280 refunds or overpayment of the sales tax and to redeem dishonored checks and
281 drafts deposited to the credit of such accounts. After one year has elapsed after
282 the effective date of abolition of the sales tax in the district, the director of
283 revenue shall remit the balance in the account to the district and close the
284 account of the district. The director of revenue shall notify the district of each

285 instance of any amount refunded or any check redeemed from receipts due the
286 district.

287 [14.] 15. In the event that the district is dissolved or terminated by any
288 means, the governing bodies of the counties in the district shall appoint a person
289 to act as trustee for the district so dissolved or terminated. Before beginning the
290 discharge of duties, the trustee shall take and subscribe an oath to faithfully
291 discharge the duties of the office, and shall give bond with sufficient security,
292 approved by the governing bodies of the counties, to the use of the dissolved or
293 terminated district, for the faithful discharge of duties. The trustee shall have
294 and exercise all powers necessary to liquidate the district, and upon satisfaction
295 of all remaining obligations of the district, shall pay over to the county treasurer
296 of each county in the district and take receipt for all remaining moneys in
297 amounts based on the ratio the levy of each county bears to the total levy for the
298 district in the previous three years or since the establishment of the district,
299 whichever time period is shorter. Upon payment to the county treasurers, the
300 trustee shall deliver to the clerk of the governing body of any county in the
301 district all books, papers, records, and deeds belonging to the dissolved district.

67.2030. 1. The governing authority of any city of the fourth classification
2 with more than one thousand six hundred but less than one thousand seven
3 hundred inhabitants and located in any county of the first classification with
4 more than seventy-three thousand seven hundred but less than seventy-three
5 thousand eight hundred inhabitants is hereby authorized to impose, by ordinance
6 or order, a sales tax in the amount not to exceed one-half of one percent on all
7 retail sales made in such city which are subject to taxation pursuant to sections
8 144.010 to [144.525] **144.527** for the promotion of tourism in such city. The tax
9 authorized by this section shall be in addition to any and all other sales taxes
10 allowed by law, except that no ordinance or order imposing a sales tax pursuant
11 to this section shall be effective unless the governing authority of the city submits
12 to the qualified voters of the city, at any municipal or state general, primary, or
13 special election, a proposal to authorize the governing authority of the city to
14 impose a tax.

15 2. The ballot of submission shall be in substantially the following form:
16 Shall the city of _____ (city's name) impose a citywide sales tax of
17 _____ (insert amount) for the purpose of promoting tourism in the
18 city?

19

 YES NO

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

23 If a majority of the votes cast on the proposal by the qualified voters voting
24 thereon are in favor of the proposal, then the ordinance or order and any
25 amendments thereto shall be in effect [on the first day of the first calendar
26 quarter immediately following notification to the director of the department of
27 revenue of the election approving the proposal] **as provided by subsection 19**
28 **of section 32.087**. If a proposal receives less than the required majority, then
29 the governing authority of the city shall have no power to impose the sales tax
30 unless and until the governing authority of the city has submitted another
31 proposal to authorize the imposition of the sales tax authorized by this section
32 and such proposal is approved by the required majority of the qualified voters
33 voting thereon. However, in no event shall a proposal pursuant to this section be
34 submitted to the voters sooner than twelve months from the date of the last
35 proposal pursuant to this section.

36 3. [On and after the effective date of any tax authorized in this section,
37 the city may adopt one of the two following provisions for the collection and
38 administration of the tax:

39 (1) The city may adopt rules and regulations for the internal collection of
40 such tax by the city officers usually responsible for collection and administration
41 of city taxes; or

42 (2) The city may enter into an agreement with the director of revenue of
43 the state of Missouri for the purpose of collecting the tax authorized in this
44 section. In the event any city enters into an agreement with the director of
45 revenue of the state of Missouri for the collection of the tax authorized in this
46 section, the director of revenue shall perform all functions incident to the
47 administration, collection, enforcement, and operation of such tax, and the
48 director of revenue shall collect the additional tax authorized in this section. The
49 tax authorized in this section shall be collected and reported upon such forms and
50 under such administrative rules and regulations as may be prescribed by the
51 director of revenue, and the director of revenue shall retain an amount not to
52 exceed one percent for cost of collection.

53 4. If a tax is imposed by a city pursuant to this section, the city may
54 collect a penalty of one percent and interest not to exceed two percent per month
55 on unpaid taxes which shall be considered delinquent thirty days after the last

56 day of each quarter] **After the effective date of any tax imposed under the**
57 **provisions of this section, the director of revenue shall perform all**
58 **functions incident to the administration, collection, enforcement, and**
59 **operation of the tax and collect, in addition to the sales tax for the**
60 **state of Missouri, the additional tax authorized under the authority of**
61 **this section. The tax imposed under this section and the tax imposed**
62 **under the sales tax law of the state of Missouri shall be collected**
63 **together and reported upon such forms and under such administrative**
64 **rules and regulations as may be prescribed by the director of revenue.**

65 [5.] 4. (1) The governing authority of any city that has adopted any sales
66 tax pursuant to this section shall, upon filing of a petition calling for the repeal
67 of such sales tax signed by at least ten percent of the qualified voters in the city,
68 submit the question of repeal of the sales tax to the qualified voters at any
69 primary or general election. The ballot of submission shall be in substantially the
70 following form:

71 Shall _____ (insert name of city) repeal the sales tax of _____
72 (insert rate of percent) percent for tourism purposes now in effect
73 in _____ (insert name of city)?

74 YES NO

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

78 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
79 shall become effective [on December thirty-first of the calendar year in which
80 such repeal was approved] **as provided by subsection 19 of section 32.087.**
81 **If the city or county abolishes the tax, the city or county shall notify**
82 **the director of revenue of the action prior to the effective date of the**
83 **repeal.**

84 (2) Once the tax is repealed as provided in this section, all funds
85 remaining in any trust fund or account established to receive revenues generated
86 by the tax shall be used solely for the original stated purpose of the tax. Any
87 funds which are not needed for current expenditures may be invested by the
88 governing authority in accordance with applicable laws relating to the investment
89 of other city funds.

90 (3) The governing authority of a city repealing a tax pursuant to this
91 section shall notify the director of revenue of the action [at least forty-five days

92 before] **prior to** the effective date of the repeal and the **repeal shall be**
93 **effective as provided by subsection 19 of section 32.087.** The director of
94 revenue may order retention in any trust fund created in the state treasury
95 associated with the tax, for a period of one year, of two percent of the amount
96 collected after receipt of such notice to cover refunds or overpayment of the tax
97 and to redeem dishonored checks and drafts deposited to the credit of such
98 accounts. After one year has elapsed after the effective date of repeal of the tax
99 in the city, the director of revenue shall remit the balance in the trust fund to the
100 city and close the account of that city. The director of revenue shall notify each
101 city of each instance of any amount refunded or any check redeemed from receipts
102 due the city.

103 (4) In the event that the repeal of a sales tax pursuant to this section
104 dissolves or terminates a taxing district, the governing authority of the city shall
105 appoint a person to act as trustee for the district so dissolved or
106 terminated. Before beginning the discharge of duties, the trustee shall take and
107 subscribe an oath to faithfully discharge the duties of the office, and shall give
108 bond with sufficient security, approved by the governing authority of the city, to
109 the use of the dissolved or terminated district, for the faithful discharge of
110 duties. The trustee shall have and exercise all powers necessary to liquidate the
111 district, and upon satisfaction of all remaining obligations of the district, shall
112 pay over to the city treasurer or the equivalent official and take receipt for all
113 remaining moneys. Upon payment to the city treasurer, the trustee shall deliver
114 to the clerk of the governing authority of the city all books, papers, records, and
115 deeds belonging to the dissolved district.

116 [6.] **5.** Except as modified in this section, all provisions of sections 32.085
117 [and] **to 32.087** shall apply to the tax imposed pursuant to this section.

67.2525. 1. Each member of the board of directors shall have the
2 following qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident
4 registered voter in the subdistrict that he or she represents, or be a property
5 owner or, as to those subdistricts in which there are not registered voters who are
6 residents, a property owner or representative of a property owner in the
7 subdistrict he or she represents;

8 (2) Be at least twenty-one years of age and a registered voter in the
9 district.

10 2. The district shall be subdivided into at least five but not more than

11 fifteen subdistricts, which shall be represented by one representative on the
12 district board of directors. All board members shall have terms of four years,
13 including the initial board of directors. All members shall take office upon being
14 appointed and shall remain in office until a successor is appointed by the mayor
15 or chairman of the municipality in which the district is located, or elected by the
16 property owners in those subdistricts without registered voters.

17 3. For those subdistricts which contain one or more registered voters, the
18 mayor or chairman of the city, town, or village shall, with the consent of the
19 governing body, appoint a registered voter residing in the subdistrict to the board
20 of directors.

21 4. For those subdistricts which contain no registered voters, the property
22 owners who collectively own one or more parcels of real estate comprising more
23 than half of the land situated in each subdistrict shall meet and shall elect a
24 representative to serve upon the board of directors. The clerk of the city, town,
25 or village in which the petition was filed shall, unless waived in writing by all
26 property owners in the subdistrict, give notice by causing publication to be made
27 once a week for two consecutive weeks in a newspaper of general circulation in
28 the county, the last publication of which shall be at least ten days before the day
29 of the meeting required by this section, to call a meeting of the owners of real
30 property within the subdistrict at a day and hour specified in a public place in
31 the city, town, or village in which the petition was filed for the purpose of electing
32 members of the board of directors.

33 5. The property owners, when assembled, shall organize by the election
34 of a temporary chairman and secretary of the meeting who shall conduct the
35 election. An election shall be conducted for each subdistrict, with the eligible
36 property owners voting in that subdistrict. At the election, each acre of real
37 property within the subdistrict shall represent one share, and each owner,
38 including corporations and other entities, may have one vote in person or for
39 every acre of real property owned by such person within the subdistrict. Each
40 voter which is not an individual shall determine how to cast its vote as provided
41 for in its articles of incorporation, articles of organization, articles of partnership,
42 bylaws, or other document which sets forth an appropriate mechanism for the
43 determination of the entity's vote. If a voter has no such mechanism, then its
44 vote shall be cast as determined by a majority of the persons who run the
45 day-to-day affairs of the voter. The results of the meeting shall be certified by the
46 temporary chairman and secretary to the municipal clerk if the district is

47 established by a municipality described in this section, or to the circuit clerk if
48 the district is established by a circuit court.

49 6. Successor boards shall be appointed or elected, depending upon the
50 presence or absence of resident registered voters, by the mayor or chairman of a
51 city, town, or village described in this section, or the property owners as set forth
52 above; provided, however, that elections held by the property owners after the
53 initial board is elected shall be certified to the municipal clerk of the city, town,
54 or village where the district is located and the board of directors of the district.

55 7. Should a vacancy occur on the board of directors, the mayor or
56 chairman of the city, town, or village if there are registered voters within the
57 subdistrict, or a majority of the owners of real property in a subdistrict if there
58 are not registered voters in the subdistrict, shall have the authority to appoint
59 or elect, as set forth in this section, an interim director to complete any unexpired
60 term of a director caused by resignation or disqualification.

61 8. The board shall possess and exercise all of the district's legislative and
62 executive powers, including:

63 (1) The power to fund, promote and provide educational, civic, musical,
64 theatrical, cultural, concerts, lecture series, and related or similar entertainment
65 events or activities, and fund, promote, plan, design, construct, improve,
66 maintain, and operate public improvements, transportation projects, and related
67 facilities within the district;

68 (2) The power to accept and disburse tax or other revenue collected in the
69 district; and

70 (3) The power to receive property by gift or otherwise.

71 9. Within thirty days after the selection of the initial directors, the board
72 shall meet. At its first meeting and annually thereafter the board shall elect a
73 chairman from its members.

74 10. The board shall appoint an executive director, district secretary,
75 treasurer, and such other officers or employees as it deems necessary.

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

78 12. A simple majority of the board shall constitute a quorum. If a quorum
79 exists, a majority of those voting shall have the authority to act in the name of
80 the board, and approve any board resolution.

81 13. At the first meeting, the board, by resolution, shall receive the
82 certification of the election regarding the sales tax, and may impose the sales tax

83 in all subdistricts approving the imposing sales tax. In those subdistricts that
84 approve the sales tax, the sales tax shall become effective [on the first day of the
85 first calendar quarter immediately following the action by the district board of
86 directors imposing the tax] **as provided by section 32.087.**

87 14. Each director shall devote such time to the duties of the office as the
88 faithful discharge thereof may require and be reimbursed for his or her actual
89 expenditures in the performance of his or her duties on behalf of the
90 district. Directors may be compensated, but such compensation shall not exceed
91 one hundred dollars per month.

92 15. In addition to all other powers granted by sections 67.2500 to 67.2530,
93 the district shall have the following general powers:

94 (1) To sue and be sued in its own name, and to receive service of process,
95 which shall be served upon the district secretary;

96 (2) To fix compensation of its employees and contractors;

97 (3) To enter into contracts, franchises, and agreements with any person
98 or entity, public or private, affecting the affairs of the district, including contracts
99 with any municipality, district, or state, or the United States, and any of their
100 agencies, political subdivisions, or instrumentalities, for the funding, including
101 without limitation, interest rate exchange or swap agreements, planning,
102 development, construction, acquisition, maintenance, or operation of a district
103 facility or to assist in such activity;

104 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange,
105 mortgage, and encumber real and personal property in furtherance of district
106 purposes;

107 (5) To collect and disburse funds for its activities;

108 (6) To collect taxes and other revenues;

109 (7) To borrow money and incur indebtedness and evidence the same by
110 certificates, notes, bonds, debentures, or refunding of any such obligations for the
111 purpose of paying all or any part of the cost of land, construction, development,
112 or equipping of any facilities or operations of the district;

113 (8) To own or lease real or personal property for use in connection with
114 the exercise of powers pursuant to this subsection;

115 (9) To provide for the election or appointment of officers, including a
116 chairman, treasurer, and secretary. Officers shall not be required to be residents
117 of the district, and one officer may hold more than one office;

118 (10) To hire and retain agents, employees, engineers, and attorneys;

119 (11) To enter into entertainment contracts binding the district and artists,
120 agencies, or performers, management contracts, contracts relating to the booking
121 of entertainment and the sale of tickets, and all other contracts which relate to
122 the purposes of the district;

123 (12) To contract with a local government, a corporation, partnership, or
124 individual regarding funding, promotion, planning, designing, constructing,
125 improving, maintaining, or operating a project or to assist in such activity;

126 (13) To contract for transfer to a city, town, or village such district
127 facilities and improvements free of cost or encumbrance on such terms set forth
128 by contract;

129 (14) To exercise such other powers necessary or convenient for the district
130 to accomplish its purposes which are not inconsistent with its express powers.

131 16. A district may at any time authorize or issue notes, bonds, or other
132 obligations for any of its powers or purposes. Such notes, bonds, or other
133 obligations:

134 (1) Shall be in such amounts as deemed necessary by the district,
135 including costs of issuance thereof;

136 (2) Shall be payable out of all or any portion of the revenues or other
137 assets of the district;

138 (3) May be secured by any property of the district which may be pledged,
139 assigned, mortgaged, or otherwise encumbered for payment;

140 (4) Shall be authorized by resolution of the district, and if issued by the
141 district, shall bear such date or dates, and shall mature at such time or times,
142 but not in excess of forty years, as the resolution shall specify;

143 (5) Shall be in such denomination, bear interest at such rates, be in such
144 form, be issued as current interest bonds, compound interest bonds, variable rate
145 bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be
146 payable in such place or places and subject to redemption as such resolution may
147 provide; and

148 (6) May be sold at either public or private sale, at such interest rates, and
149 at such price or prices as the district shall determine.

150 The provisions of this subsection are applicable to the district notwithstanding
151 the provisions of section 108.170.

67.2530. 1. Any note, bond, or other indebtedness of the district may be
2 refunded at any time by the district by issuing refunding bonds in such amount
3 as the district may deem necessary. Such bonds shall be subject to and shall

4 have the benefit of the foregoing provisions regarding notes, bonds, and other
5 obligations. Without limiting the generality of the foregoing, refunding bonds
6 may include amounts necessary to finance any premium, unpaid interest, and
7 costs of issuance in connection with the refunding bonds. Any such refunding
8 may be effected whether the bonds to be refunded then shall have matured or
9 thereafter shall mature, either by sale of the refunding bonds and the application
10 of the proceeds thereof to the payment of the obligations being refunded or the
11 exchange of the refunding bonds for the obligations being refunded with the
12 consent of the holders of the obligations being refunded.

13 2. Notes, bonds, or other indebtedness of the district shall be exclusively
14 the responsibility of the district payable solely out of the district funds and
15 property and shall not constitute a debt or liability of the state of Missouri or any
16 agency or political subdivision of the state. Any notes, bonds, or other
17 indebtedness of the district shall state on their face that they are not obligations
18 of the state of Missouri or any agency or political subdivision thereof other than
19 the district.

20 3. Any district may by resolution impose a district sales tax of up to
21 one-half of one percent on all retail sales made in such district that are subject
22 to taxation pursuant to the provisions of sections 144.010 to [144.525]
23 **144.527**. Upon voter approval, and receiving the necessary certifications from the
24 governing body of the municipality in which the district is located, or from the
25 circuit court if the district was formed by the circuit court, the board of directors
26 shall have the power to impose a sales tax at its first meeting, or any meeting
27 thereafter. Voter approval of the question of the imposing sales tax shall be in
28 accordance with section 67.2520. [The sales tax shall become effective in those
29 subdistricts that approve the sales tax on the first day of the first calendar
30 quarter immediately following the passage of a resolution by the board of
31 directors imposing the sales tax.

32 4. In each district in which a sales tax has been imposed in the manner
33 provided by this section, every retailer shall add the tax imposed by the district
34 pursuant to this section to the retailer's sale price, and when so added, such tax
35 shall constitute a part of the price, shall be a debt of the purchaser to the retailer
36 until paid, and shall be recoverable at law in the same manner as the purchase
37 price.

38 5. In order to permit sellers required to collect and report the sales tax
39 authorized by this section to collect the amount required to be reported and

40 remitted, but not to change the requirements of reporting or remitting tax or to
41 serve as a levy of the tax, and in order to avoid fractions of pennies, the district
42 may establish appropriate brackets which shall be used in the district imposing
43 a tax pursuant to this section in lieu of those brackets provided in section
44 144.285.

45 **6.] 4.** All revenue received by a district from the sales tax authorized by
46 this section shall be deposited in a special trust fund and shall be used solely for
47 the purposes of the district. Any funds in such special trust fund which are not
48 needed for the district's current expenditures may be invested by the district
49 board of directors in accordance with applicable laws relating to the investment
50 of other district funds.

51 **[7.] 5.** The sales tax may be imposed at a rate of up to one-half of one
52 percent on the receipts from the sale at retail of all [tangible personal property
53 or taxable services] **sales** at retail within the district adopting such tax, if such
54 property and services are subject to taxation by the state of Missouri pursuant
55 to the provisions of sections 144.010 to [144.525] **144.527**. Any district sales tax
56 imposed pursuant to this section shall be imposed at a rate that shall be uniform
57 throughout the subdistricts approving the sales tax.

58 **[8.** The resolution imposing the sales tax pursuant to this section shall
59 impose upon all sellers a tax for the privilege of engaging in the business of
60 selling tangible personal property or rendering taxable services at retail to the
61 extent and in the manner provided in sections 144.010 to 144.525 and the rules
62 and regulations of the director of revenue issued pursuant thereto; except that
63 the rate of the tax shall be the rate imposed by the resolution as the sales tax and
64 the tax shall be reported and returned to and collected by the district.

65 **9. (1)** On and after the effective date of any sales tax imposed pursuant
66 to this section, the district shall perform all functions incident to the
67 administration, collection, enforcement, and operation of the tax. The sales tax
68 imposed pursuant to this section shall be collected and reported upon such forms
69 and under such administrative rules and regulations as may be prescribed by the
70 district.

71 **(2)]**

72 **6. After the effective date of any tax imposed under the**
73 **provisions of this section, the director of revenue shall perform all**
74 **functions incident to the administration, collection, enforcement, and**
75 **operation of the tax and collect, in addition to the sales tax for the**

76 **state of Missouri, the additional tax authorized under the authority of**
77 **this section. The tax imposed under this section and the tax imposed**
78 **under the sales tax law of the state of Missouri shall be collected**
79 **together and reported upon such forms and under such administrative**
80 **rules and regulations as may be prescribed by the director of revenue.**

81 7. All [such] sales taxes [collected by the district] shall be deposited by
82 the district in a special fund to be expended for the purposes authorized in this
83 section. The district shall keep accurate records of the amount of money which
84 was collected pursuant to this section, and the records shall be open to the
85 inspection of officers of each district and the general public.

86 [(3) The district may contract with the municipality that the district is
87 within for the municipality to collect any revenue received by the district and,
88 after deducting the cost of such collection, but not to exceed one percent of the
89 total amount collected, deposit such revenue in a special trust account. Such
90 revenue and interest may be applied by the municipality to expenses, costs, or
91 debt service of the district at the direction of the district as set forth in a contract
92 between the municipality and the district.

93 10. (1) All applicable provisions contained in sections 144.010 to 144.525
94 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the
95 uniform confidentiality provision, shall apply to the collection of the tax imposed
96 by this section, except as modified in this section.

97 (2) All exemptions granted to agencies of government, organizations,
98 persons, and to the sale of certain articles and items of tangible personal property
99 and taxable services pursuant to the provisions of sections 144.010 to 144.525 are
100 hereby made applicable to the imposition and collection of the tax imposed by this
101 section.

102 (3) The same sales tax permit, exemption certificate, and retail certificate
103 required by sections 144.010 to 144.525 for the administration and collection of
104 the state sales tax shall satisfy the requirements of this section, and no
105 additional permit or exemption certificate or retail certificate shall be required;
106 except that the district may prescribe a form of exemption certificate for an
107 exemption from the tax imposed by this section.

108 (4) All discounts allowed the retailer pursuant to the provisions of the
109 state sales tax laws for the collection of and for payment of taxes pursuant to
110 such laws are hereby allowed and made applicable to any taxes collected pursuant
111 to the provisions of this section.

112 (5) The penalties provided in section 32.057 and sections 144.010 to
 113 144.525 for violation of those sections are hereby made applicable to violations
 114 of this section.

115 (6) For the purpose of a sales tax imposed by a resolution pursuant to this
 116 section, all retail sales shall be deemed to be consummated at the place of
 117 business of the retailer unless the tangible personal property sold is delivered by
 118 the retailer or the retailer's agent to an out-of-state destination or to a common
 119 carrier for delivery to an out-of-state destination. In the event a retailer has
 120 more than one place of business in this state which participates in the sale, the
 121 sale shall be deemed to be consummated at the place of business of the retailer
 122 where the initial order for the tangible personal property is taken, even though
 123 the order must be forwarded elsewhere for acceptance, approval of credit,
 124 shipment, or billing. A sale by a retailer's employee shall be deemed to be
 125 consummated at the place of business from which the employee works.

126 (7)] 8. Subsequent to the initial approval by the voters and
 127 implementation of a sales tax in the district, the rate of the sales tax may be
 128 increased, but not to exceed a rate of one-half of one percent on retail sales **made**
 129 **in the district which are subject to sales tax under sections 144.010 to**
 130 **144.527** as provided in this subsection. The election shall be conducted in
 131 accordance with section 67.2520; provided, however, that the district board of
 132 directors may place the question of the increase of the sales tax before the voters
 133 of the district by resolution, and the municipal clerk of the city, town, or village
 134 which originally conducted the incorporation of the district, or the circuit clerk
 135 of the court which originally conducted the incorporation of the district, shall
 136 conduct the subsequent election. In subsequent elections, the election judges
 137 shall certify the election results to the district board of directors. The ballot of
 138 submission shall be in substantially the following form:

139 Shall _____ (name of district) increase the _____ (insert amount)
 140 percent district sales tax now in effect to _____ (insert amount) in
 141 the _____ (name of district)?

142 YES NO

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

146 If a majority of the votes cast on the proposal by the qualified voters of the
 147 district voting thereon are in favor of the increase, the increase shall become

148 effective [December thirty-first of the calendar year in which such increase was
149 approved] **as provided by subsection 19 of section 32.087.**

150 [11.] **9.** (1) There shall not be any election as provided for in this section
151 while the district has any financing or other obligations outstanding.

152 (2) The board, when presented with a petition signed by at least one-third
153 of the registered voters in a district that voted in the last gubernatorial election,
154 or signed by at least two-thirds of property owners of the district, calling for an
155 election to dissolve and repeal the tax shall submit the question to the voters
156 using the same procedure by which the imposing tax was voted. The ballot of
157 submission shall be in substantially the following form:

158 Shall _____ (name of district) dissolve and repeal the _____
159 (insert amount) percent district sales tax now in effect in the
160 _____ (name of district)?

161 YES NO

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

165 Such subsequent elections for the repeal of the sales tax shall be conducted in
166 accordance with section 67.2520; provided, however, that the district board of
167 directors may place the question of the repeal of the sales tax before the voters
168 of the district, and the municipal clerk of the city, town, or village which
169 originally conducted the incorporation of the district, or the circuit clerk of the
170 court which originally conducted the incorporation of the district, shall conduct
171 the subsequent election. In subsequent elections the election judges shall certify
172 the election results to the district board of directors.

173 (3) If a majority of the votes cast on the proposal by the qualified voters
174 of the district voting thereon are in favor of repeal, that repeal shall become
175 effective [December thirty-first of the calendar year in which such repeal was
176 approved or after the repayment of the district's indebtedness, whichever occurs
177 later] **as provided by subsection 19 of section 32.087. If the district**
178 **abolishes the tax, the district shall notify the director of revenue of the**
179 **action prior to the effective date of the repeal and the repeal shall be**
180 **effective as provided by subsection 19 of section 32.087.**

181 [12.] **10.** (1) At such time as the board of directors of the district
182 determines that further operation of the district is not in the best interests of the
183 inhabitants of the district, and that the district should dissolve, the board shall

184 submit for a vote in an election held throughout the district the question of
185 whether the district should be abolished. The question shall be submitted in
186 substantially the following form:

187 Shall the _____ theater, cultural arts, and entertainment district
188 be abolished?

189 YES NO

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

193 (2) The district board shall not propose the question to abolish the district
194 while there are outstanding claims or causes of action pending against the
195 district, while the district liabilities exceed its assets, while indebtedness of the
196 district is outstanding, or while the district is insolvent, in receivership or under
197 the jurisdiction of the bankruptcy court. Prior to submitting the question to
198 abolish the district to a vote of the entire district, the state auditor shall audit
199 the district to determine the financial status of the district, and whether the
200 district may be abolished pursuant to law. The vote on the abolition of the
201 district shall be conducted by the municipal clerk of the city, town, or village in
202 which the district is located. The procedure shall be the same as in section
203 67.2520, except that the question shall be determined by the qualified voters of
204 the entire district. No individual subdistrict may be abolished, except at such
205 time as the district is abolished.

206 (3) While the district still exists, it shall continue to accrue all revenues
207 to which it is entitled at law.

208 (4) Upon receipt by the board of directors of the district of the certification
209 by the city, town, or village in which the district is located that the majority of
210 those voting within the entire district have voted to abolish the district, and if the
211 state auditor has determined that the district's financial condition is such that
212 it may be abolished pursuant to law, then the board of directors of the district
213 shall:

214 (a) Sell any remaining district real or personal property it wishes, and
215 then transfer the proceeds and any other real or personal property owned by the
216 district to the city, town, or village in which the district is located, including
217 revenues due and owing the district, for its further use and disposition;

218 (b) Terminate the employment of any remaining district employees, and
219 otherwise conclude its affairs;

220 (c) At a public meeting of the district, declare by a resolution of the board
 221 of directors passed by a majority vote that the district has been abolished
 222 effective that date;

223 (d) Cause copies of that resolution under seal to be filed with the
 224 secretary of state and the city, town, or village in which the district is located.
 225 Upon the completion of the final act specified in this subsection, the legal
 226 existence of the district shall cease.

227 (5) The legal existence of the district shall not cease for a period of two
 228 years after voter approval of the abolition.

229 **11. Except as provided in this section, all provisions of sections**
 230 **32.085 to 32.087 shall apply to the tax imposed under this section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the
 2 governing body of any home rule city with more than one hundred fifty-one
 3 thousand five hundred but less than one hundred fifty-one thousand six hundred
 4 inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on
 5 all retail sales made within the city which are subject to sales tax under [chapter
 6 144] **sections 144.010 to 144.527**. The tax authorized in this section may be
 7 imposed at a rate of one-eighth, one-fourth, three-eighths, or one-half of one
 8 percent, but shall not exceed one-half of one percent, shall not be imposed for
 9 longer than three years, and shall be imposed solely for the purpose of funding
 10 the construction, operation, and maintenance of capital improvements in the city's
 11 center city. The governing body may issue bonds for the funding of such capital
 12 improvements, which will be retired by the revenues received from the sales tax
 13 authorized by this section. The order or ordinance shall not become effective
 14 unless the governing body of the city submits to the voters residing within the
 15 city at a state or municipal general, primary, or special election a proposal to
 16 authorize the governing body of the city to impose a tax under this section. The
 17 tax authorized in this section shall be in addition to all other sales taxes imposed
 18 by law, and shall be stated separately from all other charges and taxes.

19 2. The ballot submission for the tax authorized in this section shall be in
 20 substantially the following form:

21 Shall _____ (insert the name of the city) impose a sales tax at a
 22 rate of _____ (insert rate of percent) percent for [a] capital
 23 improvements purposes in the city's center city for a period of
 24 _____ (insert number of years, not to exceed three) years?

25

YES

NO

26 If a majority of the votes cast on the question by the qualified voters voting
27 thereon are in favor of the question, then the tax shall become effective [on the
28 first day of the second calendar quarter after the director of revenue receives
29 notice of the adoption of the sales tax] **as provided by subsection 19 of**
30 **section 32.087.** If a majority of the votes cast on the question by the qualified
31 voters voting thereon are opposed to the question, then the tax shall not become
32 effective unless and until the question is resubmitted under this section to the
33 qualified voters and such question is approved by a majority of the qualified
34 voters voting on the question. In no case shall a tax be resubmitted to the
35 qualified voters of the city sooner than twelve months from the date of the
36 proposal under this section.

37 3. Any sales tax imposed under this section shall be administered,
38 collected, enforced, and operated as required in [section] **sections 32.085 to**
39 **32.087.** All revenue generated by the tax shall be deposited in a special trust
40 fund and shall be used solely for the designated purposes. If the tax is repealed,
41 all funds remaining in the special trust fund shall continue to be used solely for
42 the designated purposes. Any funds in the special trust fund which are not
43 needed for current expenditures shall be invested in the same manner as other
44 funds are invested. Any interest and moneys earned on such investments shall
45 be credited to the fund.

46 4. The director of revenue may authorize the state treasurer to make
47 refunds from the amounts in the trust fund and credited to any city for erroneous
48 payments and overpayments made, and may redeem dishonored checks and drafts
49 deposited to the credit of such cities. If any city abolishes the tax, the city shall
50 notify the director of revenue of the action [at least ninety days before] **prior to**
51 the effective date of the repeal, and the **repeal shall be effective as provided**
52 **by subsection 19 of section 32.087.** The director of revenue may order
53 retention in the trust fund, for a period of one year, of two percent of the amount
54 collected after receipt of such notice to cover possible refunds or overpayment of
55 the tax and to redeem dishonored checks and drafts deposited to the credit of
56 such accounts. After one year has elapsed after the effective date of abolition of
57 the tax in such city, the director of revenue shall remit the balance in the account
58 to the city and close the account of that city. The director of revenue shall notify
59 each city of each instance of any amount refunded.

60 5. The governing body of any city that has adopted the sales tax
61 authorized in this section may submit the question of repeal of the tax to the

62 voters on any date available for elections for the city. The ballot of submission
63 shall be in substantially the following form:

64 Shall _____ (insert the name of the city) repeal the sales tax
65 imposed at a rate of _____ (insert rate of percent) percent for
66 capital improvements purposes in the city's center city?

67 YES NO

68 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
69 shall become effective [on December thirty-first of the calendar year in which
70 such repeal was approved] **as provided by subsection 19 of section 32.087.**

71 If a majority of the votes cast on the question by the qualified voters voting
72 thereon are opposed to the repeal, then the sales tax authorized in this section
73 shall remain effective until the question is resubmitted under this section to the
74 qualified voters, and the repeal is approved by a majority of the qualified voters
75 voting on the question. **If the city or county abolishes the tax, the city or**
76 **county shall notify the director of revenue of the action prior to the**
77 **effective date of the repeal.**

78 6. Whenever the governing body of any city that has adopted the sales tax
79 authorized in this section receives a petition, signed by ten percent of the
80 registered voters of the city voting in the last gubernatorial election, calling for
81 an election to repeal the sales tax imposed under this section, the governing body
82 shall submit to the voters of the city a proposal to repeal the tax. If a majority
83 of the votes cast on the question by the qualified voters voting thereon are in
84 favor of the repeal, that repeal shall become effective [on December thirty-first
85 of the calendar year in which such repeal was approved] **as provided by**
86 **subsection 19 of section 32.087.** If a majority of the votes cast on the question
87 by the qualified voters voting thereon are opposed to the repeal, then the tax
88 shall remain effective until the question is resubmitted under this section to the
89 qualified voters and the repeal is approved by a majority of the qualified voters
90 voting on the question.

91 **7. Except as provided in this section, all provisions of sections**
92 **32.085 to 32.087 apply to the sales tax imposed under this section.**

94.605. 1. Any city as defined in section 94.600 may by a majority vote
2 of its governing body impose a sales tax for transportation purposes enumerated
3 in sections 94.600 to 94.655.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one
5 percent on [the receipts from the sale at] **all** retail [of all tangible personal

6 property or taxable services at retail] sales within any city adopting such tax, if
7 such property and services are subject to taxation by the state of Missouri under
8 the provisions of sections 144.010 to [144.525] **144.527**.

9 3. With respect to any tax increment financing plan originally approved
10 by ordinance of the city council after March 31, 2009, in any home rule city with
11 more than four hundred thousand inhabitants and located in more than one
12 county, any three-eighths of one cent sales tax imposed under sections 94.600 to
13 94.655 shall not be considered economic activity taxes as such term is defined
14 under sections 99.805 and 99.918, and tax revenues derived from such taxes shall
15 not be subject to allocation under the provisions of subsection 3 of section 99.845
16 or subsection 4 of section 99.957. Any one-eighth of one cent sales tax imposed
17 in such city under sections 94.600 to 94.655 for constructing and operating a
18 light-rail transit system shall not be considered economic activity taxes as such
19 term is defined under sections 99.805 and 99.918, and tax revenues derived from
20 such tax shall not be subject to allocation under the provisions of subsection 3 of
21 section 99.845 or subsection 4 of section 99.957.

22 4. [If the boundaries of a city in which such sales tax has been imposed
23 shall thereafter be changed or altered, the city or county clerk shall forward to
24 the director of revenue by United States registered mail or certified mail a
25 certified copy of the ordinance adding or detaching territory from the city. The
26 ordinance shall reflect the effective date thereof, and shall be accompanied by a
27 map of the city clearly showing the territory added thereto or detached
28 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections
29 94.600 to 94.655 shall be effective in the added territory or abolished in the
30 detached territory on the effective date of the change of the city boundary]
31 **Except as modified by this section, all provisions of sections 32.085 to**
32 **32.087 shall apply to the tax imposed under this section.**

94.660. 1. The governing body of any city not within a county and any
2 county of the first classification having a charter form of government with a
3 population of over nine hundred thousand inhabitants may propose, by ordinance
4 or order, a transportation sales tax of up to one percent for submission to the
5 voters of that city or county at an authorized election date selected by the
6 governing body.

7 2. Any sales tax approved under this section shall be imposed on [the
8 receipts from the sale at] **all** retail [of all tangible personal property or taxable
9 services] **sales** within the city or county adopting the tax, if such property and

10 services are subject to taxation by the state of Missouri under sections 144.010
11 to [144.525] **144.527**.

12 3. The ballot of submission shall contain, but need not be limited to, the
13 following language:

14 Shall the county/city of _____ (county's or city's name) impose a
15 county/city-wide sales tax of _____ percent for the purpose of
16 providing a source of funds for public transportation purposes?

17 YES NO

18 Except as provided in subsection 4 of this section, if a majority of the votes cast
19 in that county or city not within a county on the proposal by the qualified voters
20 voting thereon are in favor of the proposal, then the tax shall go into effect [on
21 the first day of the next calendar quarter beginning after its adoption and notice
22 to the director of revenue, but no sooner than thirty days after such adoption and
23 notice] **as provided by subsection 19 of section 32.087**. If a majority of the
24 votes cast in that county or city not within a county by the qualified voters voting
25 are opposed to the proposal, then the additional sales tax shall not be imposed in
26 that county or city not within a county unless and until the governing body of
27 that county or city not within a county shall have submitted another proposal to
28 authorize the local option transportation sales tax authorized in this section, and
29 such proposal is approved by a majority of the qualified voters voting on it. In
30 no event shall a proposal pursuant to this section be submitted to the voters
31 sooner than twelve months from the date of the last proposal.

32 4. No tax shall go into effect under this section in any city not within a
33 county or any county of the first classification having a charter form of
34 government with a population over nine hundred thousand inhabitants unless
35 and until both such city and such county approve the tax.

36 5. The provisions of subsection 4 of this section requiring both the city
37 and county to approve a transportation sales tax before a transportation sales tax
38 may go into effect in either jurisdiction shall not apply to any transportation sales
39 tax submitted to and approved by the voters in such city or such county on or
40 after August 28, 2007.

41 6. All sales taxes collected by the director of revenue under this section
42 on behalf of any city or county[, less one percent for cost of collection which shall
43 be deposited in the state's general revenue fund after payment of premiums for
44 surety bonds,] shall be deposited with the state treasurer in a special trust fund,
45 which is hereby created, to be known as the "County Public Transit Sales Tax

46 Trust Fund". [The sales taxes shall be collected as provided in section 32.087.
47 The moneys in the trust fund shall not be deemed to be state funds and shall not
48 be commingled with any funds of the state.] The director of revenue shall keep
49 accurate records of the amount of money in the trust fund which was collected in
50 each city or county approving a sales tax under this section, and the records shall
51 be open to inspection by officers of the city or county and the public. Not later
52 than the tenth day of each month the director of revenue shall distribute all
53 moneys deposited in the trust fund during the preceding month to the city or
54 county which levied the tax, and such funds shall be deposited with the treasurer
55 of each such city or county and all expenditures of funds arising from the county
56 public transit sales tax trust fund shall be by an appropriation act to be enacted
57 by the governing body of each such county or city not within a county.

58 7. The revenues derived from any transportation sales tax under this
59 section shall be used only for the planning, development, acquisition,
60 construction, maintenance and operation of public transit facilities and systems
61 other than highways.

62 8. The director of revenue may authorize the state treasurer to make
63 refunds from the amount in the trust fund and credited to any city or county for
64 erroneous payments and overpayments made, and may redeem dishonored checks
65 and drafts deposited to the credit of such cities or counties. If any city or county
66 abolishes the tax, the city or county shall notify the director of revenue of the
67 action [at least ninety days prior to the effective date of the repeal] and the
68 director of revenue may order retention in the trust fund, for a period of one year,
69 of two percent of the amount collected after receipt of such notice to cover possible
70 refunds or overpayment of the tax and to redeem dishonored checks and drafts
71 deposited to the credit of such accounts. After one year has elapsed after the
72 effective date of abolition of the tax in such city or county, the director of revenue
73 shall authorize the state treasurer to remit the balance in the account to the city
74 or county and close the account of that city or county. The director of revenue
75 shall notify each city or county of each instance of any amount refunded or any
76 check redeemed from receipts due the city or county.

77 **9. Except as modified by this section, all provisions of sections**
78 **32.085 to 32.087 shall apply to the tax imposed under this section.**

94.705. 1. Any city may by a majority vote of its governing body impose
2 a sales tax **on all retail sales made in the city which are subject to sales**
3 **tax under sections 144.010 to 144.527** for transportation purposes enumerated

4 in sections 94.700 to 94.755, and issue bonds for transportation purposes which
5 shall be retired by the revenues received from the sales tax authorized by this
6 section. The tax authorized by this section shall be in addition to any and all
7 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to
8 the provisions of this section shall become effective unless the council or other
9 governing body submits to the voters of the city, at a city or state general,
10 primary, or special election, a proposal to authorize the council or other governing
11 body of the city to impose such a sales tax and, if such tax is to be used to retire
12 bonds authorized pursuant to this section, to authorize such bonds and their
13 retirement by such tax; except that no vote shall be required in any city that
14 imposed and collected such tax under sections 94.600 to 94.655, before January
15 5, 1984. The ballot of the submission shall contain, but is not limited to, the
16 following language:

17 (1) If the proposal submitted involves only authorization to impose the tax
18 authorized by this section, the following language:

19 Shall the city of _____ (city's name) impose a sales tax of _____
20 (insert amount) for transportation purposes?

21 YES NO

22 If you are in favor of the question, place an "X" in the box opposite
23 "YES". If you are opposed to the question, place an "X" in the box
24 opposite "NO";

25 (2) If the proposal submitted involves authorization to issue bonds and
26 repay such bonds with revenues from the tax authorized by this section, the
27 following language:

28 Shall the city of _____ (city's name) issue bonds in the amount of
29 _____ (insert amount) for transportation purposes and impose a
30 sales tax of _____ (insert amount) to repay such bonds?

31 YES NO

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

35 If a majority of the votes cast on the proposal, provided in subdivision (1) of this
36 subsection, by the qualified voters voting thereon are in favor of the proposal,
37 then the ordinance and any amendments thereto shall be in effect **as provided**
38 **by subsection 19 of section 32.087**. If the four-sevenths majority of the votes,
39 as required by the Missouri Constitution, Article VI, Section 26, cast on the

40 proposal, provided in subdivision (2) of this subsection to issue bonds and impose
41 a sales tax to retire such bonds, by the qualified voters voting thereon are in
42 favor of the proposal, then the ordinance and any amendments thereto shall be
43 in effect **as provided by subsection 19 of section 32.087**. If a majority of the
44 votes cast on the proposal, as provided in subdivision (1) of this subsection, by the
45 qualified voters voting thereon are opposed to the proposal, then the council or
46 other governing body of the city shall have no power to impose the tax authorized
47 in subdivision (1) of this subsection unless and until the council or other
48 governing body of the city submits another proposal to authorize the council or
49 other governing body of the city to impose the tax and such proposal is approved
50 by a majority of the qualified voters voting thereon. If more than three-sevenths
51 of the votes cast by the qualified voters voting thereon are opposed to the
52 proposal, as provided in subdivision (2) of this subsection to issue bonds and
53 impose a sales tax to retire such bonds, then the council or other governing body
54 of the city shall have no power to issue any bonds or to impose the tax authorized
55 in subdivision (2) of this subsection unless and until the council or other
56 governing body of the city submits another proposal to authorize the council or
57 other governing body of the city to issue such bonds or impose the tax to retire
58 such bonds and such proposal is approved by four-sevenths of the qualified voters
59 voting thereon.

60 2. No incorporated municipality located wholly or partially within any
61 first class county operating under a charter form of government and having a
62 population of over nine hundred thousand inhabitants shall impose such a sales
63 tax for that part of the city, town or village that is located within such first class
64 county, in the event such a first class county imposes a sales tax under the
65 provisions of sections 94.600 to 94.655.

66 3. The sales tax may be imposed at a rate not to exceed one-half of one
67 percent on the receipts from the sale at retail of all tangible personal property or
68 taxable services at retail within any city adopting such tax, if such property and
69 services are subject to taxation by the state of Missouri under the provisions of
70 sections 144.010 to 144.525.

71 4. [If the boundaries of a city in which such sales tax has been imposed
72 shall thereafter be changed or altered, the city clerk shall forward to the director
73 of revenue by United States registered mail or certified mail a certified copy of
74 the ordinance adding or detaching territory from the city. The ordinance shall
75 reflect the effective date thereof, and shall be accompanied by a map of the city

76 clearly showing the territory added thereto or detached therefrom. Upon receipt
 77 of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be
 78 effective in the added territory or abolished in the detached territory on the
 79 effective date of the change of the city boundary.

80 5.] No tax imposed pursuant to this section for the purpose of retiring
 81 bonds issued pursuant to this section may be terminated until all of such bonds
 82 have been retired.

83 **5. Except as modified by this section, all provisions of sections**
 84 **32.085 to 32.087 shall apply to the tax imposed under this section.**

143.011. 1. A tax is hereby imposed for every taxable year on the
 2 Missouri taxable income of every resident. The tax shall be determined by
 3 applying the tax table or the rate provided in section 143.021, which is based
 4 upon the following rates:

5 If the Missouri taxable income is:	The tax is:
6 Not over \$1,000.00	1 1/2% of the Missouri taxable income
7 Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
8 Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
9 Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
10 Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
11 Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
12 Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
13 Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
14 Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
15 Over \$9,000	\$315 plus 6% of excess over \$9,000

16 2. (1) Beginning with the 2017 calendar year, the top rate of tax under
 17 subsection 1 of this section may be reduced over a period of years. Each
 18 reduction in the top rate of tax shall be by one-tenth of a percent and no more
 19 than one reduction shall occur in a calendar year. No more than five reductions
 20 shall be made under this subsection. Reductions in the rate of tax shall take
 21 effect on January first of a calendar year and such reduced rates shall continue
 22 in effect until the next reduction occurs.

23 (2) A reduction in the rate of tax shall only occur if the amount of net
 24 general revenue collected in the previous fiscal year exceeds the highest amount
 25 of net general revenue collected in any of the three fiscal years prior to such fiscal
 26 year by at least one hundred fifty million dollars.

27 (3) Any modification of tax rates under this subsection shall only apply

28 to tax years that begin on or after a modification takes effect.

29 (4) The director of the department of revenue shall, by rule, adjust the tax
30 tables under subsection 1 of this section to effectuate the provisions of this
31 subsection. The bracket for income subject to the top rate of tax shall be
32 eliminated once the top rate of tax has been reduced to five and one-half percent,
33 and the top remaining rate of tax shall apply to all income in excess of the income
34 in the second highest remaining income bracket.

35 3. (1) In addition to the rate reductions under subsection 2 of this section,
36 beginning with the 2019 calendar year, the top rate of tax under subsection 1 of
37 this section shall be reduced by four-tenths of one percent. Such reduction in the
38 rate of tax shall take effect on January first of the 2019 calendar year.

39 (2) The modification of tax rates under this subsection shall only apply to
40 tax years that begin on or after the date the modification takes effect.

41 (3) The director of the department of revenue shall, by rule, adjust the tax
42 tables under subsection 1 of this section to effectuate the provisions of this
43 subsection.

44 **4. (1) In addition to the rate reductions under subsections 2 and**
45 **3 of this section, beginning with the calendar year following the**
46 **calendar year in which the final reduction in the top rate of tax is**
47 **made under subsection 2 of this section, the top rate of tax under**
48 **subsection 1 of this section shall be reduced by three tenths of one**
49 **percent. Such reduction in the rate of tax shall take effect on January**
50 **first of a calendar year.**

51 **(2) The modification of tax rates under this subsection shall only**
52 **apply to tax years that begin on or after the date the modification takes**
53 **effect.**

54 **(3) The director of the department of revenue shall, by rule,**
55 **adjust the tax tables under subsection 1 of this section to effectuate the**
56 **provisions of this subsection.**

57 5. Beginning with the 2017 calendar year, the brackets of Missouri
58 taxable income identified in subsection 1 of this section shall be adjusted
59 annually by the percent increase in inflation. The director shall publish such
60 brackets annually beginning on or after October 1, 2016. Modifications to the
61 brackets shall take effect on January first of each calendar year and shall apply
62 to tax years beginning on or after the effective date of the new brackets.

63 [5.] 6. As used in this section, the following terms mean:

64 (1) "CPI", the Consumer Price Index for All Urban Consumers for the
65 United States as reported by the Bureau of Labor Statistics, or its successor
66 index;

67 (2) "CPI for the preceding calendar year", the average of the CPI as of the
68 close of the twelve month period ending on August thirty-first of such calendar
69 year;

70 (3) "Net general revenue collected", all revenue deposited into the general
71 revenue fund, less refunds and revenues originally deposited into the general
72 revenue fund but designated by law for a specific distribution or transfer to
73 another state fund;

74 (4) "Percent increase in inflation", the percentage, if any, by which the
75 CPI for the preceding calendar year exceeds the CPI for the year beginning
76 September 1, 2014, and ending August 31, 2015.

143.441. 1. The term "corporation" means every corporation, association,
2 joint stock company and joint stock association organized, authorized or existing
3 under the laws of this state and includes:

4 (1) Every corporation, association, joint stock company, and joint stock
5 association organized, authorized, or existing under the laws of this state, and
6 every corporation, association, joint stock company, and joint stock association,
7 licensed to do business in this state, or doing business in this state, and not
8 organized, authorized, or existing under the laws of this state, or by any receiver
9 in charge of the property of any such corporation, association, joint stock company
10 or joint stock association;

11 (2) Every railroad corporation or receiver in charge of the property thereof
12 which operates over rails owned or leased by it and every corporation operating
13 any buslines, trucklines, airlines, or other forms of transportation, **including**
14 **qualified air freight forwarders**, operating over fixed routes owned, leased,
15 or used by it extending from this state to another state or states. **For the**
16 **purposes of this section, "qualified air freight forwarder" means a**
17 **taxpayer who:**

18 (a) **Is primarily engaged in the facilitation of the transportation**
19 **of property by air;**

20 (b) **Does not directly operate aircraft; and**

21 (c) **Is affiliated with an airline;**

22 (3) Every corporation, or receiver in charge of the property thereof, which
23 owns or operates a bridge between this and any other state; and

24 (4) Every corporation, or receiver in charge of the property thereof, which
25 operates a telephone line or lines extending from this state to another state or
26 states or a telegraph line or lines extending from this state to another state or
27 states.

28 2. The tax on corporations provided in subsection 1 of section 143.431 and
29 section 143.071 shall not apply to:

30 (1) A corporation which by reason of its purposes and activities is exempt
31 from federal income tax. The preceding sentence shall not apply to unrelated
32 business taxable income and other income on which chapter 1 of the Internal
33 Revenue Code imposes the federal income tax or any other tax measured by
34 income;

35 (2) An express company which pays an annual tax on its gross receipts in
36 this state;

37 (3) An insurance company which is subject to an annual tax on its gross
38 premium receipts in this state;

39 (4) A Missouri mutual or an extended Missouri mutual insurance company
40 organized under chapter 380; and

41 (5) Any other corporation that is exempt from Missouri income taxation
42 under the laws of Missouri or the laws of the United States.

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

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

8 (2) "Business" includes any activity engaged in by any person, or caused
9 to be engaged in by him, with the object of gain, benefit or advantage, either
10 direct or indirect, and the classification of which business is of such character as
11 to be subject to the terms of sections 144.010 to 144.525. A person is "engaging
12 in business" in this state for purposes of sections 144.010 to 144.525 if such
13 person engages in business activities within this state or maintains a place of
14 business in this state under **the provisions of subdivisions (1) to (6) of**
15 section [144.605] **144.612**. The isolated or occasional sale of tangible personal
16 property, service, substance, or thing, by a person not engaged in such business,
17 does not constitute engaging in business within the meaning of [sections 144.010

18 to 144.525] **this chapter** unless the total amount of the gross receipts from such
19 sales, exclusive of receipts from the sale of tangible personal property by persons
20 which property is sold in the course of the partial or complete liquidation of a
21 household, farm or nonbusiness enterprise, exceeds three thousand dollars in any
22 calendar year. The provisions of this subdivision shall not be construed to make
23 any sale of property which is exempt from sales tax or use tax on June 1, 1977,
24 subject to that tax thereafter;

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

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

33 (5) **"Certified service provider" or "CSP", an agent certified by the**
34 **department of revenue to perform all the seller's sales and use tax**
35 **functions, other than the seller's obligation to remit tax on its own**
36 **purchases;**

37 [(4)] (6) "Gross receipts", except as provided in section 144.012, means
38 the total amount of the sale price of the sales at retail including any services
39 other than charges incident to the extension of credit that are a part of such sales
40 made by the businesses herein referred to, capable of being valued in money,
41 whether received in money or otherwise; except that, the term gross receipts shall
42 not include the sale price of property returned by customers when the full sale
43 price thereof is refunded either in cash or by credit. In determining any tax due
44 under [sections 144.010 to 144.525] **this chapter** on the gross receipts, charges
45 incident to the extension of credit shall be specifically exempted. For the
46 purposes of [sections 144.010 to 144.525] **this chapter** the total amount of the
47 sale price above mentioned shall be deemed to be the amount received. It shall
48 also include the lease or rental consideration where the right to continuous
49 possession or use of any article of tangible personal property is granted under a
50 lease or contract and such transfer of possession would be taxable if outright sale
51 were made and, in such cases, the same shall be taxable as if outright sale were
52 made and considered as a sale of such article, and the tax shall be computed and
53 paid by the lessee upon the rentals paid. The term gross receipts shall not

54 include usual and customary delivery charges that are stated separately from the
55 sale price;

56 **[(5)] (7) "Instructional class", includes any class, lesson, or instruction**
57 **intended or used for teaching;**

58 **(8) "Light aircraft", a light airplane that seats no more than four**
59 **persons, with a gross weight of three thousand pounds or less, which**
60 **is primarily used for recreational flying or flight training;**

61 **(9) "Light aircraft kit", factory manufactured light aircraft parts**
62 **and components, including engine, propeller, instruments, wheels,**
63 **brakes, and air frame parts which make up a complete aircraft kit or**
64 **partial kit designed to be assembled into a light aircraft and then**
65 **operated by a qualified light aircraft purchaser for recreational and**
66 **educational purposes;**

67 **(10) "Light aircraft parts and components", manufactured light**
68 **aircraft parts, including air frame and engine parts, that are required**
69 **by the qualified light aircraft purchaser to complete a light aircraft kit,**
70 **or spare or replacement parts for an already completed light aircraft;**

71 **[(6)] (11) "Livestock", cattle, calves, sheep, swine, ratite birds, including**
72 **but not limited to, ostrich and emu, aquatic products as described in section**
73 **277.024, llamas, alpaca, buffalo, bison, elk documented as obtained from a legal**
74 **source and not from the wild, goats, horses, other equine, honey bees, or rabbits**
75 **raised in confinement for human consumption;**

76 **(12) "Maintains a place of business in this state", includes**
77 **maintaining, occupying, or using, permanently or temporarily, directly**
78 **or indirectly, or through a subsidiary, or agent, by whatever name**
79 **called, an office, place of distribution, sales or sample room or place,**
80 **warehouse or storage place, or other place of business;**

81 **[(7)] (13) "Motor vehicle leasing company" [shall be], a company**
82 **obtaining a permit from the director of revenue to operate as a motor vehicle**
83 **leasing company. Not all persons renting or leasing trailers or motor vehicles**
84 **need to obtain such a permit; however, no person failing to obtain such a permit**
85 **may avail itself of the optional tax provisions of subsection 5 of section 144.070,**
86 **as hereinafter provided;**

87 **[(8)] (14) "Person" includes any individual, firm, copartnership, joint**
88 **adventure, association, corporation, municipal or private, and whether organized**
89 **for profit or not, state, county, political subdivision, state department,**

90 commission, board, bureau or agency, [except the state transportation
91 department,] estate, trust, business trust, receiver or trustee appointed by the
92 state or federal court, syndicate, or any other group or combination acting as a
93 unit, and the plural as well as the singular number, **or any other legal entity;**

94 **[(9)] (15) "Product which is intended to be sold ultimately for final use**
95 **or consumption" [means], tangible personal property, or any service that is**
96 **subject to state or local sales or use taxes, or any tax that is substantially**
97 **equivalent thereto, in this state or any other state;**

98 **(16) "Purchase", the acquisition of the ownership of, or title to,**
99 **tangible personal property, through a sale, as defined herein, for the**
100 **purpose of storage, use, or consumption in this state;**

101 **(17) "Purchase price", applies to the measure subject to use tax**
102 **and has the same meaning as sales price;**

103 **[(10)] (18) "Purchaser" [means], a person who purchases tangible**
104 **personal property or to whom are rendered services, receipts from which are**
105 **taxable under [sections 144.010 to 144.525] this chapter;**

106 **(19) "Qualified light aircraft purchaser", a purchaser of a light**
107 **aircraft, light aircraft kit, light aircraft parts or components who is a**
108 **nonresident of this state, who will transport the light aircraft, light**
109 **aircraft kit, light aircraft parts or components outside this state within**
110 **ten days after the date of purchase, and who will register any light**
111 **aircraft so purchased in another state or country. Such purchaser shall**
112 **not base such aircraft in this state and such purchaser shall not be a**
113 **resident of the state unless such purchaser has paid sales or use tax on**
114 **such aircraft in another state;**

115 **[(11)] (20) "Research or experimentation activities" [are], the**
116 **development of an experimental or pilot model, plant process, formula, invention**
117 **or similar property, and the improvement of existing property of such**
118 **type. Research or experimentation activities do not include activities such as**
119 **ordinary testing or inspection of materials or products for quality control,**
120 **efficiency surveys, advertising promotions or research in connection with literary,**
121 **historical or similar projects;**

122 **[(12)] (21) "Sale" or "sales" includes installment and credit sales, and the**
123 **exchange of properties as well as the sale thereof for money, every closed**
124 **transaction constituting a sale, and means any transfer, exchange or barter,**
125 **conditional or otherwise, in any manner or by any means whatsoever, of tangible**

126 personal property for valuable consideration and the rendering, furnishing or
127 selling for a valuable consideration any of the substances, things and services
128 herein designated and defined as taxable under the [terms of sections 144.010 to
129 144.525] **provisions of this chapter**;

130 [(13)] **(22)** "Sale at retail" [means], any transfer made by any person
131 engaged in business as defined herein of the ownership of, or title to, tangible
132 personal property to the purchaser, for use or consumption and not for resale in
133 any form as tangible personal property, for a valuable consideration; except that,
134 for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i)
135 purchases of tangible personal property made by duly licensed physicians,
136 dentists, optometrists and veterinarians and used in the practice of their
137 professions shall be deemed to be purchases for use or consumption and not for
138 resale; and (ii) the selling of computer printouts, computer output or microfilm
139 or microfiche and computer-assisted photo compositions to a purchaser to enable
140 the purchaser to obtain for his or her own use the desired information contained
141 in such computer printouts, computer output on microfilm or microfiche and
142 computer-assisted photo compositions shall be considered as the sale of a service
143 and not as the sale of tangible personal property. Where necessary to conform to
144 the context of [sections 144.010 to 144.525] **this chapter** and the tax imposed
145 thereby, the term sale at retail shall be construed to embrace:

146 (a) Sales of admission tickets, cash admissions, charges and fees to or in
147 places of amusement, entertainment and recreation, games and athletic events,
148 except amounts paid for any instructional class;

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

151 (c) Sales of local and long distance telecommunications service to
152 telecommunications subscribers and to others through equipment of
153 telecommunications subscribers for the transmission of messages and
154 conversations, and the sale, rental or leasing of all equipment or services
155 pertaining or incidental thereto;

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

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

161 (f) Sales of tickets by every person operating a railroad, sleeping car,

162 dining car, express car, boat, airplane, and such buses and trucks as are licensed
163 by the division of motor carrier and railroad safety of the department of economic
164 development of Missouri, engaged in the transportation of persons for hire;

165 [(14)] **(23) "Seller" [means], a person selling or furnishing tangible**
166 **personal property or rendering services, on the receipts from which a tax is**
167 **imposed pursuant to section 144.020;**

168 **(24) "Selling agent", every person acting as a representative of a**
169 **principal, when such principal is not registered with the director of**
170 **revenue of the state of Missouri for the collection of the taxes imposed**
171 **under this chapter and who receives compensation by reason of the**
172 **sale of tangible personal property of the principal, if such property is**
173 **to be stored, used, or consumed in this state;**

174 **(25) "Storage", any keeping or retention in this state of tangible**
175 **personal property purchased from a vendor, except property for sale**
176 **or property that is temporarily kept or retained in this state for**
177 **subsequent use outside the state;**

178 [(15) The noun "tax" means]

179 **(26) "Tax", either the tax payable by the purchaser of a commodity or**
180 **service subject to tax, or the aggregate amount of taxes due from the vendor of**
181 **such commodities or services during the period for which he or she is required to**
182 **report his or her collections, as the context may require; [and]**

183 **(27) "Taxpayer", any person remitting the tax or who should**
184 **remit the tax levied by this chapter;**

185 [(16)] **(28) "Telecommunications service", for the purpose of this chapter,**
186 **the transmission of information by wire, radio, optical cable, coaxial cable,**
187 **electronic impulses, or other similar means. As used in this definition,**
188 **"information" means knowledge or intelligence represented by any form of writing,**
189 **signs, signals, pictures, sounds, or any other symbols. Telecommunications service**
190 **does not include the following if such services are separately stated on the**
191 **customer's bill or on records of the seller maintained in the ordinary course of**
192 **business:**

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

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

197 (c) Private mobile radio services which are not two-way commercial mobile

198 radio services such as wireless telephone, personal communications services or
199 enhanced specialized mobile radio services as defined pursuant to federal law; or

200 (d) Cable or satellite television or music services;

201 **(29) "Use", the exercise of any right or power over tangible**
202 **personal property incident to the ownership or control of that**
203 **property, except that it does not include the temporary storage of**
204 **property in this state for subsequent use outside the state, or the sale**
205 **of the property in the regular course of business;**

206 **(30) "Vendor", every person engaged in making sales of tangible**
207 **personal property by mail order, by advertising, by agent or peddling**
208 **tangible personal property, soliciting or taking orders for sales of**
209 **tangible personal property, for storage, use or consumption in this**
210 **state, all salesmen, solicitors, hawkers, representatives, consignees,**
211 **peddlers or canvassers, as agents of the dealers, distributors,**
212 **consignors, supervisors, principals or employers under whom they**
213 **operate or from whom they obtain the tangible personal property sold**
214 **by them, and every person who maintains a place of business in this**
215 **state, maintains a stock of goods in this state, or engages in business**
216 **activities within this state and every person who engages in this state**
217 **in the business of acting as a selling agent for persons not otherwise**
218 **vendors as defined in this subdivision. Irrespective of whether they are**
219 **making sales on their own behalf or on behalf of the dealers,**
220 **distributors, consignors, supervisors, principals or employers, they**
221 **must be regarded as vendors and the dealers, distributors, consignors,**
222 **supervisors, principals or employers, must be regarded as vendors for**
223 **the purposes of sections 144.600 to 144.745.**

224 2. For purposes of the taxes imposed under [sections 144.010 to 144.525]
225 **this chapter**, and any other provisions of law pertaining to sales or use taxes
226 which incorporate the provisions of [sections 144.010 to 144.525] **this chapter**
227 by reference, the term manufactured homes shall have the same meaning given
228 it in section 700.010.

229 [3. Sections 144.010 to 144.525 may be known and quoted as the "Sales
230 Tax Law".]

144.011. 1. For purposes of [sections 144.010 to 144.525 and 144.600 to
2 144.748] **this chapter**, and the taxes imposed thereby, the definition of "retail
3 sale" or "sale at retail" shall not be construed to include any of the following:

4 (1) The transfer by one corporation of substantially all of its tangible
5 personal property to another corporation pursuant to a merger or consolidation
6 effected under the laws of the state of Missouri or any other jurisdiction;

7 (2) The transfer of tangible personal property incident to the liquidation
8 or cessation of a taxpayer's trade or business, conducted in proprietorship,
9 partnership or corporate form, except to the extent any transfer is made in the
10 ordinary course of the taxpayer's trade or business;

11 (3) The transfer of tangible personal property to a corporation solely in
12 exchange for its stock or securities;

13 (4) The transfer of tangible personal property to a corporation by a
14 shareholder as a contribution to the capital of the transferee corporation;

15 (5) The transfer of tangible personal property to a partnership solely in
16 exchange for a partnership interest therein;

17 (6) The transfer of tangible personal property by a partner as a
18 contribution to the capital of the transferee partnership;

19 (7) The transfer of tangible personal property by a corporation to one or
20 more of its shareholders as a dividend, return of capital, distribution in the
21 partial or complete liquidation of the corporation or distribution in redemption
22 of the shareholder's interest therein;

23 (8) The transfer of tangible personal property by a partnership to one or
24 more of its partners as a current distribution, return of capital or distribution in
25 the partial or complete liquidation of the partnership or of the partner's interest
26 therein;

27 (9) The transfer of reusable containers used in connection with the sale
28 of tangible personal property contained therein for which a deposit is required
29 and refunded on return;

30 (10) The purchase by persons operating eating or food service
31 establishments, of items of a nonreusable nature which are furnished to the
32 customers of such establishments with or in conjunction with the retail sales of
33 their food or beverage. Such items shall include, but not be limited to, wrapping
34 or packaging materials and nonreusable paper, wood, plastic and aluminum
35 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes,
36 straws, sticks and toothpicks;

37 (11) The purchase by persons operating hotels, motels or other transient
38 accommodation establishments, of items of a nonreusable nature which are
39 furnished to the guests in the guests' rooms of such establishments and such

40 items are included in the charge made for such accommodations. Such items
41 shall include, but not be limited to, soap, shampoo, tissue and other toiletries and
42 food or confectionery items offered to the guests without charge;

43 (12) The transfer of a manufactured home other than:

44 (a) A transfer which involves the delivery of the document known as the
45 "Manufacturer's Statement of Origin" to a person other than a manufactured
46 home dealer, as defined in section 700.010, for purposes of allowing such person
47 to obtain a title to the manufactured home from the department of revenue of this
48 state or the appropriate agency or officer of any other state;

49 (b) A transfer which involves the delivery of a "Repossessed Title" to a
50 resident of this state if the tax imposed by [sections 144.010 to 144.525] **this**
51 **chapter** was not paid on the transfer of the manufactured home described in
52 paragraph (a) of this subdivision;

53 (c) The first transfer which occurs after December 31, 1985, if the tax
54 imposed by [sections 144.010 to 144.525] **this chapter** was not paid on any
55 transfer of the same manufactured home which occurred before December 31,
56 1985; or

57 (13) Charges for initiation fees or dues to:

58 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders
59 or associations operating under the lodge system a substantial part of the
60 activities of which are devoted to religious, charitable, scientific, literary,
61 educational or fraternal purposes;

62 (b) Posts or organizations of past or present members of the Armed Forces
63 of the United States or an auxiliary unit or society of, or a trust or foundation for,
64 any such post or organization substantially all of the members of which are past
65 or present members of the Armed Forces of the United States or who are cadets,
66 spouses, widows, or widowers of past or present members of the Armed Forces of
67 the United States, no part of the net earnings of which inures to the benefit of
68 any private shareholder or individual; or

69 (c) Nonprofit organizations exempt from taxation under Section 501(c)(7)
70 of the Internal Revenue Code of 1986, as amended.

71 2. The assumption of liabilities of the transferor by the transferee incident
72 to any of the transactions enumerated in the above subdivisions (1) to (8) of
73 subsection 1 of this section shall not disqualify the transfer from the exclusion
74 described in this section, where such liability assumption is related to the
75 property transferred and where the assumption does not have as its principal

76 purpose the avoidance of Missouri sales or use tax.

144.014. 1. Notwithstanding other provisions of law to the contrary,
2 beginning October 1, 1997, the tax levied and imposed [pursuant to sections
3 144.010 to 144.525 and sections 144.600 to 144.746] **under this chapter** on all
4 retail sales of food shall be at the rate of one percent. The revenue derived from
5 the one percent rate pursuant to this section shall be deposited by the state
6 treasurer in the school district trust fund and shall be distributed as provided in
7 section 144.701.

8 2. For the purposes of this section, the term "food" shall include only those
9 products and types of food for which food stamps may be redeemed pursuant to
10 the provisions of the Federal Food Stamp Program as contained in 7 U.S.C.
11 Section 2012, as that section now reads or as it may be amended hereafter, and
12 shall include food dispensed by or through vending machines. For the purpose
13 of this section, except for vending machine sales, the term "food" shall not include
14 food or drink sold by any establishment where the gross receipts derived from the
15 sale of food prepared by such establishment for immediate consumption on or off
16 the premises of the establishment constitutes more than eighty percent of the
17 total gross receipts of that establishment, regardless of whether such prepared
18 food is consumed on the premises of that establishment, including, but not limited
19 to, sales of food by any restaurant, fast food restaurant, delicatessen, eating
20 house, or café.

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

8 (1) Upon every retail sale in this state of tangible personal property,
9 excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and
10 outboard motors required to be titled under the laws of the state of Missouri and
11 subject to tax under subdivision (9) of this subsection, a tax equivalent to four
12 percent of the purchase price paid or charged, or in case such sale involves the
13 exchange of property, a tax equivalent to four percent of the consideration paid
14 or charged, including the fair market value of the property exchanged at the time
15 and place of the exchange, except as otherwise provided in section 144.025;

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

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

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

32 (b) If local and long distance telecommunications services subject to tax
33 under this subdivision are aggregated with and not separately stated from
34 charges for telecommunications service or other services not subject to tax under
35 this subdivision, including, but not limited to, interstate or international
36 telecommunications services, then the charges for nontaxable services may be
37 subject to taxation unless the telecommunications provider can identify by
38 reasonable and verifiable standards such portion of the charges not subject to
39 such tax from its books and records that are kept in the regular course of
40 business, including, but not limited to, financial statement, general ledgers,
41 invoice and billing systems and reports, and reports for regulatory tariffs and
42 other regulatory matters;

43 (c) A telecommunications provider shall notify the director of revenue of
44 its intention to utilize the standards described in paragraph (b) of this
45 subdivision to determine the charges that are subject to sales tax under this
46 subdivision. Such notification shall be in writing and shall meet standardized
47 criteria established by the department regarding the form and format of such
48 notice;

49 (d) The director of revenue may promulgate and enforce reasonable rules
50 and regulations for the administration and enforcement of the provisions of this
51 subdivision. Any rule or portion of a rule, as that term is defined in section

52 536.010, that is created under the authority delegated in this section shall
53 become effective only if it complies with and is subject to all of the provisions of
54 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
55 nonseverable and if any of the powers vested with the general assembly pursuant
56 to chapter 536 to review, to delay the effective date, or to disapprove and annul
57 a rule are subsequently held unconstitutional, then the grant of rulemaking
58 authority and any rule proposed or adopted after August 28, 2019, shall be
59 invalid and void;

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

62 (6) A tax equivalent to four percent on the amount of sales or charges for
63 all rooms, meals and drinks furnished at any hotel, motel, tavern, inn,
64 restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or
65 other place in which rooms, meals or drinks are regularly served to the
66 public. The tax imposed under this subdivision shall not apply to any automatic
67 mandatory gratuity for a large group imposed by a restaurant when such gratuity
68 is reported as employee tip income and the restaurant withholds income tax
69 under section 143.191 on such gratuity;

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

75 (8) A tax equivalent to four percent of the amount paid or charged for
76 rental or lease of tangible personal property, provided that if the lessor or renter
77 of any tangible personal property had previously purchased the property under
78 the conditions of sale at retail or leased or rented the property and the tax was
79 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
80 subrenter shall not apply or collect the tax on the subsequent lease, sublease,
81 rental or subrental receipts from that property. The purchase, rental or lease of
82 motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard
83 motors shall be taxed and the tax paid as provided in this section and section
84 144.070. In no event shall the rental or lease of boats and outboard motors be
85 considered a sale, charge, or fee to, for or in places of amusement, entertainment
86 or recreation nor shall any such rental or lease be subject to any tax imposed to,
87 for, or in such places of amusement, entertainment or recreation. Rental and

88 leased boats or outboard motors shall be taxed under the provisions of the sales
89 tax laws as provided under such laws for motor vehicles and trailers. Tangible
90 personal property which is exempt from the sales or use tax under section
91 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the
92 lease or rental thereof;

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

99 2. All tickets sold which are sold under the provisions of [sections 144.010
100 to 144.525] **this chapter** which are subject to the sales tax shall have printed,
101 stamped or otherwise endorsed thereon, the words "This ticket is subject to a
102 sales tax."

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

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

17 (1) Motor fuel or special fuel subject to an excise tax of this state, unless
18 all or part of such excise tax is refunded pursuant to section 142.824; or upon the
19 sale at retail of fuel to be consumed in manufacturing or creating gas, power,
20 steam, electrical current or in furnishing water to be sold ultimately at retail; or
21 feed for livestock or poultry; or grain to be converted into foodstuffs which are to

22 be sold ultimately in processed form at retail; or seed, limestone or fertilizer
23 which is to be used for seeding, liming or fertilizing crops which when harvested
24 will be sold at retail or will be fed to livestock or poultry to be sold ultimately in
25 processed form at retail; economic poisons registered pursuant to the provisions
26 of [the Missouri pesticide registration law,] sections 281.220 to 281.310, which
27 are to be used in connection with the growth or production of crops, fruit trees or
28 orchards applied before, during, or after planting, the crop of which when
29 harvested will be sold at retail or will be converted into foodstuffs which are to
30 be sold ultimately in processed form at retail;

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

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

46 (4) Replacement machinery, equipment, and parts and the materials and
47 supplies solely required for the installation or construction of such replacement
48 machinery, equipment, and parts, used directly in manufacturing, mining,
49 fabricating or producing a product which is intended to be sold ultimately for
50 final use or consumption; and machinery and equipment, and the materials and
51 supplies required solely for the operation, installation or construction of such
52 machinery and equipment, purchased and used to establish new, or to replace or
53 expand existing, material recovery processing plants in this state. For the
54 purposes of this subdivision, a "material recovery processing plant" means a
55 facility that has as its primary purpose the recovery of materials into a usable
56 product or a different form which is used in producing a new product and shall
57 include a facility or equipment which are used exclusively for the collection of

58 recovered materials for delivery to a material recovery processing plant but shall
59 not include motor vehicles used on highways. For purposes of this section, the
60 terms motor vehicle and highway shall have the same meaning pursuant to
61 section 301.010. For the purposes of this subdivision, subdivision (5) of this
62 subsection, and section 144.054, as well as the definition in subdivision (9) of
63 subsection 1 of section 144.010, the term "product" includes telecommunications
64 services and the term "manufacturing" shall include the production, or production
65 and transmission, of telecommunications services. The preceding sentence does
66 not make a substantive change in the law and is intended to clarify that the term
67 "manufacturing" has included and continues to include the production and
68 transmission of "telecommunications services", as enacted in this subdivision and
69 subdivision (5) of this subsection, as well as the definition in subdivision (9) of
70 subsection 1 of section 144.010. The preceding two sentences reaffirm legislative
71 intent consistent with the interpretation of this subdivision and subdivision (5)
72 of this subsection in *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d
73 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182
74 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the Missouri supreme
75 court's interpretation of those exemptions in *IBM Corporation v. Director of*
76 *Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this
77 section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo.
78 banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226
79 (Mo. banc 2005). The construction and application of this subdivision as
80 expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of*
81 *Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director*
82 *of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v.*
83 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby
84 affirmed. Material recovery is not the reuse of materials within a manufacturing
85 process or the use of a product previously recovered. The material recovery
86 processing plant shall qualify under the provisions of this section regardless of
87 ownership of the material being recovered;

88 (5) Machinery and equipment, and parts and the materials and supplies
89 solely required for the installation or construction of such machinery and
90 equipment, purchased and used to establish new or to expand existing
91 manufacturing, mining or fabricating plants in the state if such machinery and
92 equipment is used directly in manufacturing, mining or fabricating a product
93 which is intended to be sold ultimately for final use or consumption. The

94 construction and application of this subdivision as expressed by the Missouri
95 supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo.
96 banc 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo.
97 banc 2002); and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d
98 226 (Mo. banc 2005), is hereby affirmed;

99 (6) Tangible personal property which is used exclusively in the
100 manufacturing, processing, modification or assembling of products sold to the
101 United States government or to any agency of the United States government;

102 (7) Animals or poultry used for breeding or feeding purposes, or captive
103 wildlife;

104 (8) Newsprint, ink, computers, photosensitive paper and film, toner,
105 printing plates and other machinery, equipment, replacement parts and supplies
106 used in producing newspapers published for dissemination of news to the general
107 public;

108 (9) The rentals of films, records or any type of sound or picture
109 transcriptions for public commercial display;

110 (10) Pumping machinery and equipment used to propel products delivered
111 by pipelines engaged as common carriers;

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

116 (12) Electrical energy used in the actual primary manufacture, processing,
117 compounding, mining or producing of a product, or electrical energy used in the
118 actual secondary processing or fabricating of the product, or a material recovery
119 processing plant as defined in subdivision (4) of this subsection, in facilities
120 owned or leased by the taxpayer, if the total cost of electrical energy so used
121 exceeds ten percent of the total cost of production, either primary or secondary,
122 exclusive of the cost of electrical energy so used or if the raw materials used in
123 such processing contain at least twenty-five percent recovered materials as
124 defined in section 260.200. There shall be a rebuttable presumption that the raw
125 materials used in the primary manufacture of automobiles contain at least
126 twenty-five percent recovered materials. For purposes of this subdivision,
127 "processing" means any mode of treatment, act or series of acts performed upon
128 materials to transform and reduce them to a different state or thing, including
129 treatment necessary to maintain or preserve such processing by the producer at

130 the production facility;

131 (13) Anodes which are used or consumed in manufacturing, processing,
132 compounding, mining, producing or fabricating and which have a useful life of
133 less than one year;

134 (14) Machinery, equipment, appliances and devices purchased or leased
135 and used solely for the purpose of preventing, abating or monitoring air pollution,
136 and materials and supplies solely required for the installation, construction or
137 reconstruction of such machinery, equipment, appliances and devices;

138 (15) Machinery, equipment, appliances and devices purchased or leased
139 and used solely for the purpose of preventing, abating or monitoring water
140 pollution, and materials and supplies solely required for the installation,
141 construction or reconstruction of such machinery, equipment, appliances and
142 devices;

143 (16) Tangible personal property purchased by a rural water district;

144 (17) All amounts paid or charged for admission or participation or other
145 fees paid by or other charges to individuals in or for any place of amusement,
146 entertainment or recreation, games or athletic events, including museums, fairs,
147 zoos and planetariums, owned or operated by a municipality or other political
148 subdivision where all the proceeds derived therefrom benefit the municipality or
149 other political subdivision and do not inure to any private person, firm, or
150 corporation, provided, however, that a municipality or other political subdivision
151 may enter into revenue-sharing agreements with private persons, firms, or
152 corporations providing goods or services, including management services, in or for
153 the place of amusement, entertainment or recreation, games or athletic events,
154 and provided further that nothing in this subdivision shall exempt from tax any
155 amounts retained by any private person, firm, or corporation under such
156 revenue-sharing agreement;

157 (18) All sales of insulin, and all sales, rentals, repairs, and parts of
158 durable medical equipment, prosthetic devices, and orthopedic devices as defined
159 on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of
160 the Social Security Act of 1965, including the items specified in Section
161 1862(a)(12) of that act, and also specifically including hearing aids and hearing
162 aid supplies and all sales of drugs which may be legally dispensed by a licensed
163 pharmacist only upon a lawful prescription of a practitioner licensed to
164 administer those items, including samples and materials used to manufacture
165 samples which may be dispensed by a practitioner authorized to dispense such

166 samples and all sales or rental of medical oxygen, home respiratory equipment
167 and accessories including parts, and hospital beds and accessories and
168 ambulatory aids including parts, and all sales or rental of manual and powered
169 wheelchairs including parts, and stairway lifts, Braille writers, electronic Braille
170 equipment and, if purchased or rented by or on behalf of a person with one or
171 more physical or mental disabilities to enable them to function more
172 independently, all sales or rental of scooters including parts, and reading
173 machines, electronic print enlargers and magnifiers, electronic alternative and
174 augmentative communication devices, and items used solely to modify motor
175 vehicles to permit the use of such motor vehicles by individuals with disabilities
176 or sales of over-the-counter or nonprescription drugs to individuals with
177 disabilities, and drugs required by the Food and Drug Administration to meet the
178 over-the-counter drug product labeling requirements in 21 CFR 201.66, or its
179 successor, as prescribed by a health care practitioner licensed to prescribe;

180 (19) All sales made by or to religious and charitable organizations and
181 institutions in their religious, charitable or educational functions and activities
182 and all sales made by or to all elementary and secondary schools operated at
183 public expense in their educational functions and activities;

184 (20) All sales of aircraft to common carriers for storage or for use in
185 interstate commerce and all sales made by or to not-for-profit civic, social, service
186 or fraternal organizations, including fraternal organizations which have been
187 declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the
188 1986 Internal Revenue Code, as amended, in their civic or charitable functions
189 and activities and all sales made to eleemosynary and penal institutions and
190 industries of the state, and all sales made to any private not-for-profit institution
191 of higher education not otherwise excluded pursuant to subdivision (19) of this
192 subsection or any institution of higher education supported by public funds, and
193 all sales made to a state relief agency in the exercise of relief functions and
194 activities;

195 (21) All ticket sales made by benevolent, scientific and educational
196 associations which are formed to foster, encourage, and promote progress and
197 improvement in the science of agriculture and in the raising and breeding of
198 animals, and by nonprofit summer theater organizations if such organizations are
199 exempt from federal tax pursuant to the provisions of the Internal Revenue Code
200 and all admission charges and entry fees to the Missouri state fair or any fair
201 conducted by a county agricultural and mechanical society organized and

202 operated pursuant to sections 262.290 to 262.530;

203 (22) All sales made to any private not-for-profit elementary or secondary
204 school, all sales of feed additives, medications or vaccines administered to
205 livestock or poultry in the production of food or fiber, all sales of pesticides used
206 in the production of crops, livestock or poultry for food or fiber, all sales of
207 bedding used in the production of livestock or poultry for food or fiber, all sales
208 of propane or natural gas, electricity or diesel fuel used exclusively for drying
209 agricultural crops, natural gas used in the primary manufacture or processing of
210 fuel ethanol as defined in section 142.028, natural gas, propane, and electricity
211 used by an eligible new generation cooperative or an eligible new generation
212 processing entity as defined in section 348.432, and all sales of farm machinery
213 and equipment, other than airplanes, motor vehicles and trailers, and any freight
214 charges on any exempt item. As used in this subdivision, the term "feed
215 additives" means tangible personal property which, when mixed with feed for
216 livestock or poultry, is to be used in the feeding of livestock or poultry. As used
217 in this subdivision, the term "pesticides" includes adjuvants such as crop oils,
218 surfactants, wetting agents and other assorted pesticide carriers used to improve
219 or enhance the effect of a pesticide and the foam used to mark the application of
220 pesticides and herbicides for the production of crops, livestock or poultry. As
221 used in this subdivision, the term "farm machinery and equipment" means new
222 or used farm tractors and such other new or used farm machinery and equipment
223 and repair or replacement parts thereon and any accessories for and upgrades to
224 such farm machinery and equipment, rotary mowers used exclusively for
225 agricultural purposes, and supplies and lubricants used exclusively, solely, and
226 directly for producing crops, raising and feeding livestock, fish, poultry,
227 pheasants, chukar, quail, or for producing milk for ultimate sale at retail,
228 including field drain tile, and one-half of each purchaser's purchase of diesel fuel
229 therefor which is:

230 (a) Used exclusively for agricultural purposes;

231 (b) Used on land owned or leased for the purpose of producing farm
232 products; and

233 (c) Used directly in producing farm products to be sold ultimately in
234 processed form or otherwise at retail or in producing farm products to be fed to
235 livestock or poultry to be sold ultimately in processed form at retail;

236 (23) Except as otherwise provided in section 144.032, all sales of metered
237 water service, electricity, electrical current, natural, artificial or propane gas,

238 wood, coal or home heating oil for domestic use and in any city not within a
239 county, all sales of metered or unmetered water service for domestic use:

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

249 (b) Regulated utility sellers shall determine whether individual purchases
250 are exempt or nonexempt based upon the seller's utility service rate
251 classifications as contained in tariffs on file with and approved by the Missouri
252 public service commission. Sales and purchases made pursuant to the rate
253 classification "residential" and sales to and purchases made by or on behalf of the
254 occupants of residential apartments or condominiums through a single or master
255 meter, including service for common areas and facilities and vacant units, shall
256 be considered as sales made for domestic use and such sales shall be exempt from
257 sales tax. Sellers shall charge sales tax upon the entire amount of purchases
258 classified as nondomestic use. The seller's utility service rate classification and
259 the provision of service thereunder shall be conclusive as to whether or not the
260 utility must charge sales tax;

261 (c) Each person making domestic use purchases of services or property
262 and who uses any portion of the services or property so purchased for a
263 nondomestic use shall, by the fifteenth day of the fourth month following the year
264 of purchase, and without assessment, notice or demand, file a return and pay
265 sales tax on that portion of nondomestic purchases. Each person making
266 nondomestic purchases of services or property and who uses any portion of the
267 services or property so purchased for domestic use, and each person making
268 domestic purchases on behalf of occupants of residential apartments or
269 condominiums through a single or master meter, including service for common
270 areas and facilities and vacant units, under a nonresidential utility service rate
271 classification may, between the first day of the first month and the fifteenth day
272 of the fourth month following the year of purchase, apply for credit or refund to
273 the director of revenue and the director shall give credit or make refund for taxes

274 paid on the domestic use portion of the purchase. The person making such
275 purchases on behalf of occupants of residential apartments or condominiums shall
276 have standing to apply to the director of revenue for such credit or refund;

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

281 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041,
282 4071, 4081, [4091,] 4161, 4181, 4251, 4261 and 4271 of Title 26, United States
283 Code. The director of revenue shall promulgate rules pursuant to chapter 536 to
284 eliminate all state and local sales taxes on such excise taxes;

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

291 (27) All sales made to an interstate compact agency created pursuant to
292 sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the
293 functions and activities of such agency as provided pursuant to the compact;

294 (28) Computers, computer software and computer security systems
295 purchased for use by architectural or engineering firms headquartered in this
296 state. For the purposes of this subdivision, "headquartered in this state" means
297 the office for the administrative management of at least four integrated facilities
298 operated by the taxpayer is located in the state of Missouri;

299 (29) All livestock sales when either the seller is engaged in the growing,
300 producing or feeding of such livestock, or the seller is engaged in the business of
301 buying and selling, bartering or leasing of such livestock;

302 (30) All sales of barges which are to be used primarily in the
303 transportation of property or cargo on interstate waterways;

304 (31) Electrical energy or gas, whether natural, artificial or propane, water,
305 or other utilities which are ultimately consumed in connection with the
306 manufacturing of cellular glass products or in any material recovery processing
307 plant as defined in subdivision (4) of this subsection;

308 (32) Notwithstanding other provisions of law to the contrary, all sales of
309 pesticides or herbicides used in the production of crops, aquaculture, livestock or

310 poultry;

311 (33) Tangible personal property and utilities purchased for use or
312 consumption directly or exclusively in the research and development of
313 agricultural/biotechnology and plant genomics products and prescription
314 pharmaceuticals consumed by humans or animals;

315 (34) All sales of grain bins for storage of grain for resale;

316 (35) All sales of feed which are developed for and used in the feeding of
317 pets owned by a commercial breeder when such sales are made to a commercial
318 breeder, as defined in section 273.325, and licensed pursuant to sections 273.325
319 to 273.357;

320 (36) All purchases by a contractor on behalf of an entity located in another
321 state, provided that the entity is authorized to issue a certificate of exemption for
322 purchases to a contractor under the provisions of that state's laws. For purposes
323 of this subdivision, the term "certificate of exemption" shall mean any document
324 evidencing that the entity is exempt from sales and use taxes on purchases
325 pursuant to the laws of the state in which the entity is located. Any contractor
326 making purchases on behalf of such entity shall maintain a copy of the entity's
327 exemption certificate as evidence of the exemption. If the exemption certificate
328 issued by the exempt entity to the contractor is later determined by the director
329 of revenue to be invalid for any reason [and the contractor has accepted the
330 certificate in good faith], neither the contractor or the exempt entity shall be
331 liable for the payment of any taxes, interest and penalty due as the result of use
332 of the invalid exemption certificate **unless the contractor fraudulently**
333 **accepted the certificate**. Materials shall be exempt from all state and local
334 sales and use taxes when purchased by a contractor for the purpose of fabricating
335 tangible personal property which is used in fulfilling a contract for the purpose
336 of constructing, repairing or remodeling facilities for the following:

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

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

343 (37) All sales or other transfers of tangible personal property to a lessor
344 who leases the property under a lease of one year or longer executed or in effect
345 at the time of the sale or other transfer to an interstate compact agency created

346 pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

347 (38) Sales of tickets to any collegiate athletic championship event that is
348 held in a facility owned or operated by a governmental authority or commission,
349 a quasi-governmental agency, a state university or college or by the state or any
350 political subdivision thereof, including a municipality, and that is played on a
351 neutral site and may reasonably be played at a site located outside the state of
352 Missouri. For purposes of this subdivision, "neutral site" means any site that is
353 not located on the campus of a conference member institution participating in the
354 event;

355 (39) All purchases by a sports complex authority created under section
356 64.920, and all sales of utilities by such authority at the authority's cost that are
357 consumed in connection with the operation of a sports complex leased to a
358 professional sports team;

359 (40) All materials, replacement parts, and equipment purchased for use
360 directly upon, and for the modification, replacement, repair, and maintenance of
361 aircraft, aircraft power plants, and aircraft accessories;

362 (41) Sales of sporting clays, wobble, skeet, and trap targets to any
363 shooting range or similar places of business for use in the normal course of
364 business and money received by a shooting range or similar places of business
365 from patrons and held by a shooting range or similar place of business for
366 redistribution to patrons at the conclusion of a shooting event;

367 (42) All sales of motor fuel, as defined in section 142.800, used in any
368 watercraft, as defined in section 306.010;

369 (43) Any new or used aircraft sold or delivered in this state to a person
370 who is not a resident of this state or a corporation that is not incorporated in this
371 state, and such aircraft is not to be based in this state and shall not remain in
372 this state more than ten business days subsequent to the last to occur of:

373 (a) The transfer of title to the aircraft to a person who is not a resident
374 of this state or a corporation that is not incorporated in this state; or

375 (b) The date of the return to service of the aircraft in accordance with 14
376 CFR 91.407 for any maintenance, preventive maintenance, rebuilding, alterations,
377 repairs, or installations that are completed contemporaneously with the transfer
378 of title to the aircraft to a person who is not a resident of this state or a
379 corporation that is not incorporated in this state;

380 (44) Motor vehicles registered in excess of fifty-four thousand pounds, and
381 the trailers pulled by such motor vehicles, that are actually used in the normal

382 course of business to haul property on the public highways of the state, and that
383 are capable of hauling loads commensurate with the motor vehicle's registered
384 weight; and the materials, replacement parts, and equipment purchased for use
385 directly upon, and for the repair and maintenance or manufacture of such
386 vehicles. For purposes of this subdivision, "motor vehicle" and "public highway"
387 shall have the meaning as ascribed in section 390.020;

388 (45) All internet access or the use of internet access regardless of whether
389 the tax is imposed on a provider of internet access or a buyer of internet
390 access. For purposes of this subdivision, the following terms shall mean:

391 (a) "Direct costs", costs incurred by a governmental authority solely
392 because of an internet service provider's use of the public right-of-way. The term
393 shall not include costs that the governmental authority would have incurred if the
394 internet service provider did not make such use of the public right-of-way. Direct
395 costs shall be determined in a manner consistent with generally accepted
396 accounting principles;

397 (b) "Internet", computer and telecommunications facilities, including
398 equipment and operating software, that comprises the interconnected worldwide
399 network that employ the transmission control protocol or internet protocol, or any
400 predecessor or successor protocols to that protocol, to communicate information
401 of all kinds by wire or radio;

402 (c) "Internet access", a service that enables users to connect to the
403 internet to access content, information, or other services without regard to
404 whether the service is referred to as telecommunications, communications,
405 transmission, or similar services, and without regard to whether a provider of the
406 service is subject to regulation by the Federal Communications Commission as a
407 common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
408 subdivision, internet access also includes: the purchase, use, or sale of
409 communications services, including telecommunications services as defined in
410 section 144.010, to the extent the communications services are purchased, used,
411 or sold to provide the service described in this subdivision or to otherwise enable
412 users to access content, information, or other services offered over the internet;
413 services that are incidental to the provision of a service described in this
414 subdivision, when furnished to users as part of such service, including a home
415 page, electronic mail, and instant messaging, including voice-capable and
416 video-capable electronic mail and instant messaging, video clips, and personal
417 electronic storage capacity; a home page electronic mail and instant messaging,

418 including voice-capable and video-capable electronic mail and instant messaging,
419 video clips, and personal electronic storage capacity that are provided
420 independently or that are not packed with internet access. As used in this
421 subdivision, internet access does not include voice, audio, and video programming
422 or other products and services, except services described in this paragraph or this
423 subdivision, that use internet protocol or any successor protocol and for which
424 there is a charge, regardless of whether the charge is separately stated or
425 aggregated with the charge for services described in this paragraph or this
426 subdivision;

427 (d) "Tax", any charge imposed by the state or a political subdivision of the
428 state for the purpose of generating revenues for governmental purposes and that
429 is not a fee imposed for a specific privilege, service, or benefit conferred, except
430 as described as otherwise under this subdivision, or any obligation imposed on a
431 seller to collect and to remit to the state or a political subdivision of the state any
432 gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental
433 entity. The term tax shall not include any franchise fee or similar fee imposed
434 or authorized under section 67.1830 or 67.2689; Section 622 or 653 of the
435 Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573;
436 or any other fee related to obligations of telecommunications carriers under the
437 Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent
438 that:

439 a. The fee is not imposed for the purpose of recovering direct costs
440 incurred by the franchising or other governmental authority from providing the
441 specific privilege, service, or benefit conferred to the payer of the fee; or

442 b. The fee is imposed for the use of a public right-of-way based on a
443 percentage of the service revenue, and the fee exceeds the incremental direct
444 costs incurred by the governmental authority associated with the provision of that
445 right-of-way to the provider of internet access service.

446 Nothing in this subdivision shall be interpreted as an exemption from taxes due
447 on goods or services that were subject to tax on January 1, 2016;

448 **(46) Usual and customary delivery charges that are stated**
449 **separately from the sale price.**

450 3. Any ruling, agreement, or contract, whether written or oral, express or
451 implied, between a person and this state's executive branch, or any other state
452 agency or department, stating, agreeing, or ruling that such person is not
453 required to collect sales and use tax in this state despite the presence of a

454 warehouse, distribution center, or fulfillment center in this state that is owned
455 or operated by the person or an affiliated person shall be null and void unless it
456 is specifically approved by a majority vote of each of the houses of the general
457 assembly. For purposes of this subsection, an "affiliated person" means any
458 person that is a member of the same controlled group of corporations as defined
459 in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the
460 vendor or any other entity that, notwithstanding its form of organization, bears
461 the same ownership relationship to the vendor as a corporation that is a member
462 of the same controlled group of corporations as defined in Section 1563(a) of the
463 Internal Revenue Code, as amended.

144.043. [1. As used in this section, the following terms mean:

2 (1) "Light aircraft", a light airplane that seats no more than four persons,
3 with a gross weight of three thousand pounds or less, which is primarily used for
4 recreational flying or flight training;

5 (2) "Light aircraft kit", factory manufactured parts and components,
6 including engine, propeller, instruments, wheels, brakes, and air frame parts
7 which make up a complete aircraft kit or partial kit designed to be assembled into
8 a light aircraft and then operated by a qualified purchaser for recreational and
9 educational purposes;

10 (3) "Parts and components", manufactured light aircraft parts, including
11 air frame and engine parts, that are required by the qualified purchaser to
12 complete a light aircraft kit, or spare or replacement parts for an already
13 completed light aircraft;

14 (4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit,
15 parts or components who is nonresident of this state, who will transport the light
16 aircraft, light aircraft kit, parts or components outside this state within ten days
17 after the date of purchase, and who will register any light aircraft so purchased
18 in another state or country. Such purchaser shall not base such aircraft in this
19 state and such purchaser shall not be a resident of the state unless such
20 purchaser has paid sales or use tax on such aircraft in another state.

21 2.] In addition to the exemptions granted under the provisions of section
22 144.030, there shall also be specifically exempted from the provisions of [sections
23 144.010 to 144.525, sections 144.600 to 144.748, section 238.235,] **this chapter**
24 and from the provisions of any local sales tax law, as defined in section 32.085,
25 and from the computation of the tax levied, assessed or payable under [sections
26 144.010 to 144.525, sections 144.600 to 144.748, section 238.235,] **this chapter**

27 and under any local sales tax law, as defined in section 32.085, all sales of new
28 light aircraft, light aircraft kits, **light aircraft** parts or components
29 manufactured or substantially completed within this state, when such new light
30 aircraft, light aircraft kits, light aircraft parts or components are sold by the
31 manufacturer to a qualified light aircraft purchaser. The director of revenue
32 shall prescribe the manner for a purchaser of a light aircraft, light aircraft kit,
33 **light aircraft** parts or components to establish that such person is a qualified
34 **light aircraft** purchaser and is eligible for the exemption established in this
35 section.

144.049. 1. For purposes of this section, the following terms mean:

2 (1) "Clothing", any article of wearing apparel intended to be worn on or
3 about the human body including, but not limited to, disposable diapers for infants
4 or adults and footwear. The term shall include, but not be limited to, cloth and
5 other material used to make school uniforms or other school clothing. Items
6 normally sold in pairs shall not be separated to qualify for the exemption. The
7 term shall not include watches, watchbands, jewelry, handbags, handkerchiefs,
8 umbrellas, scarves, ties, headbands, or belt buckles; and

9 (2) "Personal computers", a laptop, desktop, or tower computer system
10 which consists of a central processing unit, random access memory, a storage
11 drive, a display monitor, and a keyboard and devices designed for use in
12 conjunction with a personal computer, such as a disk drive, memory module,
13 compact disk drive, daughterboard, digitizer, microphone, modem, motherboard,
14 mouse, multimedia speaker, printer, scanner, single-user hardware, single-user
15 operating system, soundcard, or video card;

16 (3) "School supplies", any item normally used by students in a standard
17 classroom for educational purposes, including but not limited to textbooks,
18 notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags,
19 backpacks, handheld calculators, chalk, maps, and globes. The term shall not
20 include watches, radios, CD players, headphones, sporting equipment, portable
21 or desktop telephones, copiers or other office equipment, furniture, or
22 fixtures. School supplies shall also include computer software having a taxable
23 value of three hundred fifty dollars or less and any graphing calculator having a
24 taxable value of one hundred fifty dollars or less.

25 2. In each year beginning on or after January 1, 2005, there is hereby
26 specifically exempted from state **and local** sales tax law all retail sales of any
27 article of clothing having a taxable value of one hundred dollars or less, all retail

28 sales of school supplies not to exceed fifty dollars per purchase, all computer
29 software with a taxable value of three hundred fifty dollars or less, all graphing
30 calculators having a taxable value of one hundred fifty dollars or less, and all
31 retail sales of personal computers or computer peripheral devices not to exceed
32 one thousand five hundred dollars, during a three-day period beginning at 12:01
33 a.m. on the first Friday in August and ending at midnight on the Sunday
34 following. **Where a purchaser and seller are located in two different time**
35 **zones, the time zone of the seller's location shall determine the**
36 **authorized exemption period.**

37 3. [If the governing body of any political subdivision adopted an ordinance
38 that applied to the 2004 sales tax holiday to prohibit the provisions of this section
39 from allowing the sales tax holiday to apply to such political subdivision's local
40 sales tax, then, notwithstanding any provision of a local ordinance to the
41 contrary, the 2005 sales tax holiday shall not apply to such political subdivision's
42 local sales tax. However, any such political subdivision may enact an ordinance
43 to allow the 2005 sales tax holiday to apply to its local sales taxes. A political
44 subdivision must notify the department of revenue not less than forty-five
45 calendar days prior to the beginning date of the sales tax holiday occurring in
46 that year of any ordinance or order rescinding an ordinance or order to opt out.

47 4.] This section shall not apply to any sales which take place within the
48 Missouri state fairgrounds.

49 [5.] 4. This section applies to sales of items bought for personal use only.

50 [6. After the 2005 sales tax holiday, any political subdivision may, by
51 adopting an ordinance or order, choose to prohibit future annual sales tax
52 holidays from applying to its local sales tax. After opting out, the political
53 subdivision may rescind the ordinance or order. The political subdivision must
54 notify the department of revenue not less than forty-five calendar days prior to
55 the beginning date of the sales tax holiday occurring in that year of any ordinance
56 or order rescinding an ordinance or order to opt out.

57 7.] 5. This section may not apply to any retailer when less than two
58 percent of the retailer's merchandise offered for sale qualifies for the sales tax
59 holiday. The retailer [shall] **may** offer a sales tax refund in lieu of the sales tax
60 holiday.

61 **6. A sale of property which is eligible for an exemption under**
62 **subsection 1 of this section but is purchased under a layaway sale shall**
63 **only qualify for an exemption if:**

64 (1) Final payment on a layaway order is made by, and the
65 property is given to, the purchaser during the exemption period; or

66 (2) The purchaser selects the property and the seller accepts the
67 order for the property during the exemption period, for immediate
68 delivery upon full payment, even if delivery is made after the
69 exemption period.

70 7. The exemption of a bundled transaction shall be calculated as
71 provided by law for all other bundled transactions.

72 8. (1) For any discount offered by a seller that is a reduction of
73 the sales price of the product, the discounted sales price shall
74 determine whether the sales price falls below the price threshold
75 provided in subsection 1 of this section. A coupon that reduces the
76 sales price shall be treated as a discount only if the seller is not
77 reimbursed for the coupon amount by a third party.

78 (2) If a discount applies to the total amount paid by a purchaser
79 rather than to the sales price of a particular product and the purchaser
80 has purchased both exempt property and taxable property, the seller
81 shall allocate the discount based on the total sales prices of the taxable
82 property compared to the total sales prices of all property sold in the
83 same transaction.

84 9. Items that are normally sold as a single unit shall continue to
85 be sold in that manner and shall not be priced separately and sold as
86 individual items.

87 10. Items that are purchased during an exemption period but
88 that are not delivered to the purchaser until after the exemption period
89 due to the item not being in stock shall qualify for an exemption. The
90 provisions of this subsection shall not apply to an item that was
91 delivered during an exemption period but was purchased prior to or
92 after the exemption period.

93 11. (1) If a purchaser purchases an item of eligible property
94 during an exemption period, but later exchanges the item for a similar
95 eligible item after the exemption period, no additional tax shall be due
96 on the new item.

97 (2) If a purchaser purchases an item of eligible property during
98 an exemption period, but later returns the item after the exemption
99 period and receives credit on the purchase of a different nonexempt
100 item, the appropriate sales tax shall be due on the sale of the newly

101 **purchased item.**

102 **(3) If a purchaser purchases an item of eligible property before**
103 **an exemption period, but during the exemption period returns the item**
104 **and receives credit on the purchase of a different item of eligible**
105 **property, no sales tax shall be due on the sale of the new item if the**
106 **new item is purchased during the exemption period.**

107 **(4) For a sixty-day period immediately following the end of the**
108 **exemption period, if a purchaser returns an exempt item, no credit for**
109 **or refund of sales tax shall be given unless the purchaser provides a**
110 **receipt or invoice that shows tax was paid, or the seller has sufficient**
111 **documentation to show that tax was paid on the item being returned.**

144.054. 1. As used in this section, the following terms mean:

2 (1) "Processing", any mode of treatment, act, or series of acts performed
3 upon materials to transform or reduce them to a different state or thing,
4 including treatment necessary to maintain or preserve such processing by the
5 producer at the production facility;

6 (2) "Producing" includes, but is not limited to, the production of, including
7 the production and transmission of, telecommunication services;

8 (3) "Product" includes, but is not limited to, telecommunications services;

9 (4) "Recovered materials", those materials which have been diverted or
10 removed from the solid waste stream for sale, use, reuse, or recycling, whether
11 or not they require subsequent separation and processing.

12 2. In addition to all other exemptions granted under this chapter, there
13 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525
14 and 144.600 to 144.761, and from the computation of the tax levied, assessed, or
15 payable under sections 144.010 to 144.525 and 144.600 to 144.761] **this chapter**
16 **and the local sales tax law as defined in section 32.085 and from the**
17 **computation of the tax levied, assessed, or payable under this chapter**
18 **and the local sales tax law as defined in section 32.085**, electrical energy
19 and gas, whether natural, artificial, or propane, water, coal, and energy sources,
20 chemicals, machinery, equipment, and materials used or consumed in the
21 manufacturing, processing, compounding, mining, or producing of any product, or
22 used or consumed in the processing of recovered materials, or used in research
23 and development related to manufacturing, processing, compounding, mining, or
24 producing any product. [The exemptions granted in this subsection shall not
25 apply to local sales taxes as defined in section 32.085 and the provisions of this

26 subsection shall be in addition to any state and local sales tax exemption
27 provided in section 144.030.] The construction and application of this subsection
28 as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of*
29 *Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director*
30 *of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v.*
31 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed.

32 3. In addition to all other exemptions granted under this chapter, there
33 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525
34 and 144.600 to 144.761, and section 238.235,] **this chapter** and the local sales
35 tax law as defined in section 32.085, and from the computation of the tax levied,
36 assessed, or payable under [sections 144.010 to 144.525 and 144.600 to 144.761,
37 and section 238.235,] **this chapter** and the local sales tax law as defined in
38 section 32.085, all utilities, machinery, and equipment used or consumed directly
39 in television or radio broadcasting and all sales and purchases of tangible
40 personal property, utilities, services, or any other transaction that would
41 otherwise be subject to the state or local sales or use tax when such sales are
42 made to or purchases are made by a contractor for use in fulfillment of any
43 obligation under a defense contract with the United States government, and all
44 sales and leases of tangible personal property by any county, city, incorporated
45 town, or village, provided such sale or lease is authorized under chapter 100, and
46 such transaction is certified for sales tax exemption by the department of
47 economic development, and tangible personal property used for railroad
48 infrastructure brought into this state for processing, fabrication, or other
49 modification for use outside the state in the regular course of business.

50 4. In addition to all other exemptions granted under this chapter, there
51 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525
52 and 144.600 to 144.761, and section 238.235,] **this chapter** and the local sales
53 tax law as defined in section 32.085, and from the computation of the tax levied,
54 assessed, or payable under [sections 144.010 to 144.525 and 144.600 to 144.761,
55 and section 238.235,] **this chapter** and the local sales tax law as defined in
56 section 32.085, all sales and purchases of tangible personal property, utilities,
57 services, or any other transaction that would otherwise be subject to the state or
58 local sales or use tax when such sales are made to or purchases are made by a
59 private partner for use in completing a project under sections 227.600 to 227.669.

60 5. In addition to all other exemptions granted under this chapter, there
61 is hereby specifically exempted from the provisions of [sections 144.010 to 144.525

62 and 144.600 to 144.761, and section 238.235,] **this chapter** and the local sales
63 tax law as defined in section 32.085, and from the computation of the tax levied,
64 assessed, or payable under [sections 144.010 to 144.525 and 144.600 to 144.761,
65 and section 238.235,] **this chapter** and the local sales tax law as defined in
66 section 32.085, all materials, manufactured goods, machinery and parts, electrical
67 energy and gas, whether natural, artificial or propane, water, coal and other
68 energy sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and
69 other ingredients and materials inserted by commercial or industrial laundries
70 to treat, clean, and sanitize textiles in facilities which process at least five
71 hundred pounds of textiles per hour and at least sixty thousand pounds per week.

144.060. **1.** It shall be the duty of every person making any purchase or
2 receiving any service upon which a tax is imposed by sections 144.010 to 144.510
3 to pay, to the extent possible under the provisions of section 144.285, the amount
4 of such tax to the person making such sale or rendering such service. Any person
5 who shall willfully and intentionally refuse to pay such tax shall be guilty of a
6 misdemeanor. The provisions of this section shall not apply to any person
7 making any purchase or sale of a motor vehicle subject to sales tax as provided
8 by the Missouri sales tax law, unless such person making the sale is a motor
9 vehicle dealer authorized to collect and remit sales tax pursuant to subsection 10
10 of section 144.070.

11 **2. A purchaser shall be relieved from any additional tax, interest,**
12 **additions, or penalties for failure to collect and remit the proper**
13 **amount of tax owed on a purchase subject to sales tax under this**
14 **chapter if:**

15 **(1) A purchaser's seller or a certified service provider relied on**
16 **erroneous data provided by the director on tax rates, boundaries,**
17 **taxing jurisdiction assignments, or in the taxability matrix created**
18 **pursuant to section 144.124;**

19 **(2) A purchaser using a database created pursuant to section**
20 **144.123 received erroneous data provided by the director on tax rates,**
21 **boundaries, or taxing jurisdiction assignments; or**

22 **(3) A purchaser relied on erroneous data provided by the**
23 **director in the taxability matrix created pursuant to section 144.124.**

144.080. **1.** Every person receiving any payment or consideration upon
2 the sale of property or rendering of service, subject to the tax imposed by the
3 provisions of sections 144.010 to [144.525] **144.527**, is exercising the taxable

4 privilege of selling the property or rendering the service at retail and is subject
5 to the tax levied in section 144.020. The person shall be responsible not only for
6 the collection of the amount of the tax imposed on the sale or service to the extent
7 possible under the provisions of section 144.285, but shall, on or before the last
8 day of the month following each calendar quarterly period of three months, file
9 a return with the director of revenue showing the person's gross receipts and the
10 amount of tax levied in section 144.020 for the preceding quarter, and shall remit
11 to the director of revenue, with the return, the taxes levied in section 144.020,
12 except as provided in [subsections 2 and 3] **subsection 2** of this section. The
13 director of revenue may promulgate rules or regulations changing the filing and
14 payment requirements of sellers, but shall not require any seller to file and pay
15 more frequently than required in this section.

16 2. [Where the aggregate amount levied and imposed upon a seller by
17 section 144.020 is in excess of two hundred fifty dollars for either the first or
18 second month of a calendar quarter, the seller shall file a return and pay such
19 aggregate amount for such months to the director of revenue by the twentieth day
20 of the succeeding month.

21 3.] Where the aggregate amount levied and imposed upon a seller by
22 section 144.020 is less than forty-five dollars in a calendar quarter, the director
23 of revenue shall by regulation permit the seller to file a return for a calendar
24 year. The return shall be filed and the taxes paid on or before January
25 thirty-first of the succeeding year.

26 [4.] 3. The seller of any property or person rendering any service, subject
27 to the tax imposed by sections 144.010 to [144.525] **144.527**, shall collect the tax
28 from the purchaser of such property or the recipient of the service to the extent
29 possible under the provisions of section 144.285, but the seller's inability to
30 collect any part or all of the tax does not relieve the seller of the obligation to pay
31 to the state the tax imposed by section 144.020; except that the collection of the
32 tax imposed by sections 144.010 to [144.525] **144.527** on motor vehicles and
33 trailers shall be made as provided in sections 144.070 and 144.440.

34 [5.] 4. Any person may advertise or hold out or state to the public or to
35 any customer directly that the tax or any part thereof imposed by sections
36 144.010 to [144.525] **144.527**, and required to be collected by the person, will be
37 assumed or absorbed by the person, provided that the amount of tax assumed or
38 absorbed shall be stated on any invoice or receipt for the property sold or service
39 rendered. Any person violating any of the provisions of this section shall be

40 guilty of a misdemeanor. This subsection shall not apply to any retailer
41 prohibited from collecting and remitting sales tax under section 66.630.

144.083. 1. The director of revenue shall require all persons who are
2 responsible for the collection of taxes under the provisions of section 144.080 to
3 procure a retail sales license at no cost to the licensee which shall be prominently
4 displayed at the licensee's place of business, and the license is valid until revoked
5 by the director or surrendered by the person to whom issued when sales are
6 discontinued. The director shall issue the retail sales license within ten working
7 days following the receipt of a properly completed application. Any person
8 applying for a retail sales license or reinstatement of a revoked sales tax license
9 who owes any tax under [sections 144.010 to 144.510] **this chapter** or sections
10 143.191 to 143.261 must pay the amount due plus interest and penalties before
11 the department may issue the applicant a license or reinstate the revoked license.
12 All persons beginning business subsequent to August 13, 1986, and who are
13 required to collect the sales tax shall secure a retail sales license prior to making
14 sales at retail. Such license may, after ten days' notice, be revoked by the
15 director of revenue only in the event the licensee shall be in default for a period
16 of sixty days in the payment of any taxes levied under section 144.020 or sections
17 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event
18 of revocation, the director of revenue may publish the status of the business
19 account including the date of revocation in a manner as determined by the
20 director.

21 2. The possession of a retail sales license and a statement from the
22 department of revenue that the licensee owes no tax due under sections 144.010
23 to [144.510] **144.527** or sections 143.191 to 143.261 shall be a prerequisite to the
24 issuance or renewal of any city or county occupation license or any state license
25 which is required for conducting any business where goods are sold at retail. The
26 date of issuance on the statement that the licensee owes no tax due shall be no
27 more than ninety days before the date of submission for application or renewal
28 of the local license. The revocation of a retailer's license by the director shall
29 render the occupational license or the state license null and void.

30 3. No person responsible for the collection of taxes under section 144.080
31 shall make sales at retail unless such person is the holder of a valid retail sales
32 license. After all appeals have been exhausted, the director of revenue may notify
33 the county or city law enforcement agency representing the area in which the
34 former licensee's business is located that the retail sales license of such person

35 has been revoked, and that any county or city occupation license of such person
36 is also revoked. The county or city may enforce the provisions of this section, and
37 may prohibit further sales at retail by such person.

38 4. In addition to the provisions of subsection 2 of this section, beginning
39 January 1, 2009, the possession of a statement from the department of revenue
40 stating no tax is due under sections 143.191 to 143.265 or sections 144.010 to
41 [144.510] **144.527** shall also be a prerequisite to the issuance or renewal of any
42 city or county occupation license or any state license required for conducting any
43 business where goods are sold at retail. The statement of no tax due shall be
44 dated no longer than ninety days before the date of submission for application or
45 renewal of the city or county license.

46 [5. Notwithstanding any law or rule to the contrary, sales tax shall only
47 apply to the sale price paid by the final purchaser and not to any off-invoice
48 discounts or other pricing discounts or mechanisms negotiated between
49 manufacturers, wholesalers, and retailers.]

**144.084. 1. The director shall promulgate rules and regulations
2 for the remittance of returns. Certified service providers shall file a
3 return on behalf of its sellers and shall be required to file the return at
4 the times provided in sections 144.080 and 144.090.**

5 **2. For the purpose of more efficiently securing the payment of
6 and accounting for the tax collected and remitted by certified service
7 providers under this chapter, the director of revenue shall make,
8 promulgate, and enforce reasonable rules and regulations for the
9 administration and enforcement of provisions of this chapter relating
10 to the collection and remittance of sales and use tax by certified service
11 providers. Any rule or portion of a rule, as that term is defined in
12 section 536.010, that is created under the authority delegated in this
13 section shall become effective only if it complies with and is subject to
14 all of the provisions of chapter 536 and, if applicable, section
15 536.028. This section and chapter 536 are nonseverable and if any of
16 the powers vested with the general assembly pursuant to chapter 536
17 to review, to delay the effective date, or to disapprove and annul a rule
18 are subsequently held unconstitutional, then the grant of rulemaking
19 authority and any rule proposed or adopted after January 1, 2022, shall
20 be invalid and void.**

144.109. 1. Certified service providers providing services to

2 sellers shall not be certified unless:

3 (1) The provider's system has been designed and tested to ensure
4 the anonymity of purchasers unless otherwise required by law;

5 (2) Personally identifiable information is only used and retained
6 to the extent necessary with respect to exempt purchasers, and for the
7 identification of taxing jurisdictions;

8 (3) The provider provides consumers with clear and conspicuous
9 notice of its information practices, including what information it
10 collects, how it collects such information, how it uses such information,
11 how long, if at all, it retains such information, and whether it discloses
12 such information to the state. Such notice shall be satisfied by a
13 written privacy policy statement accessible by the public on the
14 certified service provider's website;

15 (4) The providers's collection, use, and retention of personally
16 identifiable information will be limited to that required by the state to
17 ensure the validity of exemptions from taxation that are claimed by
18 reason of a purchaser's status or the intended use of the goods or
19 services purchased, and for the documentation of correct assignment
20 of taxing jurisdictions; and

21 (5) The provider provides adequate technical, physical, and
22 administrative safeguards so as to protect personally identifiable
23 information from unauthorized access and disclosure.

24 2. (1) When any personally identifiable information that has
25 been collected and retained is no longer required for the purposes set
26 forth in subdivision (4) of subsection 1 of this section, such information
27 shall no longer be retained by the state.

28 (2) When personally identifiable information regarding an
29 individual is retained by or on behalf of the state, the state shall
30 provide reasonable access by such individual to his or her own
31 information in the state's possession, as well as a right to correct any
32 inaccurately recorded information.

33 (3) If anyone other than the state, or a person authorized by the
34 state, seeks to discover personally identifiable information of an
35 individual, the state shall make a reasonable and timely effort to notify
36 the individual of such request.

37 3. The attorney general for the state of Missouri shall have the
38 power to enforce the provisions of this section.

144.123. 1. The director shall provide and maintain a database
2 that describes boundary changes for all taxing jurisdictions and the
3 effective dates of such changes for sales and use tax purposes.

4 2. The director shall provide and maintain a database of all sales
5 and use tax rates for all taxing jurisdictions. For the identification of
6 counties and cities, codes corresponding to the rates shall be provided
7 according to Federal Information Processing Standards (FIPS) as
8 developed by the National Institute of Standards and Technology. For
9 the identification of all other jurisdictions, codes corresponding to the
10 rates shall be in a format determined by the director.

11 3. The director shall provide and maintain a database that
12 assigns each five- and nine-digit zip code to the proper rates and taxing
13 jurisdictions. The lowest combined tax rate imposed in the zip code
14 area shall apply if the area includes more than one tax rate in any level
15 of taxing jurisdiction. If a nine-digit zip code designation is not
16 available for a street address, or if a seller or a certified service
17 provider (CSP) is unable to determine the nine-digit zip code
18 designation applicable to a purchase after exercising due diligence to
19 determine the designation, the seller or CSP may apply the rate for the
20 five-digit zip code area. For purposes of this section, there shall be a
21 rebuttable presumption that a seller or CSP has exercised due diligence
22 if the seller has attempted to determine the nine-digit zip code
23 designation by utilizing software approved by the governing board that
24 makes this designation from the street address and the five-digit zip
25 code applicable to a purchase.

26 4. The director may provide address-based boundary database
27 records for assigning taxing jurisdictions and associated rates which
28 shall be in addition to the requirements of subsection 3 of this
29 section. The database records shall be in the same approved format as
30 the database records required under subsection 3 of this section and
31 shall meet the requirements developed pursuant to the federal Mobile
32 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the
33 director develops address-based assignment database records sellers
34 and CSPs shall be required to use such database. A seller or CSP shall
35 use such database records in place of the five- and nine-digit zip code
36 database records provided for in subsection 3 of this section. If a seller
37 or CSP is unable to determine the applicable rate and jurisdiction

38 using an address-based database record after exercising due diligence,
39 the seller or CSP may apply the nine-digit zip code designation
40 applicable to a purchase. If a nine-digit zip code designation is not
41 available for a street address or if a seller or CSP is unable to
42 determine the nine-digit zip code designation applicable to a purchase
43 after exercising due diligence to determine the designation, the seller
44 or CSP may apply the rate for the five-digit zip code area. For the
45 purposes of this section, there shall be a rebuttable presumption that
46 a seller or CSP has exercised due diligence if the seller or CSP has
47 attempted to determine the tax rate and jurisdiction by utilizing
48 software approved by the director and makes the assignment from the
49 address and zip code information applicable to the purchase. If the
50 director has met the requirements of subsection 3 of this section, the
51 director may also elect to certify vendor provided address-based
52 databases for assigning tax rates and jurisdictions. The databases shall
53 be in the same approved format as the database records under this
54 section and meet the requirements developed pursuant to the federal
55 Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the
56 director certifies a vendor address-based database, a seller or CSP may
57 use such database in place of the database provided for in this
58 subsection.

59 5. The electronic databases provided for in subsections 1, 2, 3,
60 and 4 of this section shall be in downloadable format as determined by
61 the director. The databases may be directly provided by the director
62 or provided by a vendor as designated by the director. A database
63 provided by a vendor as designated by the director shall be applicable
64 and subject to the provisions of this section. The databases shall be
65 provided at no cost to the user of the database. The provisions of
66 subsections 3 and 4 of this section shall not apply when the purchased
67 product is received by the purchaser at the business location of the
68 seller.

69 6. No seller or CSP shall be liable for reliance upon erroneous
70 data provided or approved by the director on tax rates, boundaries, or
71 taxing jurisdiction assignments, and no seller shall be liable for
72 erroneous returns made by a CSP on behalf of the seller.

73 7. In lieu of a database provided under this section, a certified
74 service provider, seller, or marketplace facilitator as defined under

75 **section 144.752, may utilize proprietary data that provides information**
76 **on sales and use tax rates for all taxing jurisdictions, provided the**
77 **director of revenue certifies that such proprietary data at a minimum**
78 **meets the requirements of the database required under the provisions**
79 **of this section.**

144.124. 1. **The director shall complete a taxability matrix. The**
2 **state's entries in the matrix shall be provided and maintained by the**
3 **director in a database that is in a downloadable format.**

4 **2. The director shall provide reasonable notice of changes in the**
5 **taxability of the products or services listed in the taxability matrix.**

6 **3. A seller or CSP shall be relieved from liability to this state or**
7 **any local taxing jurisdiction for having charged and collected the**
8 **incorrect amount of state or local sales or use tax resulting from such**
9 **seller's or CSP's reliance upon erroneous data provided or approved by**
10 **the director in the taxability matrix, and a seller shall be relieved from**
11 **liability for erroneous returns made by a CSP on behalf of the seller.**

144.140. 1. **From every remittance to the director of revenue made on or**
2 **before the date when the same becomes due, the person required to remit the**
3 **same shall be entitled to deduct and retain an amount equal to two percent**
4 **thereof.**

5 **2. The director shall provide a monetary allowance from the**
6 **taxes collected to a CSP under the terms of the contract signed with the**
7 **provider, provided that such allowance shall be funded entirely from**
8 **money collected by the CSP.**

9 **3. Any vendor receiving an allowance under subsection 2 of this**
10 **section shall not be entitled to simultaneously deduct the allowance**
11 **provided for under subsection 1 of this section.**

144.190. 1. **If a tax has been incorrectly computed by reason of a clerical**
2 **error or mistake on the part of the director of revenue, such fact shall be set forth**
3 **in the records of the director of revenue, and the amount of the overpayment shall**
4 **be credited on any taxes then due from the person legally obligated to remit the**
5 **tax under this chapter [144], and the balance shall be refunded to the person**
6 **legally obligated to remit the tax, such person's administrators or executors, as**
7 **provided for in section 144.200.**

8 **2. If any tax, penalty or interest has been paid more than once, or has**
9 **been erroneously or illegally collected, or has been erroneously or illegally**

10 computed, such sum shall be credited on any taxes then due from the person
11 legally obligated to remit the tax under **this** chapter [144], and the balance, with
12 interest as determined by section 32.065, shall be refunded to the person legally
13 obligated to remit the tax, but no such credit or refund shall be allowed unless
14 duplicate copies of a claim for refund are filed within ten years from date of
15 overpayment.

16 3. Every claim for refund must be in writing and signed by the applicant,
17 and must state the specific grounds upon which the claim is founded. Any refund
18 or any portion thereof which is erroneously made, and any credit or any portion
19 thereof which is erroneously allowed, may be recovered in any action brought by
20 the director of revenue against the person legally obligated to remit the tax. In
21 the event that a tax has been illegally imposed against a person legally obligated
22 to remit the tax, the director of revenue shall authorize the cancellation of the tax
23 upon the director's record.

24 4. Notwithstanding the provisions of section 32.057, a purchaser that
25 originally paid sales or use tax to a vendor or seller may submit a refund claim
26 directly to the director of revenue for such sales or use taxes paid to such vendor
27 or seller and remitted to the director, provided no sum shall be refunded more
28 than once, any such claim shall be subject to any offset, defense, or other claim
29 the director otherwise would have against either the purchaser or vendor or
30 seller, and such claim for refund is accompanied by either:

31 (1) A notarized assignment of rights statement by the vendor or seller to
32 the purchaser allowing the purchaser to seek the refund on behalf of the vendor
33 or seller. An assignment of rights statement shall contain the Missouri sales or
34 use tax registration number of the vendor or seller, a list of the transactions
35 covered by the assignment, the tax periods and location for which the original
36 sale was reported to the director of revenue by the vendor or seller, and a
37 notarized statement signed by the vendor or seller affirming that the vendor or
38 seller has not received a refund or credit, will not apply for a refund or credit of
39 the tax collected on any transactions covered by the assignment, and authorizes
40 the director to amend the seller's return to reflect the refund; or

41 (2) In the event the vendor or seller fails or refuses to provide an
42 assignment of rights statement within sixty days from the date of such
43 purchaser's written request to the vendor or seller, or the purchaser is not able
44 to locate the vendor or seller or the vendor or seller is no longer in business, the
45 purchaser may provide the director a notarized statement confirming the efforts

46 that have been made to obtain an assignment of rights from the vendor or
47 seller. Such statement shall contain a list of the transactions covered by the
48 assignment, the tax periods and location for which the original sale was reported
49 to the director of revenue by the vendor or seller.

50 The director shall not require such vendor, seller, or purchaser to submit
51 amended returns for refund claims submitted under the provisions of this
52 subsection. Notwithstanding the provisions of section 32.057, if the seller is
53 registered with the director for collection and remittance of sales tax, the director
54 shall notify the seller at the seller's last known address of the claim for refund.
55 If the seller objects to the refund within thirty days of the date of the notice, the
56 director shall not pay the refund. If the seller agrees that the refund is
57 warranted or fails to respond within thirty days, the director may issue the
58 refund and amend the seller's return to reflect the refund. For purposes of
59 section 32.069, the refund claim shall not be considered to have been filed until
60 the seller agrees that the refund is warranted or thirty days after the date the
61 director notified the seller and the seller failed to respond.

62 5. Notwithstanding the provisions of section 32.057, when a vendor files
63 a refund claim on behalf of a purchaser and such refund claim is denied by the
64 director, notice of such denial and the reason for the denial shall be sent by the
65 director to the vendor and each purchaser whose name and address is submitted
66 with the refund claim form filed by the vendor. A purchaser shall be entitled to
67 appeal the denial of the refund claim within sixty days of the date such notice of
68 denial is mailed by the director as provided in section 144.261. The provisions
69 of this subsection shall apply to all refund claims filed after August 28,
70 2012. The provisions of this subsection allowing a purchaser to appeal the
71 director's decision to deny a refund claim shall also apply to any refund claim
72 denied by the director on or after January 1, 2007, if an appeal of the denial of
73 the refund claim is filed by the purchaser no later than September 28, 2012, and
74 if such claim is based solely on the issue of the exemption of the electronic
75 transmission or delivery of computer software.

76 6. Notwithstanding the provisions of this section, the director of revenue
77 shall authorize direct-pay agreements to purchasers which have annual purchases
78 in excess of seven hundred fifty thousand dollars pursuant to rules and
79 regulations adopted by the director of revenue. For the purposes of such
80 direct-pay agreements, the taxes authorized under chapters 66, 67, 70, 92, 94,
81 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place

82 of business of the purchaser.

83 7. Special rules applicable to error corrections requested by customers of
84 mobile telecommunications service are as follows:

85 (1) For purposes of this subsection, the terms "customer", "home service
86 provider", "place of primary use", "electronic database", and "enhanced zip code"
87 shall have the same meanings as defined in the Mobile Telecommunications
88 Sourcing Act incorporated by reference in section 144.013;

89 (2) Notwithstanding the provisions of this section, if a customer of mobile
90 telecommunications services believes that the amount of tax, the assignment of
91 place of primary use or the taxing jurisdiction included on a billing is erroneous,
92 the customer shall notify the home service provider, in writing, within three years
93 from the date of the billing statement. The customer shall include in such
94 written notification the street address for the customer's place of primary use, the
95 account name and number for which the customer seeks a correction of the tax
96 assignment, a description of the error asserted by the customer and any other
97 information the home service provider reasonably requires to process the request;

98 (3) Within sixty days of receiving the customer's notice, the home service
99 provider shall review its records and the electronic database or enhanced zip code
100 to determine the customer's correct taxing jurisdiction. If the home service
101 provider determines that the review shows that the amount of tax, assignment
102 of place of primary use or taxing jurisdiction is in error, the home service
103 provider shall correct the error and, at its election, either refund or credit the
104 amount of tax erroneously collected to the customer for a period of up to three
105 years from the last day of the home service provider's sixty-day review period. If
106 the home service provider determines that the review shows that the amount of
107 tax, the assignment of place of primary use or the taxing jurisdiction is correct,
108 the home service provider shall provide a written explanation of its determination
109 to the customer.

110 8. For all refund claims submitted to the department of revenue on or
111 after September 1, 2003, notwithstanding any provision of this section to the
112 contrary, if a person legally obligated to remit the tax levied under **this** chapter
113 [144] has received a refund of such taxes for a specific issue and submits a
114 subsequent claim for refund of such taxes on the same issue for a tax period
115 beginning on or after the date the original refund check issued to such person, no
116 refund shall be allowed. This subsection shall not apply and a refund shall be
117 allowed if the refund claim is filed by a purchaser under the provisions of

118 subsection 4 of this section, the refund claim is for use tax remitted by the
119 purchaser, or an additional refund claim is filed by a person legally obligated to
120 remit the tax due to any of the following:

121 (1) Receipt of additional information or an exemption certificate from the
122 purchaser of the item at issue;

123 (2) A decision of a court of competent jurisdiction or the administrative
124 hearing commission; or

125 (3) Changes in regulations or policy by the department of revenue.

126 9. Notwithstanding any provision of law to the contrary, the director of
127 revenue shall respond to a request for a binding letter ruling filed in accordance
128 with section 536.021 within sixty days of receipt of such request. If the director
129 of revenue fails to respond to such letter ruling request within sixty days of
130 receipt by the director, the director of revenue shall be barred from pursuing
131 collection of any assessment of sales or use tax with respect to the issue which is
132 the subject of the letter ruling request. For purposes of this subsection, the term
133 "letter ruling" means a written interpretation of law by the director to a specific
134 set of facts provided by a specific taxpayer or his or her agent.

135 10. If any tax was paid more than once, was incorrectly collected, or was
136 incorrectly computed, such sum shall be credited on any taxes then due from the
137 person legally obligated to remit the tax under chapter 144 against any deficiency
138 or tax due discovered through an audit of the person by the department of
139 revenue through adjustment during the same tax filing period for which the audit
140 applied.

141 **11. A cause of action against the seller by a purchaser for a tax**
142 **erroneously or illegally collected under this chapter does not accrue**
143 **until a purchaser has provided written notice to a seller and the seller**
144 **has had sixty days to respond. Such notice to the seller must contain**
145 **the information necessary to determine the validity of the request. A**
146 **seller shall be presumed to have a reasonable business practice if in the**
147 **collection of such tax, the seller uses a provider or a system certified**
148 **by the director and has remitted to the state all tax collected less any**
149 **deductions, credits, or allowances.**

144.210. 1. The burden of proving that a sale of tangible personal
2 property, services, substances or things was not a sale at retail shall be upon the
3 person who made the sale, except that with respect to sales, services, or
4 transactions provided for in section 144.070. [The seller shall obtain and

5 maintain exemption certificates signed by the purchaser or his agent as evidence
6 for any exempt sales claimed; provided, however, that before any administrative
7 tribunal of this state, a seller may prove that sale is exempt from tax under this
8 chapter in accordance with proof admissible under the applicable rules of
9 evidence; except that when a purchaser has purchased tangible personal property
10 or services sales tax free under a claim of exemption which is found to be
11 improper, the director of revenue may collect the proper amount of tax, interest,
12 additions to tax and penalty from the purchaser directly. Any tax, interest,
13 additions to tax or penalty collected by the director from the purchaser shall be
14 credited against the amount otherwise due from the seller on the purchases or
15 sales where the exemption was claimed.]

16 2. If the director of revenue is not satisfied with the return and payment
17 of the tax made by any person, he is hereby authorized and empowered to make
18 an additional assessment of tax due from such person, based upon the facts
19 contained in the return or upon any information within his possession or that
20 shall come into his possession.

21 3. The director of revenue shall give to the person written notice of such
22 additional or revised assessment by certified or registered mail to the person at
23 his or its last known address.

144.285. 1. [In order to permit sellers required to collect and report the
2 sales tax to collect the amount required to be reported and remitted, but not to
3 change the requirements of reporting or remitting tax or to serve as a levy of the
4 tax, and in order to avoid fractions of pennies, the director of revenue shall
5 establish brackets, showing the amounts of tax to be collected on sales of specified
6 amounts, which shall be applicable to all taxable transactions] **When the seller
7 is computing the amount of tax owed by the purchaser and remitted to
8 the state:**

9 **(1) Tax computation shall be carried to the third decimal place;**
10 **and**

11 **(2) The tax shall be rounded to a whole cent using a method that**
12 **rounds up to the next cent whenever the third decimal place is greater**
13 **than four.**

14 2. [In all instances where statements covering taxable purchases are
15 rendered to the taxpayer on a monthly or other periodic basis, the amount of tax
16 shall be determined by applying the applicable tax rate to the taxable purchases
17 represented on the statement, rounded to the nearest whole cent, or by

18 application of the brackets established by the director of revenue, at the option
19 of the retail vendor] **Sellers may elect to compute the tax due on a**
20 **transaction on an item or an invoice basis. The provision of this**
21 **subsection may be applied to the aggregated state and local taxes.**

22 3. No vendor or seller shall knowingly charge or receive from a purchaser
23 as a sales tax any sum in excess of the sums provided for in this section.

24 4. [A vendor may, at his option, determine the amount charged to and
25 received from each purchaser by use of a formula which applies the applicable tax
26 rate to each taxable purchase, rounded to the nearest whole cent. The formula
27 shall be uniformly and consistently applied to all purchases similarly situated.

28 5.] Amounts which a vendor charges to and receives from the purchaser
29 in accordance with this section shall not be includable in his gross receipts if the
30 amounts are separately charged or stated.

31 [6.] 5. If sales tax for one or more local political subdivisions is owed by
32 a taxpayer pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less
33 than all sales tax due for a filing period specified in section 144.080, the director
34 of revenue shall deposit the tax remitted proportionately to each taxing
35 jurisdiction in accordance with the percentage that each such jurisdiction's share
36 of the tax due for the filing period bears to the total tax due from such taxpayer
37 for such period. The unpaid balance due along with penalties and interest shall
38 be similarly prorated among the state and all local jurisdictions for which tax was
39 due during the filing period for which an underpayment occurs. The provisions
40 of this subsection shall apply to all returns or remittances relating to sales made
41 on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show
2 Me Green Sales Tax Holiday".

3 2. For purposes of this section, the following terms mean:

4 (1) "Appliance", clothes washers and dryers, water heaters, trash
5 compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners,
6 furnaces, refrigerators and freezers; and

7 (2) "Energy star certified", any appliance approved by both the United
8 States Environmental Protection Agency and the United States Department of
9 Energy as eligible to display the energy star label, as amended from time to time.

10 3. In each year beginning on or after January 1, 2009, there is hereby
11 specifically exempted from state sales tax law **and all local sales and use**
12 **taxes** all retail sales of any energy star certified new appliance, up to one

13 thousand five hundred dollars per appliance[,] during a seven-day period
14 beginning at 12:01 a.m. on April nineteenth and ending at midnight on April
15 twenty-fifth. **Where a purchaser and seller are located in two different**
16 **time zones, the time zone of the seller's location shall determine the**
17 **authorized exemption period.**

18 4. [A political subdivision may allow the sales tax holiday under this
19 section to apply to its local sales taxes by enacting an ordinance to that
20 effect. Any such political subdivision shall notify the department of revenue not
21 less than forty-five calendar days prior to the beginning date of the sales tax
22 holiday occurring in that year of any such ordinance or order.

23 5. This section may not apply to any retailer when less than two percent
24 of the retailer's merchandise offered for sale qualifies for the sales tax
25 holiday. The retailer shall offer a sales tax refund in lieu of the sales tax
26 holiday.] **A sale of property which is eligible for an exemption under**
27 **subsection 1 of this section but is purchased under a layaway sale shall**
28 **only qualify for an exemption if:**

29 (1) **Final payment on a layaway order is made by, and the**
30 **property is given to, the purchaser during the exemption period; or**

31 (2) **The purchaser selects the property and the seller accepts the**
32 **order for the property during the exemption period, for immediate**
33 **delivery upon full payment, even if delivery is made after the**
34 **exemption period.**

35 5. (1) **For any discount offered by a seller that is a reduction of**
36 **the sales price of the product, the discounted sales price shall**
37 **determine whether the sales price falls below the price threshold**
38 **provided in subsection 1 of this section. A coupon that reduces the**
39 **sales price shall be treated as a discount only if the seller is not**
40 **reimbursed for the coupon amount by a third party.**

41 (2) **If a discount applies to the total amount paid by a purchaser**
42 **rather than to the sales price of a particular product and the purchaser**
43 **has purchased both exempt property and taxable property, the seller**
44 **shall allocate the discount based on the total sales prices of the taxable**
45 **property compared to the total sales prices of all property sold in the**
46 **same transaction.**

47 6. **Items that are normally sold as a single unit shall continue to**
48 **be sold in that manner and shall not be priced separately and sold as**
49 **individual items.**

50 7. Items that are purchased during an exemption period but that
51 are not delivered to the purchaser until after the exemption period due
52 to the item not being in stock shall qualify for an exemption. The
53 provisions of this subsection shall not apply to an item that was
54 delivered during an exemption period but was purchased prior to or
55 after the exemption period.

56 8. (1) If a purchaser purchases an item of eligible property
57 during an exemption period, but later exchanges the item for a similar
58 eligible item after the exemption period, no additional tax shall be due
59 on the new item.

60 (2) If a purchaser purchases an item of eligible property during
61 an exemption period, but later returns the item after the exemption
62 period and receives credit on the purchase of a different nonexempt
63 item, the appropriate sales tax shall be due on the sale of the newly
64 purchased item.

65 (3) If a purchaser purchases an item of eligible property before
66 an exemption period, but during the exemption period returns the item
67 and receives credit on the purchase of a different item of eligible
68 property, no sales tax shall be due on the sale of the new item if the
69 new item is purchased during the exemption period.

70 (4) For a sixty day period immediately following the end of the
71 exemption period, if a purchaser returns an exempt item no credit for
72 or refund of sales tax shall be given unless the purchaser provides a
73 receipt or invoice that shows tax was paid, or the seller has sufficient
74 documentation to show that tax was paid on the item being returned.

144.600. 1. This law may be cited as the "Compensating Use Tax Law".

2 2. All provisions in sections 144.010 to 144.527 with respect to
3 sales into this state by out-of-state sellers apply to the Compensating
4 Use Tax Law.

144.612. A vendor is required to register with the director under
2 this chapter for the collection and remittance of use tax if the vendor
3 is engaged in business activities within this state. For purposes of this
4 chapter, "engages in business activities within this state" includes:

5 (1) Maintaining or having a franchisee or licensee operating
6 under the seller's trade name in this state if the franchisee or licensee
7 is required to collect sales tax under this chapter;

8 (2) Soliciting sales or taking orders by sales agents or traveling

9 representatives;

10 (3) A vendor is presumed to engage in business activities within
11 this state if any person, other than a common carrier acting in its
12 capacity as such, that has substantial nexus with this state:

13 (a) Sells a similar line of products as the vendor and does so
14 under the same or a similar business name;

15 (b) Maintains an office, distribution facility, warehouse, or
16 storage place, or similar place of business in the state to facilitate the
17 delivery of property or services sold by the vendor to the vendor's
18 customers;

19 (c) Delivers, installs, assembles, or performs maintenance
20 services for the vendor's customers within the state;

21 (d) Facilitates the vendor's delivery of property to customers in
22 the state by allowing the vendor's customers to pick up property sold
23 by the vendor at an office, distribution facility, warehouse, storage
24 place, or similar place of business maintained by the person in the
25 state; or

26 (e) Conducts any other activities in the state that are
27 significantly associated with the vendor's ability to establish and
28 maintain a market in the state for the sales;

29 (4) The presumption in subdivision (3) of this section may be
30 rebutted by demonstrating that the person's activities in the state are
31 not significantly associated with the vendor's ability to establish or
32 maintain a market in this state for the vendor's sales;

33 (5) Notwithstanding subdivision (3) of this section, a vendor shall
34 be presumed to engage in business activities within this state if the
35 vendor enters into an agreement with one or more residents of this
36 state under which the resident, for a commission or other
37 consideration, directly or indirectly refers potential customers,
38 whether by a link on an internet website, an in-person oral
39 presentation, telemarketing, or otherwise, to the vendor, if the
40 cumulative gross receipts from sales by the vendor to customers in the
41 state who are referred to the vendor by all residents with this type of
42 an agreement with the vendor is in excess of ten thousand dollars
43 during the preceding twelve months;

44 (6) The presumption in subdivision (5) of this section may be
45 rebutted by submitting proof that the residents with whom the vendor

46 has an agreement did not engage in any activity within the state that
47 was significantly associated with the vendor's ability to establish or
48 maintain the vendor's market in the state during the preceding twelve
49 months. Such proof may consist of sworn written statements from all
50 of the residents with whom the vendor has an agreement stating that
51 they did not engage in any solicitation in the state on behalf of the
52 vendor during the preceding year provided that such statements were
53 provided and obtained in good faith;

54 (7) (a) Notwithstanding any other provision of law to the
55 contrary, any vendor selling tangible personal property or services
56 designated and defined as taxable under the provisions of this chapter
57 for delivery into Missouri, and who does not have a physical presence
58 in the state, is subject to the provisions of sections 144.600 to 144.753,
59 shall remit the use tax, and shall follow all applicable procedures and
60 requirements of law as if the seller had a physical presence in the state,
61 provided the seller's gross revenue from delivery of tangible personal
62 property into this state in the previous or current calendar year
63 exceeds one hundred thousand dollars. No obligation to collect and
64 remit use tax required under this subsection shall be applied prior to
65 January 1, 2022;

66 (b) The use tax revenue collected from remittances made under
67 the provisions of paragraph (a) of this subdivision shall be deposited
68 in the general revenue fund as provided under section 144.700.

144.655. 1. Every vendor, on or before the last day of the month following
2 each calendar quarterly period of three months, shall file with the director of
3 revenue a return of all taxes collected for the preceding quarter in the form
4 prescribed by the director of revenue, showing the total sales price of the tangible
5 personal property sold by the vendor, the storage, use or consumption of which
6 is subject to the tax levied by this law, and other information the director of
7 revenue deems necessary. The return shall be accompanied by a remittance of
8 the amount of the tax required to be collected by the vendor during the period
9 covered by the return. Returns shall be signed by the vendor or the vendor's
10 authorized agent. The director of revenue may promulgate rules or regulations
11 changing the filing and payment requirements of vendors, but shall not require
12 any vendor to file and pay more frequently than required in this section.

13 2. Where the aggregate amount of tax required to be collected by a vendor

14 is in excess of two hundred and fifty dollars for either the first or second month
15 of a calendar quarter, the vendor shall pay such aggregate amount for such
16 months to the director of revenue by the twentieth day of the succeeding
17 month. The amount so paid shall be allowed as a credit against the liability
18 shown on the vendor's quarterly return required by this section.

19 3. Where the aggregate amount of tax required to be collected by a vendor
20 is less than forty-five dollars in a calendar quarter, the director of revenue shall
21 by regulation permit the vendor to file a return for a calendar year. The return
22 shall be filed and the taxes paid on or before January thirty-first of the
23 succeeding year.

24 4. Except as provided in subsection 5 of this section, every person
25 purchasing tangible personal property, the storage, use or consumption of which
26 is subject to the tax levied by sections 144.600 to 144.748, who has not paid the
27 tax due to a vendor registered in accordance with the provisions of section
28 144.650, shall file with the director of revenue a return for the preceding
29 reporting period in the form and manner that the director of revenue prescribes,
30 showing the total sales price of the tangible property purchased during the
31 preceding reporting period and any other information that the director of revenue
32 deems necessary for the proper administration of sections 144.600 to
33 144.748. The return shall be accompanied by a remittance of the amount of the
34 tax required by sections 144.600 to 144.748 to be paid by the person. Returns
35 shall be signed by the person liable for the tax or such person's duly authorized
36 agent. For purposes of this subsection, the reporting period shall be determined
37 by the director of revenue and may be a calendar quarter or a calendar
38 year. Annual returns and payments required by the director pursuant to this
39 subsection shall be due on or before April fifteenth of the year for the preceding
40 calendar year and quarterly returns and payments shall be due on or before the
41 last day of the month following each calendar period of three months. Upon the
42 taxpayer's request, the director may allow the filing of such returns and payments
43 on a monthly basis. If a taxpayer elects to file a monthly return and payment,
44 such return and payment shall be due on or before the twentieth day of the
45 succeeding month.

46 5. Any person purchasing tangible personal property subject to the taxes
47 imposed by sections 144.600 to 144.748 shall not be required to file a use tax
48 return with the director of revenue if such purchases on which such taxes were
49 not paid do not exceed in the aggregate two thousand dollars in any calendar

50 year.

51 6. Nothing in subsection 5 of this section shall relieve a vendor of liability
52 to collect the tax imposed pursuant to sections 144.600 to 144.748 on the total
53 gross receipts of all sales of tangible personal property used, stored or consumed
54 in this state and to remit all taxes collected to the director of revenue in
55 accordance with the provisions of this section nor shall it relieve a purchaser from
56 paying such taxes to a vendor registered in accordance with the provisions of
57 section 144.650.

58 **7. Any out-of-state seller which is not legally required to register**
59 **for use tax in this state but chooses to collect and remit use tax under**
60 **sections 144.600 to 144.761 shall file a return for the calendar year. The**
61 **return shall be filed and the taxes paid on or before January thirty-**
62 **first of the succeeding year.**

 144.710. [From every remittance made by a vendor as required by sections
2 144.600 to 144.745 to the director of revenue on or before the date when the
3 remittance becomes due, the vendor may deduct and retain an amount equal to
4 two percent thereof.] **The provisions of section 144.140 relating to the**
5 **allowance for timely remittance of payment shall be applicable to the**
6 **tax levied under sections 144.600 to 144.745.**

144.752. 1. For the purposes of this section, the following terms
2 **shall mean:**

3 **(1) "Marketplace facilitator", a person that:**

4 **(a) Facilitates a retail sale by a marketplace seller by listing or**
5 **advertising for sale by the marketplace seller in any forum, tangible**
6 **personal property or services that are subject to tax under this chapter;**
7 **and**

8 **(b) Either directly or indirectly through agreements or**
9 **arrangements with third parties collecting payment from the purchaser**
10 **and transmitting such payment to the marketplace seller regardless of**
11 **whether the marketplace facilitator receives compensation or other**
12 **consideration in exchange for its services.**

13 **A marketplace facilitator is a seller and shall comply with the**
14 **provisions of this chapter. A marketplace facilitator does not include**
15 **a person who provides internet advertising services, or product listing,**
16 **and does not collect payment from the purchaser and transmit payment**
17 **to the marketplace seller, and does not include a person with respect**
18 **to the provision of travel agency services or the operation of a**

19 marketplace or that portion of a marketplace that enables consumers
20 to receive travel agency services. For the purposes of this subdivision,
21 "travel agency services" means facilitating, for a commission, fee, or
22 other consideration, vacation or travel packages, rental car or other
23 travel reservations, tickets for domestic or foreign travel by air, rail,
24 ship, bus, or other medium of transportation, or hotel or other lodging
25 accommodations;

26 (2) "Marketplace seller", a seller that makes sales through any
27 electronic marketplace operated by a marketplace facilitator;

28 (3) "Person", any individual, firm, copartnership, joint venture,
29 association, corporation, municipal or private, whether organized for
30 profit or not, state, county, political subdivision, state department,
31 commission, board, bureau or agency, except the department of
32 transportation, estate, trust, business trust, receiver or trustee
33 appointed by the state or federal court, syndicate, or any other group
34 or combination acting as a unit;

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

38 (5) "Retail sale", the same meaning as defined under sections
39 144.010 and 144.011, excluding motor vehicles, trailers, motorcycles,
40 mopeds, motortricycles, boats, and outboard motors required to be
41 titled under the laws of the state and subject to tax under subdivision
42 (9) of subsection 1 of section 144.020;

43 (6) "Seller", a person selling or furnishing tangible personal
44 property or rendering services on the receipts from which a tax is
45 imposed under section 144.020.

46 2. (1) By no later than January 1, 2022, marketplace facilitators
47 that reach the threshold provided under subdivision (7) of section
48 144.612 shall register with the department to collect and remit sales
49 and use tax, as applicable, on sales made through the marketplace
50 facilitator's marketplace by or on behalf of a marketplace seller that
51 are purchased in or delivered into the state, whether by the
52 marketplace facilitator or another person, and regardless of whether
53 the marketplace seller for whom sales are facilitated possesses a retail
54 sales license or would have been required to collect sales or use tax had
55 the sale not been facilitated by the marketplace facilitator. Such retail

56 sales shall include those made directly by the marketplace facilitator
57 and shall also include those retail sales made by marketplace sellers
58 through the marketplace facilitator's marketplace. The collection and
59 reporting requirements of this subsection shall not apply to retail sales
60 other than those made through a marketplace facilitator's
61 marketplace. Nothing in this section shall be construed to limit or
62 prohibit the ability of a marketplace facilitator and a marketplace
63 seller to enter into agreements regarding the fulfillment of the
64 requirements of this chapter.

65 (2) All taxable sales made through a marketplace facilitator's
66 marketplace by or on behalf of a marketplace seller shall be deemed to
67 be consummated at the location in this state to which the item is
68 shipped or delivered, or at which possession is taken by the purchaser.

69 3. Marketplace facilitators that are required to collect sales and
70 use tax under this section shall report and remit the tax separately
71 from any sales and use tax collected by the marketplace facilitator, or
72 by affiliates of the marketplace facilitator, which the marketplace
73 facilitator would have been required to collect and remit under the
74 provisions of this chapter prior to January 1, 2022. Such tax shall be
75 reported and remitted on a marketplace facilitator return to be
76 developed and published by the department. Marketplace facilitators
77 shall maintain records of all sales delivered to a location in the state,
78 including copies of invoices showing the purchaser, address, purchase
79 amount, and sales and use tax collected. Such records shall be made
80 available for review and inspection upon request by the department.

81 4. Marketplace facilitators who properly collect and remit to the
82 department in a timely manner sales and use tax on sales in accordance
83 with the provisions of this section by or on behalf of marketplace
84 sellers shall be eligible for any discount provided under this chapter.

85 5. A marketplace facilitator shall provide the purchaser with a
86 statement or invoice showing that the sales or use tax was collected
87 and shall be remitted on the purchaser's behalf.

88 6. Any taxpayer who remits sales or use tax under this section
89 shall be entitled to refunds or credits to the same extent and in the
90 same manner provided for in section 144.190 for taxes collected and
91 remitted under this section. Nothing in this section shall relieve a
92 purchaser of the obligation to remit sales or use tax for any retail sale

93 taxable under this chapter for which a marketplace facilitator or
94 marketplace seller does not collect and remit the sales or use tax.

95 7. Except as provided under subsections 8 to 10 of this section,
96 marketplace facilitators shall be subject to the penalty provisions,
97 procedures, and reporting requirements provided under the provisions
98 of this chapter.

99 8. No class action shall be brought against a marketplace
100 facilitator in any court in this state on behalf of purchasers arising
101 from or in any way related to an overpayment of sales or use tax
102 collected on retail sales facilitated by a marketplace facilitator,
103 regardless of whether that claim is characterized as a tax refund
104 claim. Nothing in this subsection shall affect a purchaser's right to
105 seek a refund as provided under section 144.190.

106 9. An audit performed by the department under this chapter
107 shall only be performed on a marketplace facilitator for sales made by
108 marketplace sellers but facilitated by the marketplace facilitator. The
109 department shall not audit a marketplace seller for sales facilitated by
110 a marketplace facilitator except to the extent a marketplace facilitator
111 seeks relief from liability under the provisions of paragraph (a) of
112 subdivision (1) of subsection 10 of this section.

113 10. (1) A marketplace facilitator shall be relieved from liability
114 under this section for the failure to collect and remit the correct
115 amount of sales or use tax on retail sales facilitated for marketplace
116 sellers under the following circumstances:

117 (a) To the extent that the marketplace facilitator demonstrates
118 to the satisfaction of the department that the error was due to
119 insufficient or incorrect information given to the marketplace
120 facilitator by the marketplace seller; provided, however, that a
121 marketplace facilitator shall not be relieved of liability under this
122 paragraph if the marketplace facilitator and the marketplace seller are
123 affiliated;

124 (b) To the extent that the marketplace facilitator demonstrates
125 to the satisfaction of the department that:

126 a. The marketplace facilitator is not the seller and that the
127 marketplace facilitator and marketplace seller are not affiliated;

128 b. The retail sale was facilitated for a marketplace seller through
129 a marketplace operated by the marketplace facilitator; and

130 c. The failure to collect and remit the correct amount of sales or
131 use tax was due to an error other than an error in sourcing the sale
132 under the provisions of this chapter.

133 (2) The relief from liability provided under subdivision (1) of this
134 subsection shall not exceed the following percentage of the total sales
135 and use tax due on retail sales facilitated by a marketplace facilitator
136 for marketplace sellers and sourced to this state during a calendar
137 year, which such retail sales shall not include retail sales made directly
138 by the marketplace facilitator or affiliates of the marketplace
139 facilitator:

140 (a) For retail sales made or facilitated during the 2022 calendar
141 year, four percent;

142 (b) For retail sales made or facilitated during the 2023 calendar
143 year, two percent;

144 (c) For retail sales made or facilitated during the 2024 calendar
145 year, one percent; and

146 (d) For retail sales made or facilitated for all years beginning
147 January 1, 2025, zero percent.

148 (3) To the extent that a marketplace facilitator is relieved of
149 liability for the collection of sales and use tax under this subsection,
150 the marketplace seller for whom the marketplace facilitator has made
151 or facilitated the sale shall also be relieved of liability under this
152 subsection.

153 (4) The department shall determine the manner in which a
154 marketplace facilitator or marketplace seller shall apply for and claim
155 the relief from liability provided for under this subsection.

156 11. The department may grant a waiver from the requirements
157 of this section if a marketplace facilitator demonstrates to the
158 satisfaction of the department that all of its marketplace sellers are
159 already registered under the provisions of this chapter to collect and
160 remit sales and use tax. If such waiver is granted, the sales or use tax
161 due shall be collected and remitted by the marketplace seller. The
162 department shall develop guidelines by rule that establish the criteria
163 for obtaining a waiver, the process and procedure for a marketplace
164 facilitator or marketplace seller to apply for a waiver, and the process
165 for providing notice to an affected marketplace facilitator and
166 marketplace seller of a waiver obtained under the provisions of this

167 subsection. Any rule or portion of a rule, as that term is defined in
168 section 536.010, that is created under the authority delegated in this
169 section shall become effective only if it complies with and is subject to
170 all of the provisions of chapter 536 and, if applicable, section
171 536.028. This section and chapter 536 are nonseverable and if any of
172 the powers vested with the general assembly pursuant to chapter 536
173 to review, to delay the effective date, or to disapprove and annul a rule
174 are subsequently held unconstitutional, then the grant of rulemaking
175 authority and any rule proposed or adopted after January 1, 2022, shall
176 be invalid and void.

177 12. For the purposes of this section, a marketplace facilitator
178 shall not include a third party financial institution appointed by a
179 merchant or a marketplace facilitator to handle various forms of
180 payment transactions, such as processing credit cards and debit cards,
181 and whose sole activity with respect to marketplace sales is to facilitate
182 the payment transactions between two parties.

144.757. 1. Any county or municipality, except municipalities within a
2 county having a charter form of government with a population in excess of nine
3 hundred thousand, may, by a majority vote of its governing body, impose a local
4 use tax if a local sales tax is imposed as defined in section 32.085 at a rate equal
5 to the rate of the local sales tax in effect in such county or municipality; provided,
6 however, that no ordinance or order enacted pursuant to sections 144.757 to
7 144.761 shall be effective unless the governing body of the county or municipality
8 submits to the voters thereof at a municipal, county or state general, primary or
9 special election a proposal to authorize the governing body of the county or
10 municipality to impose a local use tax pursuant to sections 144.757 to
11 144.761. Municipalities within a county having a charter form of government
12 with a population in excess of nine hundred thousand may, upon voter approval
13 received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this
14 section, impose a local use tax at the same rate as the local municipal sales tax
15 with the revenues from all such municipal use taxes to be distributed pursuant
16 to subsection 4 of section 94.890. The municipality shall within thirty days of the
17 approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of
18 subsection 2 of this section select one of the distribution options permitted in
19 subsection 4 of section 94.890 for distribution of all municipal use taxes.

20 2. (1) The ballot of submission, except for counties and municipalities

57 be filed by persons whose purchases from out-of-state vendors do
 58 not in total exceed two thousand dollars in any calendar year.]
 59 **Approval of this question will eliminate the disparity in**
 60 **tax rates collected by local and out-of-state sellers by**
 61 **imposing the same rate on all sellers.**

62 YES NO

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

66 (b) The ballot of submission in a municipality within a county having a
 67 charter form of government with a population in excess of nine hundred thousand
 68 shall contain substantially the following language:

69 Shall the municipality be authorized to impose a local use tax at
 70 the same rate as the local sales tax by a vote of the governing body,
 71 provided that if any local sales tax is repealed, reduced or raised
 72 by voter approval, the respective local use tax shall also be
 73 repealed, reduced or raised by the same action? [A use tax return
 74 shall not be required to be filed by persons whose purchases from
 75 out-of-state vendors do not in total exceed two thousand dollars in
 76 any calendar year.] **Approval of this question will eliminate**
 77 **the disparity in tax rates collected by local and out-of-state**
 78 **sellers by imposing the same rate on all sellers.**

79 YES NO

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

83 (3) The ballot of submission in any city not within a county shall contain
 84 substantially the following language:

85 Shall the _____ (city name) impose a local use tax at the same rate
 86 as the local sales tax, [currently at a rate of _____ (insert
 87 percent)] which includes the capital improvements sales tax and
 88 the transportation tax, provided that if any local sales tax is
 89 repealed, reduced or raised by voter approval, the respective local
 90 use tax shall also be repealed, reduced or raised by the same
 91 action? [A use tax return shall not be required to be filed by
 92 persons whose purchases from out-of-state vendors do not in total

93 exceed two thousand dollars in any calendar year.] **Approval of**
94 **this question will eliminate the disparity in tax rates**
95 **collected by local and out-of-state sellers by imposing the**
96 **same rate on all sellers.**

97 YES NO

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

101 (4) If any of such ballots are submitted on August 6, 1996, and if a
102 majority of the votes cast on the proposal by the qualified voters voting thereon
103 are in favor of the proposal, then the ordinance or order and any amendments
104 thereto shall be in effect October 1, 1996, provided the director of revenue
105 receives notice of adoption of the local use tax on or before August 16, 1996. If
106 any of such ballots are submitted after December 31, 1996, and if a majority of
107 the votes cast on the proposal by the qualified voters voting thereon are in favor
108 of the proposal, then the ordinance or order and any amendments thereto shall
109 be in effect on the first day of the calendar quarter which begins at least
110 forty-five days after the director of revenue receives notice of adoption of the local
111 use tax. If a majority of the votes cast by the qualified voters voting are opposed
112 to the proposal, then the governing body of the county or municipality shall have
113 no power to impose the local use tax as herein authorized unless and until the
114 governing body of the county or municipality shall again have submitted another
115 proposal to authorize the governing body of the county or municipality to impose
116 the local use tax and such proposal is approved by a majority of the qualified
117 voters voting thereon.

118 3. The local use tax may be imposed at the same rate as the local sales
119 tax then currently in effect in the county or municipality upon all transactions
120 which are subject to the taxes imposed pursuant to sections 144.600 to 144.745
121 within the county or municipality adopting such tax; provided, however, that if
122 any local sales tax is repealed or the rate thereof is reduced or raised by voter
123 approval, the local use tax rate shall also be deemed to be repealed, reduced or
124 raised by the same action repealing, reducing or raising the local sales tax.

125 4. For purposes of sections 144.757 to 144.761, the use tax may be
126 referred to or described as the equivalent of a sales tax on purchases made from
127 out-of-state sellers by in-state buyers and on certain intrabusiness
128 transactions. Such a description shall not change the classification, form or

129 subject of the use tax or the manner in which it is collected.

144.759. 1. All local use taxes collected by the director of revenue
2 pursuant to sections 144.757 to 144.761 on behalf of any county or municipality,
3 less one percent for cost of collection, which shall be deposited in the state's
4 general revenue fund after payment of premiums for surety bonds as provided in
5 section 32.087 shall be deposited with the state treasurer in a local use tax trust
6 fund, which fund shall be separate and apart from the local sales tax trust
7 funds. The moneys in such local use tax trust fund shall not be deemed to be
8 state funds and shall not be commingled with any funds of the state. The
9 director of revenue shall keep accurate records of the amount of money in the
10 trust fund which was collected in each county or municipality imposing a local
11 use tax, and the records shall be open to the inspection of officers of the county
12 or municipality and to the public. No later than the tenth day of each month, the
13 director of revenue shall distribute all moneys deposited in the trust fund during
14 the preceding month, except as provided in subsection 2 of this section, to the
15 county or municipality treasurer, or such other officer as may be designated by
16 the county or municipality ordinance or order, of each county or municipality
17 imposing the tax authorized by sections 144.757 to 144.761, the sum due the
18 county or municipality as certified by the director of revenue.

19 2. The director of revenue shall distribute all moneys which would be due
20 any county having a charter form of government and having a population of nine
21 hundred thousand or more to the county treasurer or such other officer as may
22 be designated by county ordinance, who shall distribute such moneys as follows:
23 the portion of the use tax imposed by the county which equals one-half the rate
24 of sales tax in effect for such county shall be disbursed to the county treasurer for
25 expenditure throughout the county for public safety, parks, and job creation,
26 subject to any qualifications and regulations adopted by ordinance of the
27 county. Such ordinance shall require an audited comprehensive financial report
28 detailing the management and use of such funds each year. Such ordinance shall
29 also require that the county and the municipal league of the county jointly
30 prepare a strategy to guide expenditures of funds and conduct an annual review
31 of the strategy. The treasurer or such other officer as may be designated by
32 county ordinance shall distribute one-third of the balance to the county and to
33 each city, town and village in group B according to section 66.620 as modified by
34 this section, a portion of the two-thirds remainder of such balance equal to the
35 percentage ratio that the population of each such city, town or village bears to the

36 total population of all such group B cities, towns and villages. For the purposes
37 of this subsection, population shall be determined by the last federal decennial
38 census or the latest census that determines the total population of the county and
39 all political subdivisions therein. For the purposes of this subsection, each city,
40 town or village in group A according to section 66.620 but whose per capita sales
41 tax receipts during the preceding calendar year pursuant to sections 66.600 to
42 66.630 were less than the per capita countywide average of all sales tax receipts
43 during the preceding calendar year, shall be treated as a group B city, town or
44 village until the per capita amount distributed to such city, town or village equals
45 the difference between the per capita sales tax receipts during the preceding
46 calendar year and the per capita countywide average of all sales tax receipts
47 during the preceding calendar year.

48 3. The director of revenue may authorize the state treasurer to make
49 refunds from the amounts in the trust fund and credited to any county or
50 municipality for erroneous payments and overpayments made, and may redeem
51 dishonored checks and drafts deposited to the credit of such counties or
52 municipalities. If any county or municipality abolishes the tax, the county or
53 municipality shall notify the director of revenue of the action [at least ninety
54 days] prior to the effective date of the repeal, and the **repeal shall be effective**
55 **as provided in subsection 19 of section 32.087.** The director of revenue
56 may order retention in the trust fund, for a period of one year, of two percent of
57 the amount collected after receipt of such notice to cover possible refunds or
58 overpayment of the tax and to redeem dishonored checks and drafts deposited to
59 the credit of such accounts. After one year has elapsed after the effective date of
60 abolition of the tax in such county or municipality, the director of revenue shall
61 authorize the state treasurer to remit the balance in the account to the county or
62 municipality and close the account of that county or municipality. The director
63 of revenue shall notify each county or municipality of each instance of any
64 amount refunded or any check redeemed from receipts due the county or
65 municipality.

66 4. Except as modified in sections 144.757 to 144.761, all provisions of
67 sections 32.085 [and] **to** 32.087 applicable to the local sales tax, except for
68 subsection 12 of section 32.087, and all provisions of sections 144.600 to 144.745
69 shall apply to the tax imposed pursuant to sections 144.757 to 144.761, and the
70 director of revenue shall perform all functions incident to the administration,
71 collection, enforcement, and operation of the tax.

144.761. 1. No county or municipality imposing a local use tax pursuant to sections 144.757 to 144.761 may repeal or amend such local use tax unless such repeal or amendment is submitted to and approved by the voters of the county or municipality in the manner provided in section 144.757; provided, however, that the repeal of the local sales tax within the county or municipality shall be deemed to repeal the local use tax imposed pursuant to sections 144.757 to 144.761.

2. Whenever the governing body of any county or municipality in which a local use tax has been imposed in the manner provided by sections 144.757 to 144.761 receives a petition, signed by fifteen percent of the registered voters of such county or municipality voting in the last gubernatorial election, calling for an election to repeal such local use tax, the governing body shall submit to the voters of such county or municipality a proposal to repeal the county or municipality use tax imposed pursuant to sections 144.757 to 144.761. If a majority of the votes cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal the local use tax, then the ordinance or order imposing the local use tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal the local use tax, then the ordinance or order imposing the local use tax, along with any amendments thereto, shall remain in effect. **Subsection 19 of section 32.087 shall apply to such repeal of the tax authorized under sections 144.757 to 144.761.**

184.845. 1. The board of the district may impose a museum and cultural district sales tax by resolution on all retail sales made in such museum and cultural district which are subject to taxation pursuant to the provisions of sections 144.010 to [144.525] **144.527**. Such museum and cultural district sales tax may be imposed for any museum or cultural purpose designated by the board of the museum and cultural district. If the resolution is adopted the board of the district may submit the question of whether to impose a sales tax authorized by this section to the qualified voters, who shall have the same voting interests as with the election of members of the board of the district.

2. The sales tax authorized by this section shall become effective [on the first day of the second calendar quarter following adoption of the tax by the board or qualified voters] **as provided in subsection 19 of section 32.087**, if the board elects to submit the question of whether to impose a sales tax to the qualified voters.

15 3. In each museum and cultural district in which a sales tax has been
16 imposed in the manner provided by this section, every retailer shall add the tax
17 imposed by the museum and cultural district pursuant to this section to the
18 retailer's sale price, and when so added such tax shall constitute a part of the
19 price, shall be a debt of the purchaser to the retailer until paid, and shall be
20 recoverable at law in the same manner as the purchase price.

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

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

38 6. The sales tax may be imposed at a rate of one-half of one percent,
39 three-fourths of one percent or one percent on the receipts from the sale at retail
40 of all tangible personal property or taxable services at retail within the museum
41 and cultural district adopting such tax, if such property and services are subject
42 to taxation by the state of Missouri pursuant to the provisions of sections 144.010
43 to [144.525] **144.527**. Any museum and cultural district sales tax imposed
44 pursuant to this section shall be imposed at a rate that shall be uniform
45 throughout the district.

46 7. On and after the effective date of any tax imposed pursuant to this
47 section, the [museum and cultural district] **director of revenue** shall perform
48 all functions incident to the administration, collection, enforcement, and operation
49 of the tax. The tax imposed pursuant to this section shall be collected and
50 reported upon such forms and under such administrative rules and regulations

51 as may be prescribed by the [museum and cultural district] **director of**
52 **revenue.**

53 8. All applicable provisions contained in [sections 144.010 to 144.525]
54 **chapter 144** governing the state sales tax, sections 32.085 [and] to 32.087, and
55 section 32.057, the uniform confidentiality provision, shall apply to the collection
56 of the tax imposed by this section, except as modified in this section. All revenue
57 collected under this section by the director of the department of revenue on behalf
58 of the museum and cultural districts[, except for one percent for the cost of
59 collection which shall be deposited in the state's general revenue fund,] shall be
60 deposited in a special trust fund, which is hereby created and shall be known as
61 the "Missouri Museum Cultural District Tax Fund", and shall be used solely for
62 such designated purpose. [Moneys in the fund shall not be deemed to be state
63 funds, and shall not be commingled with any funds of the state.] The director
64 may make refunds from the amounts in the fund and credited to the district for
65 erroneous payments and overpayments made, and may redeem dishonored checks
66 and drafts deposited to the credit of such county.

67 9. All exemptions granted to agencies of government, organizations,
68 persons and to the sale of certain articles and items of tangible personal property
69 and taxable services pursuant to the provisions of sections 144.010 to [144.525]
70 **144.527** are hereby made applicable to the imposition and collection of the tax
71 imposed by this section.

72 10. The same sales tax permit, exemption certificate and retail certificate
73 required by sections 144.010 to [144.525] **144.527** for the administration and
74 collection of the state sales tax shall satisfy the requirements of this section, and
75 no additional permit or exemption certificate or retail certificate shall be
76 required; except that the museum and cultural district may prescribe a form of
77 exemption certificate for an exemption from the tax imposed by this section.

78 11. The penalties provided in section 32.057 and sections 144.010 to
79 [144.525] **144.527** for violation of those sections are hereby made applicable to
80 violations of this section.

81 12. [For the purpose of a sales tax imposed by a resolution pursuant to
82 this section, all retail sales except retail sales of motor vehicles shall be deemed
83 to be consummated at the place of business of the retailer unless the tangible
84 personal property sold is delivered by the retailer or the retailer's agent to an
85 out-of-state destination or to a common carrier for delivery to an out-of-state
86 destination. In the event a retailer has more than one place of business in this

87 state which participates in the sale, the sale shall be deemed to be consummated
88 at the place of business of the retailer where the initial order for the tangible
89 personal property is taken, even though the order shall be forwarded elsewhere
90 for acceptance, approval of credit, shipment or billing. A sale by a retailer's
91 employee shall be deemed to be consummated at the place of business from which
92 the employee works.

93 13.] All sales taxes collected by the museum and cultural district shall be
94 deposited by the museum and cultural district in a special fund to be expended
95 for the purposes authorized in this section. The museum and cultural district
96 shall keep accurate records of the amount of money which was collected pursuant
97 to this section, and the records shall be open to the inspection by the officers and
98 directors of each museum and cultural district and the Missouri department of
99 revenue. Tax returns filed by businesses within the district shall otherwise be
100 considered as confidential in the same manner as sales tax returns filed with the
101 Missouri department of revenue.

102 [14.] **13.** No museum and cultural district imposing a sales tax pursuant
103 to this section may repeal or amend such sales tax unless such repeal or
104 amendment will not impair the district's ability to repay any liabilities which it
105 has incurred, money which it has borrowed or revenue bonds, notes or other
106 obligations which it has issued or which have been issued to finance any project
107 or projects.

108 **14. Except as modified in this section, all provisions of sections**
109 **32.085 to 32.087 shall apply to the tax imposed under this section.**

221.407. 1. The commission of any regional jail district may impose, by
2 order, a sales tax in the amount of one-eighth of one percent, one-fourth of one
3 percent, three-eighths of one percent, or one-half of one percent on all retail sales
4 made in such region which are subject to taxation pursuant to the provisions of
5 sections 144.010 to [144.525] **144.527** for the purpose of providing jail services
6 and court facilities and equipment for such region. The tax authorized by this
7 section shall be in addition to any and all other sales taxes allowed by law, except
8 that no order imposing a sales tax pursuant to this section shall be effective
9 unless the commission submits to the voters of the district, on any election date
10 authorized in chapter 115, a proposal to authorize the commission to impose a
11 tax.

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

14 Shall the regional jail district of _____ (counties' names) impose
15 a region-wide sales tax of _____ (insert amount) for the purpose of
16 providing jail services and court facilities and equipment for the
17 region?

18 YES NO

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

22 If a majority of the votes cast on the proposal by the qualified voters of the
23 district voting thereon are in favor of the proposal, then the order and any
24 amendment to such order shall be in effect [on the first day of the second quarter
25 immediately following the election approving the proposal] **as provided by**
26 **subsection 19 of section 32.087**. If the proposal receives less than the
27 required majority, the commission shall have no power to impose the sales tax
28 authorized pursuant to this section unless and until the commission shall again
29 have submitted another proposal to authorize the commission to impose the sales
30 tax authorized by this section and such proposal is approved by the required
31 majority of the qualified voters of the district voting on such proposal; however,
32 in no event shall a proposal pursuant to this section be submitted to the voters
33 sooner than twelve months from the date of the last submission of a proposal
34 pursuant to this section.

35 3. All revenue received by a district from the tax authorized pursuant to
36 this section shall be deposited in a special trust fund and shall be used solely for
37 providing jail services and court facilities and equipment for such district for so
38 long as the tax shall remain in effect.

39 4. Once the tax authorized by this section is abolished or terminated by
40 any means, all funds remaining in the special trust fund shall be used solely for
41 providing jail services and court facilities and equipment for the district. Any
42 funds in such special trust fund which are not needed for current expenditures
43 may be invested by the commission in accordance with applicable laws relating
44 to the investment of other county funds.

45 5. All sales taxes collected by the director of revenue pursuant to this
46 section on behalf of any district[, less one percent for cost of collection which shall
47 be deposited in the state's general revenue fund after payment of premiums for
48 surety bonds as provided in section 32.087.] shall be deposited in a special trust
49 fund, which is hereby created, to be known as the "Regional Jail District Sales

50 Tax Trust Fund". [The moneys in the regional jail district sales tax trust fund
51 shall not be deemed to be state funds and shall not be commingled with any funds
52 of the state.] The director of revenue shall keep accurate records of the amount
53 of money in the trust fund which was collected in each district imposing a sales
54 tax pursuant to this section, and the records shall be open to the inspection of
55 officers of each member county and the public. Not later than the tenth day of
56 each month the director of revenue shall distribute all moneys deposited in the
57 trust fund during the preceding month to the district which levied the tax. Such
58 funds shall be deposited with the treasurer of each such district, and all
59 expenditures of funds arising from the regional jail district sales tax trust fund
60 shall be paid pursuant to an appropriation adopted by the commission and shall
61 be approved by the commission. Expenditures may be made from the fund for
62 any function authorized in the order adopted by the commission submitting the
63 regional jail district tax to the voters.

64 6. The director of revenue may make refunds from the amounts in the
65 trust fund and credited to any district for erroneous payments and overpayments
66 made, and may redeem dishonored checks and drafts deposited to the credit of
67 such districts. If any district abolishes the tax, the commission shall notify the
68 director of revenue of the action [at least ninety days] prior to the effective date
69 of the repeal, and the **repeal shall be effective as provided in subsection**
70 **19 of section 32.087.** The director of revenue may order retention in the trust
71 fund, for a period of one year, of two percent of the amount collected after receipt
72 of such notice to cover possible refunds or overpayment of the tax and to redeem
73 dishonored checks and drafts deposited to the credit of such accounts. After one
74 year has elapsed after the effective date of abolition of the tax in such district,
75 the director of revenue shall remit the balance in the account to the district and
76 close the account of that district. The director of revenue shall notify each
77 district in each instance of any amount refunded or any check redeemed from
78 receipts due the district.

79 7. Except as provided in this section, all provisions of sections 32.085
80 [and] to 32.087 shall apply to the tax imposed pursuant to this section.

81 8. The provisions of this section shall expire September 30, 2028.

238.235. 1. (1) Any transportation development district may by
2 resolution impose a transportation development district sales tax on all retail
3 sales made in such transportation development district which are subject to
4 taxation pursuant to the provisions of sections 144.010 to [144.525] 144.527,

5 except such transportation development district sales tax shall not apply to the
6 sale or use of motor vehicles, trailers, boats or outboard motors nor to all sales
7 of electricity or electrical current, water and gas, natural or artificial, nor to sales
8 of service to telephone subscribers, either local or long distance. Such
9 transportation development district sales tax may be imposed for any
10 transportation development purpose designated by the transportation
11 development district in its ballot of submission to its qualified voters, except that
12 no resolution enacted pursuant to the authority granted by this section shall be
13 effective unless:

14 (a) The board of directors of the transportation development district
15 submits to the qualified voters of the transportation development district a
16 proposal to authorize the board of directors of the transportation development
17 district to impose or increase the levy of an existing tax pursuant to the
18 provisions of this section; or

19 (b) The voters approved the question certified by the petition filed
20 pursuant to subsection 5 of section 238.207.

21 (2) If the transportation district submits to the qualified voters of the
22 transportation development district a proposal to authorize the board of directors
23 of the transportation development district to impose or increase the levy of an
24 existing tax pursuant to the provisions of paragraph (a) of subdivision (1) of this
25 subsection, the ballot of submission shall contain, but need not be limited to, the
26 following language:

27 Shall the transportation development district of _____
28 (transportation development district's name) impose a
29 transportation development district-wide sales tax at the rate of
30 _____ (insert amount) for a period of _____ (insert number) years
31 from the date on which such tax is first imposed for the purpose of
32 _____ (insert transportation development purpose)?

33 YES NO

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

37 If a majority of the votes cast on the proposal by the qualified voters voting
38 thereon are in favor of the proposal, then the resolution and any amendments
39 thereto shall be in effect **as provided by subsection 19 of section 32.087**. If
40 a majority of the votes cast by the qualified voters voting are opposed to the

41 proposal, then the board of directors of the transportation development district
42 shall have no power to impose the sales tax authorized by this section unless and
43 until the board of directors of the transportation development district shall again
44 have submitted another proposal to authorize it to impose the sales tax pursuant
45 to the provisions of this section and such proposal is approved by a majority of
46 the qualified voters voting thereon.

47 (3) [The sales tax authorized by this section shall become effective on the
48 first day of the second calendar quarter after the department of revenue receives
49 notification of the tax.

50 (4) In each transportation development district in which a sales tax has
51 been imposed in the manner provided by this section, every retailer shall add the
52 tax imposed by the transportation development district pursuant to this section
53 to the retailer's sale price, and when so added such tax shall constitute a part of
54 the price, shall be a debt of the purchaser to the retailer until paid, and shall be
55 recoverable at law in the same manner as the purchase price.

56 (5) In order to permit sellers required to collect and report the sales tax
57 authorized by this section to collect the amount required to be reported and
58 remitted, but not to change the requirements of reporting or remitting tax or to
59 serve as a levy of the tax, and in order to avoid fractions of pennies, the
60 transportation development district may establish appropriate brackets which
61 shall be used in the district imposing a tax pursuant to this section in lieu of
62 those brackets provided in section 144.285.

63 (6) All revenue received by a transportation development district from the
64 tax authorized by this section which has been designated for a certain
65 transportation development purpose shall be deposited in a special trust fund and
66 shall be used solely for such designated purpose. Upon the expiration of the
67 period of years approved by the qualified voters pursuant to subdivision (2) of this
68 subsection or if the tax authorized by this section is repealed pursuant to
69 subsection 6 of this section, all funds remaining in the special trust fund shall
70 continue to be used solely for such designated transportation development
71 purpose. Any funds in such special trust fund which are not needed for current
72 expenditures may be invested by the board of directors in accordance with
73 applicable laws relating to the investment of other transportation development
74 district funds.

75 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one
76 percent, up to a maximum of one percent on the receipts from the sale at retail

77 of all tangible personal property or taxable services at retail within the
78 transportation development district adopting such tax, if such property and
79 services are subject to taxation by the state of Missouri pursuant to the
80 provisions of sections 144.010 to [144.525] **144.527**, except such transportation
81 development district sales tax shall not apply to the sale or use of motor vehicles,
82 trailers, boats or outboard motors nor to public utilities. Any transportation
83 development district sales tax imposed pursuant to this section shall be imposed
84 at a rate that shall be uniform throughout the district.

85 2. The resolution imposing the sales tax pursuant to this section shall
86 impose upon all sellers a tax for the privilege of engaging in the business of
87 selling tangible personal property or rendering taxable services at retail to the
88 extent and in the manner provided in sections 144.010 to [144.525] **144.527**, and
89 the rules and regulations of the director of revenue issued pursuant thereto;
90 except that the rate of the tax shall be the rate imposed by the resolution as the
91 sales tax and the tax shall be reported and returned to and collected by the
92 transportation development district.

93 3. [On and after the effective date of any tax imposed pursuant to this
94 section, the director of revenue shall perform all functions incident to the
95 administration, collection, enforcement, and operation of the tax, and the director
96 of revenue shall collect, in addition to all other sales taxes imposed by law, the
97 additional tax authorized pursuant to this section. The tax imposed pursuant to
98 this section and the taxes imposed pursuant to all other laws of the state of
99 Missouri shall be collected together and reported upon such forms and pursuant
100 to such administrative rules and regulations as may be prescribed by the director
101 of revenue.

102 4. (1) All applicable provisions contained in sections 144.010 to 144.525,
103 governing the state sales tax, sections 32.085 and 32.087 and section 32.057, the
104 uniform confidentiality provision, shall apply to the collection of the tax imposed
105 by this section, except as modified in this section.

106 (2) All exemptions granted to agencies of government, organizations,
107 persons and to the sale of certain articles and items of tangible personal property
108 and taxable services pursuant to the provisions of sections 144.010 to 144.525 are
109 hereby made applicable to the imposition and collection of the tax imposed by this
110 section.

111 (3) The same sales tax permit, exemption certificate and retail certificate
112 required by sections 144.010 to 144.525 for the administration and collection of

113 the state sales tax shall satisfy the requirements of this section, and no
114 additional permit or exemption certificate or retail certificate shall be required;
115 except that the transportation development district may prescribe a form of
116 exemption certificate for an exemption from the tax imposed by this section.

117 (4) All discounts allowed the retailer pursuant to the provisions of the
118 state sales tax laws for the collection of and for payment of taxes pursuant to
119 such laws are hereby allowed and made applicable to any taxes collected pursuant
120 to the provisions of this section.

121 (5) The penalties provided in section 32.057 and sections 144.010 to
122 144.525 for violation of those sections are hereby made applicable to violations
123 of this section.

124 (6) For the purpose of a sales tax imposed by a resolution pursuant to this
125 section, all retail sales except retail sales of motor vehicles shall be deemed to be
126 consummated at the place of business of the retailer unless the tangible personal
127 property sold is delivered by the retailer or the retailer's agent to an out-of-state
128 destination or to a common carrier for delivery to an out-of-state destination. In
129 the event a retailer has more than one place of business in this state which
130 participates in the sale, the sale shall be deemed to be consummated at the place
131 of business of the retailer where the initial order for the tangible personal
132 property is taken, even though the order must be forwarded elsewhere for
133 acceptance, approval of credit, shipment or billing. A sale by a retailer's
134 employee shall be deemed to be consummated at the place of business from which
135 the employee works.

136 5.] All sales taxes received by the transportation development district shall
137 be deposited by the director of revenue in a special fund to be expended for the
138 purposes authorized in this section. The director of revenue shall keep accurate
139 records of the amount of money which was collected pursuant to this section, and
140 the records shall be open to the inspection of officers of each transportation
141 development district and the general public.

142 [6.] 4. (1) No transportation development district imposing a sales tax
143 pursuant to this section may repeal or amend such sales tax unless such repeal
144 or amendment will not impair the district's ability to repay any liabilities which
145 it has incurred, money which it has borrowed or revenue bonds, notes or other
146 obligations which it has issued or which have been issued by the commission or
147 any local transportation authority to finance any project or projects.

148 (2) Whenever the board of directors of any transportation development

149 district in which a transportation development sales tax has been imposed in the
150 manner provided by this section receives a petition, signed by ten percent of the
151 qualified voters calling for an election to repeal such transportation development
152 sales tax, the board of directors shall, if such repeal will not impair the district's
153 ability to repay any liabilities which it has incurred, money which it has borrowed
154 or revenue bonds, notes or other obligations which it has issued or which have
155 been issued by the commission or any local transportation authority to finance
156 any project or projects, submit to the qualified voters of such transportation
157 development district a proposal to repeal the transportation development sales
158 tax imposed pursuant to the provisions of this section. If a majority of the votes
159 cast on the proposal by the qualified voters voting thereon are in favor of the
160 proposal to repeal the transportation development sales tax, then the resolution
161 imposing the transportation development sales tax, along with any amendments
162 thereto, is repealed **as provided by subsection 19 of section 32.087**. If a
163 majority of the votes cast by the qualified voters voting thereon are opposed to
164 the proposal to repeal the transportation development sales tax, then the
165 ordinance or resolution imposing the transportation development sales tax, along
166 with any amendments thereto, shall remain in effect.

167 [7.] **5.** Notwithstanding any provision of sections 99.800 to 99.865 and
168 this section to the contrary, the sales tax imposed by a district whose project is
169 a public mass transportation system shall not be considered economic activity
170 taxes as such term is defined under sections 99.805 and 99.918 and shall not be
171 subject to allocation under the provisions of subsection 3 of section 99.845, or
172 subsection 4 of section 99.957.

173 **6. After the effective date of any tax imposed under the**
174 **provisions of this section, the director of revenue shall perform all**
175 **functions incident to the administration, collection, enforcement, and**
176 **operation of the tax, and collect, in addition to the sales tax for the**
177 **state of Missouri, the additional tax authorized under the authority of**
178 **this section. The tax imposed under this section and the tax imposed**
179 **under the sales tax law of the state of Missouri shall be collected**
180 **together and reported upon such forms and under such administrative**
181 **rules and regulations as may be prescribed by the director of revenue.**

182 **7. Except as provided in this section, all provisions of sections**
183 **32.085 to 32.087 shall apply to the tax imposed under this section.**

238.410. 1. Any county transit authority established pursuant to section

2 238.400 may impose a sales tax of up to one percent on all retail sales made in
 3 such county which are subject to taxation under the provisions of sections 144.010
 4 to [144.525] **144.527**. The tax authorized by this section shall be in addition to
 5 any and all other sales taxes allowed by law, except that no sales tax imposed
 6 under the provisions of this section shall be effective unless the governing body
 7 of the county, on behalf of the transit authority, submits to the voters of the
 8 county, at a county or state general, primary or special election, a proposal to
 9 authorize the transit authority to impose a tax.

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

12 Shall the _____ Transit Authority impose a countywide sales tax
 13 of _____ (insert amount) in order to provide revenues for the
 14 operation of transportation facilities operated by the transit
 15 authority?

16 YES NO

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

20 If a majority of the votes cast on the proposal by the qualified voters voting
 21 thereon are in favor of the proposal, then the tax shall become effective [on the
 22 first day of the second calendar quarter following notification to the department
 23 of revenue of adoption of the tax] **as provided by subsection 19 of section**
 24 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed
 25 to the proposal, then the transit authority shall have no power to impose the
 26 sales tax authorized by this section unless and until another proposal to
 27 authorize the transit authority to impose the sales tax authorized by this section
 28 has been submitted and such proposal is approved by a majority of the qualified
 29 voters voting thereon.

30 3. All revenue received by the transit authority from the tax authorized
 31 under the provisions of this section shall be deposited in a special trust fund and
 32 shall be used solely by the transit authority for construction, purchase, lease,
 33 maintenance and operation of transportation facilities located within the county
 34 for so long as the tax shall remain in effect. Any funds in such special trust fund
 35 which are not needed for current expenditures may be invested by the transit
 36 authority in accordance with applicable laws relating to the investment of county
 37 funds.

38 4. No transit authority imposing a sales tax pursuant to this section may
39 repeal or amend such sales tax unless such repeal or amendment is submitted to
40 and approved by the voters of the county in the same manner as provided in
41 subsection 1 of this section for approval of such tax. Whenever the governing
42 body of any county in which a sales tax has been imposed in the manner provided
43 by this section receives a petition, signed by ten percent of the registered voters
44 of such county voting in the last gubernatorial election, calling for an election to
45 repeal such sales tax, the governing body shall submit to the voters of such
46 county a proposal to repeal the sales tax imposed under the provisions of this
47 section. If a majority of the votes cast on the proposal by the registered voters
48 voting thereon are in favor of the proposal to repeal the sales tax, then such sales
49 tax is repealed **as provided by subsection 19 of section 32.087**. If a majority
50 of the votes cast by the registered voters voting thereon are opposed to the
51 proposal to repeal the sales tax, then such sales tax shall remain in effect.

52 5. The sales tax imposed under the provisions of this section shall impose
53 upon all sellers a tax for the privilege of engaging in the business of selling
54 tangible personal property or rendering taxable services at retail to the extent
55 and in the manner provided in sections 144.010 to [144.525] **144.527** and the
56 rules and regulations of the director of revenue issued pursuant thereto; except
57 that the rate of the tax shall be the rate approved pursuant to this section. The
58 amount reported and returned to the director of revenue by the seller shall be
59 computed on the basis of the combined rate of the tax imposed by sections
60 144.010 to [144.525] **144.527** and the tax imposed by this section, plus any
61 amounts imposed under other provisions of law.

62 6. After the effective date of any tax imposed under the provisions of this
63 section, the director of revenue shall perform all functions incident to the
64 administration, collection, enforcement, and operation of the tax, and the director
65 of revenue shall collect in addition to the sales tax for the state of Missouri the
66 additional tax authorized under the authority of this section. The tax imposed
67 under this section and the tax imposed under the sales tax law of the state of
68 Missouri shall be collected together and reported upon such forms and under such
69 administrative rules and regulations as may be prescribed by the director of
70 revenue. In order to permit sellers required to collect and report the sales tax to
71 collect the amount required to be reported and remitted, but not to change the
72 requirements of reporting or remitting tax or to serve as a levy of the tax, and in
73 order to avoid fractions of pennies, the applicable provisions of section 144.285

74 shall apply to all taxable transactions.

75 7. All applicable provisions contained in sections 144.010 to [144.525]
76 **144.527** governing the state sales tax and section 32.057, the uniform
77 confidentiality provision, shall apply to the collection of the tax imposed by this
78 section, except as modified in this section. All exemptions granted to agencies of
79 government, organizations, persons and to the sale of certain articles and items
80 of tangible personal property and taxable services under the provisions of sections
81 144.010 to [144.525] **144.527** are hereby made applicable to the imposition and
82 collection of the tax imposed by this section. The same sales tax permit,
83 exemption certificate and retail certificate required by sections 144.010 to
84 [144.525] **144.527** for the administration and collection of the state sales tax
85 shall satisfy the requirements of this section, and no additional permit or
86 exemption certificate or retail certificate shall be required; except that the
87 director of revenue may prescribe a form of exemption certificate for an exemption
88 from the tax imposed by this section. All discounts allowed the retailer under the
89 provisions of the state sales tax law for the collection of and for payment of taxes
90 under chapter 144 are hereby allowed and made applicable to any taxes collected
91 under the provisions of this section. The penalties provided in section 32.057 and
92 sections 144.010 to [144.525] **144.527** for a violation of those sections are hereby
93 made applicable to violations of this section.

94 8. [For the purposes of a sales tax imposed pursuant to this section, all
95 retail sales shall be deemed to be consummated at the place of business of the
96 retailer, except for tangible personal property sold which is delivered by the
97 retailer or his agent to an out-of-state destination or to a common carrier for
98 delivery to an out-of-state destination and except for the sale of motor vehicles,
99 trailers, boats and outboard motors, which is provided for in subsection 12 of this
100 section. In the event a retailer has more than one place of business in this state
101 which participates in the sale, the sale shall be deemed to be consummated at the
102 place of business of the retailer where the initial order for the tangible personal
103 property is taken, even though the order must be forwarded elsewhere for
104 acceptance, approval of credit, shipment or billing. A sale by a retailer's
105 employee shall be deemed to be consummated at the place of business from which
106 he works.

107 9.] All sales taxes collected by the director of revenue under this section
108 on behalf of any transit authority[, less one percent for cost of collection which
109 shall be deposited in the state's general revenue fund after payment of premiums

110 for surety bonds as provided in this section,] shall be deposited in the state
111 treasury in a special trust fund, which is hereby created, to be known as the
112 "County Transit Authority Sales Tax Trust Fund". [The moneys in the county
113 transit authority sales tax trust fund shall not be deemed to be state funds and
114 shall not be commingled with any funds of the state.] The director of revenue
115 shall keep accurate records of the amount of money in the trust fund which was
116 collected in each transit authority imposing a sales tax under this section, and
117 the records shall be open to the inspection of officers of the county and the
118 public. Not later than the tenth day of each month the director of revenue shall
119 distribute all moneys deposited in the trust fund during the preceding month to
120 the transit authority which levied the tax.

121 [10.] **9.** The director of revenue may authorize the state treasurer to
122 make refunds from the amounts in the trust fund and credited to any transit
123 authority for erroneous payments and overpayments made, and may authorize the
124 state treasurer to redeem dishonored checks and drafts deposited to the credit of
125 such transit authorities. If any transit authority abolishes the tax, the transit
126 authority shall notify the director of revenue of the action [at least ninety days]
127 prior to the effective date of the repeal and the **repeal shall be effective as**
128 **provided in subsection 19 of section 32.087.** The director of revenue may
129 order retention in the trust fund, for a period of one year, of two percent of the
130 amount collected after receipt of such notice to cover possible refunds or
131 overpayment of the tax and to redeem dishonored checks and drafts deposited to
132 the credit of such accounts. After one year has elapsed after the effective date of
133 abolition of the tax in such transit authority, the director of revenue shall
134 authorize the state treasurer to remit the balance in the account to the transit
135 authority and close the account of that transit authority. The director of revenue
136 shall notify each transit authority of each instance of any amount refunded or any
137 check redeemed from receipts due the transit authority. The director of revenue
138 shall annually report on his management of the trust fund and administration of
139 the sales taxes authorized by this section. He shall provide each transit authority
140 imposing the tax authorized by this section with a detailed accounting of the
141 source of all funds received by him for the transit authority.

142 [11.] **10.** The director of revenue and any of his deputies, assistants and
143 employees who shall have any duties or responsibilities in connection with the
144 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
145 or recording of funds which come into the hands of the director of revenue under

146 the provisions of this section shall enter a surety bond or bonds payable to any
147 and all transit authorities in whose behalf such funds have been collected under
148 this section in the amount of one hundred thousand dollars; but the director of
149 revenue may enter into a blanket bond or bonds covering himself and all such
150 deputies, assistants and employees. The cost of the premium or premiums for the
151 surety bond or bonds shall be paid by the director of revenue from the share of
152 the collection retained by the director of revenue for the benefit of the state.

153 [12.] 11. Sales taxes imposed pursuant to this section and use taxes on
154 the purchase and sale of motor vehicles, trailers, boats, and outboard motors shall
155 not be collected and remitted by the seller, but shall be collected by the director
156 of revenue at the time application is made for a certificate of title, if the address
157 of the applicant is within a county where a sales tax is imposed under this
158 section. The amounts so collected, less the one percent collection cost, shall be
159 deposited in the county transit authority sales tax trust fund. The purchase or
160 sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be
161 consummated at the address of the applicant. As used in this subsection, the
162 term "boat" shall only include motorboats and vessels as the terms "motorboat"
163 and "vessel" are defined in section 306.010.

164 [13.] 12. In any county where the transit authority sales tax has been
165 imposed, if any person is delinquent in the payment of the amount required to be
166 paid by him under this section or in the event a determination has been made
167 against him for taxes and penalty under this section, the limitation for bringing
168 suit for the collection of the delinquent tax and penalty shall be the same as that
169 provided in sections 144.010 to [144.525] 144.527. Where the director of revenue
170 has determined that suit must be filed against any person for the collection of
171 delinquent taxes due the state under the state sales tax law, and where such
172 person is also delinquent in payment of taxes under this section, the director of
173 revenue shall notify the transit authority to which delinquent taxes are due
174 under this section by United States registered mail or certified mail at least ten
175 days before turning the case over to the attorney general. The transit authority,
176 acting through its attorney, may join in such suit as a party plaintiff to seek a
177 judgment for the delinquent taxes and penalty due such transit authority. In the
178 event any person fails or refuses to pay the amount of any sales tax due under
179 this section, the director of revenue shall promptly notify the transit authority to
180 which the tax would be due so that appropriate action may be taken by the
181 transit authority.

182 [14.] **13.** Where property is seized by the director of revenue under the
183 provisions of any law authorizing seizure of the property of a taxpayer who is
184 delinquent in payment of the tax imposed by the state sales tax law, and where
185 such taxpayer is also delinquent in payment of any tax imposed by this section,
186 the director of revenue shall permit the transit authority to join in any sale of
187 property to pay the delinquent taxes and penalties due the state and to the
188 transit authority under this section. The proceeds from such sale shall first be
189 applied to all sums due the state, and the remainder, if any, shall be applied to
190 all sums due such transit authority under this section.

191 [15. The transit authority created under the provisions of sections 238.400
192 to 238.412 shall notify any and all affected businesses of the change in tax rate
193 caused by the imposition of the tax authorized by sections 238.400 to 238.412.

194 16.] **14.** In the event that any transit authority in any county with a
195 charter form of government and with more than two hundred fifty thousand but
196 fewer than three hundred fifty thousand inhabitants submits a proposal in any
197 election to increase the sales tax under this section, and such proposal is
198 approved by the voters, the county shall be reimbursed for the costs of submitting
199 such proposal from the funds derived from the tax levied under this section.

200 **15. Except as provided in sections 238.400 to 238.412, all**
201 **provisions of sections 32.085 to 32.087 shall apply to the tax imposed**
202 **under sections 238.410 to 238.412.**

644.032. 1. The governing body of any municipality or county may
2 impose, by ordinance or order, a sales tax in an amount not to exceed one-half of
3 one percent on all retail sales made in such municipality or county which are
4 subject to taxation under the provisions of sections 144.010 to [144.525]
5 **144.527.** The tax authorized by this section and section 644.033 shall be in
6 addition to any and all other sales taxes allowed by law, except that no ordinance
7 or order imposing a sales tax under the provisions of this section and section
8 644.033 shall be effective unless the governing body of the municipality or county
9 submits to the voters of the municipality or county, at a municipal, county or
10 state general, primary or special election, a proposal to authorize the governing
11 body of the municipality or county to impose a tax, provided, that the tax
12 authorized by this section shall not be imposed on the sales of food, as defined in
13 section 144.014, when imposed by any county with a charter form of government
14 and with more than one million inhabitants.

15 2. The ballot of submission shall contain, but need not be limited to, the

16 following language:

17 Shall the municipality (county) of _____ impose a sales tax of
18 _____ (insert amount) for the purpose of providing funding for
19 _____ (insert either storm water control, or local parks, or storm
20 water control and local parks) for the municipality (county)?

21 YES NO

22 If a majority of the votes cast on the proposal by the qualified voters voting
23 thereon are in favor of the proposal, then the ordinance or order and any
24 amendments thereto shall [be in effect on the first day of the second quarter after
25 the director of revenue receives notice of adoption of the tax] **become effective**
26 **as provided in subsection 19 of section 32.087**. If a majority of the votes
27 cast by the qualified voters voting are opposed to the proposal, then the governing
28 body of the municipality or county shall not impose the sales tax authorized in
29 this section and section 644.033 until the governing body of the municipality or
30 county resubmits another proposal to authorize the governing body of the
31 municipality or county to impose the sales tax authorized by this section and
32 section 644.033 and such proposal is approved by a majority of the qualified
33 voters voting thereon; however, in no event shall a proposal pursuant to this
34 section and section 644.033 be submitted to the voters sooner than twelve months
35 from the date of the last proposal pursuant to this section and section 644.033.

36 3. All revenue received by a municipality or county from the tax
37 authorized under the provisions of this section and section 644.033 shall be
38 deposited in a special trust fund and shall be used to provide funding for storm
39 water control or for local parks, or both, within such municipality or county,
40 provided that such revenue may be used for local parks outside such municipality
41 or county if the municipality or county is engaged in a cooperative agreement
42 pursuant to section 70.220.

43 4. Any funds in such special trust fund which are not needed for current
44 expenditures may be invested by the governing body in accordance with
45 applicable laws relating to the investment of other municipal or county funds.

46 **5. Except as provided by this section, all provisions of sections**
47 **32.085 to 32.087 shall apply to the tax imposed under this section.**

 [66.601. The duties of the director of revenue with respect
2 to the allocation, division and distribution of sales and use tax
3 proceeds determined to be due any county of the first classification
4 having a charter form of government and having a population of

5 nine hundred thousand or more inhabitants and all municipalities
6 within such county, resulting from taxes levied or imposed under
7 the authority of sections 66.600 to 66.630, section 144.748,144.748
8 and sections 94.850 to 94.857, may be delegated to the county
9 levying the county sales tax under sections 66.600 to 66.630, at the
10 discretion of the director of revenue and with the consent of the
11 county. Notwithstanding the provisions of section 32.057 to the
12 contrary, if such duties are so assigned, the director of revenue
13 shall furnish the county with sufficient information to perform such
14 duties in such form as may be agreed upon by the director and the
15 county at no cost to the county. The county shall be bound by the
16 provisions of section 32.057, and shall use any information
17 provided by the director of revenue under the provisions of this
18 section solely for the purpose of allocating, dividing and
19 distributing such sales and use tax revenues. The county shall
20 exercise all of the director's powers and duties with respect to such
21 allocation, division and distribution, and shall receive no fee for
22 carrying out such powers and duties.]

[67.1713. Beginning January 1, 2002, there is hereby
2 specifically exempted from the tax imposed pursuant to section
3 67.1712 all sales of food as defined by section 144.014.]

[67.1971. All entities remitting the sales tax authorized
2 pursuant to section 67.1959 shall have their liability reduced by an
3 amount equal to twenty-five percent of any taxes collected and
4 remitted pursuant to sections 94.802 to 94.805.]

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

12 shall be collected and remitted on such sales from the purchaser or
13 lessee by the state department of revenue on that basis.]

[144.517. In addition to the exemptions granted pursuant
2 to section 144.030, there shall also be exempted from state sales
3 and use taxes all sales of textbooks, as defined by section 170.051,
4 when such textbook is purchased by a student who possesses proof
5 of current enrollment at any Missouri public or private university,
6 college or other postsecondary institution of higher learning
7 offering a course of study leading to a degree in the liberal arts,
8 humanities or sciences or in a professional, vocational or technical
9 field, provided that the books which are exempt from state sales
10 tax are those required or recommended for a class. Upon request
11 the institution or department must provide at least one list of
12 textbooks to the bookstore each semester. Alternately, the student
13 may provide to the bookstore a list from the instructor, department
14 or institution of his or her required or recommended
15 textbooks. This exemption shall not apply to any locally imposed
16 sales or use tax.]

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

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

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

8 (a) Maintaining or having a franchisee or licensee operating
9 under the seller's trade name in this state if the franchisee or
10 licensee is required to collect sales tax pursuant to sections 144.010
11 to 144.525;

12 (b) Soliciting sales or taking orders by sales agents or
13 traveling representatives;

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

17 a. Sells a similar line of products as the vendor and does so
18 under the same or a similar business name;

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

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

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

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

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

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

48 (f) The presumption in paragraph (e) may be rebutted by
49 submitting proof that the residents with whom the vendor has an
50 agreement did not engage in any activity within the state that was
51 significantly associated with the vendor's ability to establish or
52 maintain the vendor's market in the state during the preceding
53 twelve months. Such proof may consist of sworn written
54 statements from all of the residents with whom the vendor has an

55 agreement stating that they did not engage in any solicitation in
56 the state on behalf of the vendor during the preceding year
57 provided that such statements were provided and obtained in good
58 faith;

59 (3) "Maintains a place of business in this state" includes
60 maintaining, occupying, or using, permanently or temporarily,
61 directly or indirectly, by whatever name called, an office, place of
62 distribution, sales or sample room or place, warehouse or storage
63 place, or other place of business in this state, whether owned or
64 operated by the vendor or by any other person other than a
65 common carrier acting in its capacity as such;

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

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

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

80 (7) "Sale", any transfer, barter or exchange of the title or
81 ownership of tangible personal property, or the right to use, store
82 or consume the same, for a consideration paid or to be paid, and
83 any transaction whether called leases, rentals, bailments, loans,
84 conditional sales or otherwise, and notwithstanding that the title
85 or possession of the property or both is retained for security. For
86 the purpose of this law the place of delivery of the property to the
87 purchaser, user, storer or consumer is deemed to be the place of
88 sale, whether the delivery be by the vendor or by common carriers,
89 private contractors, mails, express, agents, salesmen, solicitors,
90 hawkers, representatives, consignors, peddlers, canvassers or

91 otherwise;

92 (8) "Sales price", the consideration including the charges for
93 services, except charges incident to the extension of credit, paid or
94 given, or contracted to be paid or given, by the purchaser to the
95 vendor for the tangible personal property, including any services
96 that are a part of the sale, valued in money, whether paid in money
97 or otherwise, and any amount for which credit is given to the
98 purchaser by the vendor, without any deduction therefrom on
99 account of the cost of the property sold, the cost of materials used,
100 labor or service cost, losses or any other expenses whatsoever,
101 except that cash discounts allowed and taken on sales shall not be
102 included and "sales price" shall not include the amount charged for
103 property returned by customers upon rescission of the contract of
104 sales when the entire amount charged therefor is refunded either
105 in cash or credit or the amount charged for labor or services
106 rendered in installing or applying the property sold, the use,
107 storage or consumption of which is taxable pursuant to sections
108 144.600 to 144.745. The sales price shall not include usual and
109 customary delivery charges that are separately stated. In
110 determining the amount of tax due pursuant to sections 144.600 to
111 144.745, any charge incident to the extension of credit shall be
112 specifically exempted;

113 (9) "Selling agent", every person acting as a representative
114 of a principal, when such principal is not registered with the
115 director of revenue of the state of Missouri for the collection of the
116 taxes imposed pursuant to sections 144.010 to 144.525 or sections
117 144.600 to 144.745 and who receives compensation by reason of the
118 sale of tangible personal property of the principal, if such property
119 is to be stored, used, or consumed in this state;

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

124 (11) "Tangible personal property", all items subject to the
125 Missouri sales tax as provided in subdivisions (1) and (3) of section
126 144.020;

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

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

134 (14) "Vendor", every person engaged in making sales of
135 tangible personal property by mail order, by advertising, by agent
136 or peddling tangible personal property, soliciting or taking orders
137 for sales of tangible personal property, for storage, use or
138 consumption in this state, all salesmen, solicitors, hawkers,
139 representatives, consignees, peddlers or canvassers, as agents of
140 the dealers, distributors, consignors, supervisors, principals or
141 employers under whom they operate or from whom they obtain the
142 tangible personal property sold by them, and every person who
143 maintains a place of business in this state, maintains a stock of
144 goods in this state, or engages in business activities within this
145 state and every person who engages in this state in the business of
146 acting as a selling agent for persons not otherwise vendors as
147 defined in this subdivision. Irrespective of whether they are
148 making sales on their own behalf or on behalf of the dealers,
149 distributors, consignors, supervisors, principals or employers, they
150 must be regarded as vendors and the dealers, distributors,
151 consignors, supervisors, principals or employers must be regarded
152 as vendors for the purposes of sections 144.600 to 144.745.]

2 [144.1000. Sections 144.1000 to 144.1015 shall be known as
3 and referred to as the "Simplified Sales and Use Tax
4 Administration Act".]

5 [144.1003. As used in sections 144.1000 to 144.1015, the
6 following terms shall mean:

7 (1) "Agreement", the streamlined sales and use tax
8 agreement;

9 (2) "Certified automated system", software certified jointly
10 by the states that are signatories to the agreement to calculate the
11 tax imposed by each jurisdiction on a transaction, determine the

8 amount of tax to remit to the appropriate state and maintain a
9 record of the transaction;

10 (3) "Certified service provider", an agent certified jointly by
11 the states that are signatories to the agreement to perform all of
12 the seller's sales tax functions;

13 (4) "Person", an individual, trust, estate, fiduciary,
14 partnership, limited liability company, limited liability partnership,
15 corporation or any other legal entity;

16 (5) "Sales tax", any sales tax levied pursuant to this
17 chapter, section 32.085, or any other sales tax authorized by
18 statute and levied by this state or its political subdivisions;

19 (6) "Seller", any person making sales, leases or rentals of
20 personal property or services;

21 (7) "State", any state of the United States and the District
22 of Columbia;

23 (8) "Use tax", the use tax levied pursuant to this chapter.]

2 [144.1006. For the purposes of reviewing and, if necessary,
3 amending the agreement embodying the simplification
4 recommendations contained in section 144.1015, the state may
5 enter into multistate discussions. For purposes of such discussions,
6 the state shall be represented by seven delegates, one of whom
7 shall be appointed by the governor, two members appointed by the
8 speaker of the house of representatives, one member appointed by
9 the minority leader of the house of representatives, two members
10 appointed by the president pro tempore of the senate and one
11 member appointed by the minority leader of the senate. The
12 delegates need not be members of the general assembly and at
13 least one of the delegates appointed by the speaker of the house of
14 representatives and one member appointed by the president pro
15 tempore of the senate shall be from the private sector and
16 represent the interests of Missouri businesses. The delegates shall
17 recommend to the committees responsible for reviewing tax issues
18 in the senate and the house of representatives each year any
19 amendment of state statutes required to be substantially in
20 compliance with the agreement. Such delegates shall make a
written report by the fifteenth day of January each year regarding

21 the status of the multistate discussions and upon final adoption of
22 the terms of the sales and use tax agreement by the multistate
23 body.]

[144.1009. No provision of the agreement authorized by
2 sections 144.1000 to 144.1015 in whole or in part invalidates or
3 amends any provision of the law of this state. Implementation of
4 any condition of this agreement in this state, whether adopted
5 before, at, or after membership of this state in the agreement, must
6 be by action of the general assembly. Such report shall be
7 delivered to the governor, the secretary of state, the president pro
8 tempore of the senate and the speaker of the house of
9 representatives and shall simultaneously be made publicly
10 available by the secretary of state to any person requesting a copy.]

[144.1012. Unless five of the seven delegates agree, the
2 delegates shall not enter into or vote for any streamlined sales and
3 use tax agreement that:

4 (1) Requires adoption of a definition of any term that would
5 cause any item or transaction that is now excluded or exempted
6 from sales or use tax to become subject to sales or use tax;

7 (2) Requires the state of Missouri to fully exempt or fully
8 apply sales taxes to the sale of food or any other item;

9 (3) Restricts the ability of local governments under statutes
10 in effect on August 28, 2002, to enact one or more local taxes on
11 one or more items without application of the tax to all sales within
12 the taxing jurisdiction, however, restriction of any such taxes
13 allowed by statutes effective after August 28, 2002, may be
14 supported;

15 (4) Provides for adoption of any uniform rate structure that
16 would result in a tax increase for any Missouri taxpayer;

17 (5) Affects the sourcing of sales tax transactions; or

18 (6) Prohibits limitations or thresholds on the application of
19 sales and use tax rates or prohibits any current sales or use tax
20 exemption in the state of Missouri, including exemptions that are
21 based on the value of the transaction or item.]

[144.1015. In addition to the requirements of section
2 144.1012, the delegates should consider the following features

3 when deciding whether or not to enter into any streamlined sales
4 and use tax agreement:

5 (1) The agreement should address the limitation of the
6 number of state rates over time;

7 (2) The agreement should establish uniform standards for
8 administration of exempt sales and the form used for filing sales
9 and use tax returns and remittances;

10 (3) The agreement should require the state to provide a
11 central, electronic registration system that allows a seller to
12 register to collect and remit sales and use taxes for all signatory
13 states;

14 (4) The agreement should provide that registration with the
15 central registration system and the collection of sales and use taxes
16 in the signatory states will not be used as a factor in determining
17 whether the seller has nexus with a state for any tax;

18 (5) The agreement should provide for reduction of the
19 burdens of complying with local sales and use taxes through the
20 following so long as they do not conflict with the provisions of
21 section 144.1012:

22 (a) Restricting variances between the state and local tax
23 bases;

24 (b) Requiring states to administer any sales and use taxes
25 levied by local jurisdictions within the state so that sellers
26 collecting and remitting these taxes will not have to register or file
27 returns with, remit funds to, or be subject to independent audits
28 from local taxing jurisdictions;

29 (c) Restricting the frequency of changes in the local sales
30 and use tax rates and setting effective dates for the application of
31 local jurisdictional boundary changes to local sales and use taxes;
32 and

33 (d) Providing notice of changes in local sales and use tax
34 rates and of changes in the boundaries of local taxing jurisdictions;

35 (6) The agreement should outline any monetary allowances
36 that are to be provided by the states to sellers or certified service
37 providers. The agreement must allow for a joint public and private
38 sector study of the compliance cost on sellers and certified service

39 providers to collect sales and use taxes for state and local
40 governments under various levels of complexity to be completed by
41 July 1, 2003;

42 (7) The agreement should require each state to certify
43 compliance with the terms of the agreement prior to joining and to
44 maintain compliance, under the laws of the member state, with all
45 provisions of the agreement while a member, only if the agreement
46 and any amendment thereto complies with the provisions of section
47 144.1012;

48 (8) The agreement should require each state to adopt a
49 uniform policy for certified service providers that protects the
50 privacy of consumers and maintains the confidentiality of tax
51 information; and

52 (9) The agreement should provide for the appointment of an
53 advisory council of private sector representatives and an advisory
54 council of nonmember state representatives to consult with in the
55 administration of the agreement.]

Section B. The repeal of sections 66.601, 67.1713, 67.1971, 144.069,
2 144.517, 144.605, 144.1000, 144.1003, 144.1006, 144.1009, and 144.1012, the
3 repeal and reenactment of sections 32.087, 66.620, 67.395, 67.525, 67.571, 67.576,
4 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738,
5 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712,
6 67.1775, 67.1959, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660,
7 94.705, 143.011, 144.010, 144.011, 144.014, 144.020, 144.030, 144.043, 144.049,
8 144.054, 144.060, 144.080, 144.083, 144.140, 144.190, 144.210, 144.285, 144.526,
9 144.600, 144.655, 144.710, 144.759, 144.761, 184.845, 221.407, 238.235, 238.410,
10 and 644.032, and the enactment of sections 32.086, 144.084, 144.109, 144.123,
11 144.124, 144.612, and 144.752 of this act shall become effective January 1, 2022.

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