

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 668**  
**96TH GENERAL ASSEMBLY**

5365L.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 64.930, 94.902, 99.845, 137.010, 140.010, 140.150, 140.170, 140.470, 140.530, and 339.501, RSMo, and to enact in lieu thereof thirteen new sections relating to property tax bills of certain counties.

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

Section A. Sections 64.930, 94.902, 99.845, 137.010, 140.010, 140.150, 140.170, 2 140.470, 140.530, and 339.501, RSMo, are repealed and thirteen new sections enacted in lieu 3 thereof, to be known as sections 52.225, 64.930, 94.902, 99.845, 137.010, 140.010, 140.150, 4 140.170, 140.470, 140.530, 143.115, 321.228, and 339.501, to read as follows:

**52.225. The collector in any county with a charter form of government and with 2 more than nine hundred fifty thousand inhabitants shall mail to all resident taxpayers, by 3 the twenty-sixth day of October, a statement of all real and tangible personal property 4 taxes due and assessed on the current tax books in the name of the taxpayers.**

64.930. 1. The county sports complex authority shall consist of [five] **six** commissioners 2 who shall be qualified voters of the state of Missouri, and residents of such county. The 3 commissioners of the county commission by a majority vote thereof shall submit a panel of nine 4 names to the governor who shall select with the advice and consent of the senate five 5 commissioners from such panel, no more than three of which shall be of any one political party, 6 who shall [constitute the] **be** members of such authority[; provided, however, that] . **The 7 remaining commissioner of the authority shall be the county executive, who shall serve as 8 an ex officio member. The ex officio member shall have no voting rights. Except as 9 specifically provided in this section,** no elective or appointed official of any political 10 subdivision of the state of Missouri shall be a member of the county sports complex authority. 11

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

12           2. The [authority] **appointed sports complex commissioners** shall elect [from its  
13 number] a chairman, **who shall not be an ex officio member**, and may appoint such officers and  
14 employees as it may require for the performance of its duties and fix and determine their  
15 qualifications, duties and compensation. No action of the authority shall be binding unless taken  
16 at a meeting at which at least three **voting** members are present and unless a majority of the  
17 members present at such meeting shall vote in favor thereof.

18           3. [Such] **The appointed** sports complex commissioners shall serve in the following  
19 manner:

20 one for two years, one for three years, one for four years, one for five years, and one for six years.  
21 Successors shall hold office for terms of five years, or for the unexpired terms of their  
22 predecessors.

23           4. In the event a vacancy exists **among appointed commissioners**, a new panel of three  
24 names shall be submitted by majority vote of the county commission to the governor for  
25 appointment. All such vacancies shall be filled within thirty days from the date thereof. If the  
26 county commission has not submitted a panel of three names to the governor within thirty days  
27 of the expiration of a commissioner's term, the governor shall immediately make an appointment  
28 to the commission with the advice and consent of the senate. In the event the governor does not  
29 appoint a replacement, no commissioner shall continue to serve beyond the expiration of that  
30 commissioner's term.

31           5. The compensation of the **appointed** sports complex commissioners to be paid by the  
32 authority shall be determined by the **appointed** sports complex commissioners, but in no event  
33 shall exceed the sum of three thousand dollars per annum. In addition, the **appointed** sports  
34 complex commissioners shall be reimbursed by the authority for the actual and necessary  
35 expenses incurred in the performance of their duties. No commissioner shall continue to serve  
36 beyond the expiration of that commissioner's term.

          94.902. 1. **(1) The governing body of the following cities may impose a sales tax as  
2 provided in this section:**

3           **(a)** Any city of the third classification with more than twenty-six thousand three hundred  
4 but less than twenty-six thousand seven hundred inhabitants[, or] ;

5           **(b)** Any city of the fourth classification with more than thirty thousand three hundred but  
6 fewer than thirty thousand seven hundred inhabitants[, or] ;

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

9           **(d) Any city of the third classification with more than four thousand but fewer than  
10 four thousand five hundred inhabitants and located in any county of the first classification**

11 **with more than two hundred thousand but fewer than two hundred sixty thousand**  
12 **inhabitants.**

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

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

26 Shall the city of ..... (city's name) impose a citywide sales tax at  
27 a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of  
28 the city?

29  YES  NO

30

31 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
32 to the question, place an "X" in the box opposite "NO". If a majority of the votes cast on the  
33 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance  
34 or order and any amendments to the order or ordinance shall become effective on the first day  
35 of the second calendar quarter after the director of revenue receives notice of the adoption of the  
36 sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon  
37 are opposed to the proposal, then the tax shall not become effective unless the proposal is  
38 resubmitted under this section to the qualified voters and such proposal is approved by a majority  
39 of the qualified voters voting on the proposal. However, in no event shall a proposal under this  
40 section be submitted to the voters sooner than twelve months from the date of the last proposal  
41 under this section.

42 3. Any sales tax imposed under this section shall be administered, collected, enforced,  
43 and operated as required in section 32.087. All sales taxes collected by the director of the  
44 department of revenue under this section on behalf of any city, less one percent for cost of  
45 collection which shall be deposited in the state's general revenue fund after payment of premiums  
46 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which

47 is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust  
 48 Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be  
 49 commingled with any funds of the state. The provisions of section 33.080 to the contrary  
 50 notwithstanding, money in this fund shall not be transferred and placed to the credit of the  
 51 general revenue fund. The director shall keep accurate records of the amount of money in the  
 52 trust fund and which was collected in each city imposing a sales tax under this section, and the  
 53 records shall be open to the inspection of officers of the city and the public. Not later than the  
 54 tenth day of each month the director shall distribute all moneys deposited in the trust fund during  
 55 the preceding month to the city which levied the tax. Such funds shall be deposited with the city  
 56 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by  
 57 an appropriation act to be enacted by the governing body of each such city. Expenditures may  
 58 be made from the fund for any functions authorized in the ordinance or order adopted by the  
 59 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the  
 60 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
 61 special trust fund which are not needed for current expenditures shall be invested in the same  
 62 manner as other funds are invested. Any interest and moneys earned on such investments shall  
 63 be credited to the fund.

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

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

78         Shall ..... (insert the name of the city) repeal the sales tax  
 79 imposed at a rate of ..... (insert rate of percent) percent for the purpose of improving the public  
 80 safety of the city?

81    YES    NO

82

83 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
84 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
85 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
86 the repeal, then the sales tax authorized in this section shall remain effective until the question  
87 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority  
88 of the qualified voters voting on the question.

89 6. Whenever the governing body of any city that has adopted the sales tax authorized in  
90 this section receives a petition, signed by ten percent of the registered voters of the city voting  
91 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
92 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
93 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
94 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
95 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
96 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
97 question is resubmitted under this section to the qualified voters and the repeal is approved by  
98 a majority of the qualified voters voting on the question.

99 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
100 apply to the tax imposed under this section.

99.845. 1. A municipality, either at the time a redevelopment project is approved or, in  
2 the event a municipality has undertaken acts establishing a redevelopment plan and  
3 redevelopment project and has designated a redevelopment area after the passage and approval  
4 of sections 99.800 to 99.865 but prior to August 13, 1982, which acts are in conformance with  
5 the procedures of sections 99.800 to 99.865, may adopt tax increment allocation financing by  
6 passing an ordinance providing that after the total equalized assessed valuation of the taxable real  
7 property in a redevelopment project exceeds the certified total initial equalized assessed  
8 valuation of the taxable real property in the redevelopment project, the ad valorem taxes, and  
9 payments in lieu of taxes, if any, arising from the levies upon taxable real property in such  
10 redevelopment project by taxing districts and tax rates determined in the manner provided in  
11 subsection 2 of section 99.855 each year after the effective date of the ordinance until  
12 redevelopment costs have been paid shall be divided as follows:

13 (1) That portion of taxes, penalties and interest levied upon each taxable lot, block, tract,  
14 or parcel of real property which is attributable to the initial equalized assessed value of each such  
15 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment  
16 project shall be allocated to and, when collected, shall be paid by the county collector to the  
17 respective affected taxing districts in the manner required by law in the absence of the adoption  
18 of tax increment allocation financing;

19           (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized  
20 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected  
21 for the redevelopment project and any applicable penalty and interest over and above the initial  
22 equalized assessed value of each such unit of property in the area selected for the redevelopment  
23 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who  
24 shall deposit such payment in lieu of taxes into a special fund called the "Special Allocation  
25 Fund" of the municipality for the purpose of paying redevelopment costs and obligations incurred  
26 in the payment thereof. Payments in lieu of taxes which are due and owing shall constitute a lien  
27 against the real estate of the redevelopment project from which they are derived and shall be  
28 collected in the same manner as the real property tax, including the assessment of penalties and  
29 interest where applicable. The municipality may, in the ordinance, pledge the funds in the  
30 special allocation fund for the payment of such costs and obligations and provide for the  
31 collection of payments in lieu of taxes, the lien of which may be foreclosed in the same manner  
32 as a special assessment lien as provided in section 88.861. No part of the current equalized  
33 assessed valuation of each lot, block, tract, or parcel of property in the area selected for the  
34 redevelopment project attributable to any increase above the total initial equalized assessed value  
35 of such properties shall be used in calculating the general state school aid formula provided for  
36 in section 163.031 until such time as all redevelopment costs have been paid as provided for in  
37 this section and section 99.850;

38           (b) Notwithstanding any provisions of this section to the contrary, for purposes of  
39 determining the limitation on indebtedness of local government pursuant to article VI, section  
40 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area  
41 selected for redevelopment attributable to the increase above the total initial equalized assessed  
42 valuation shall be included in the value of taxable tangible property as shown on the last  
43 completed assessment for state or county purposes;

44           (c) The county assessor shall include the current assessed value of all property within  
45 the taxing district in the aggregate valuation of assessed property entered upon the assessor's  
46 book and verified pursuant to section 137.245, and such value shall be utilized for the purpose  
47 of the debt limitation on local government pursuant to article VI, section 26(b) of the Missouri  
48 Constitution;

49           (3) For purposes of this section, "levies upon taxable real property in such redevelopment  
50 project by taxing districts" shall not include the blind pension fund tax levied under the authority  
51 of article III, section 38(b) of the Missouri Constitution, or the merchants' and manufacturers'  
52 inventory replacement tax levied under the authority of subsection 2 of section 6 of article X of  
53 the Missouri Constitution, except in redevelopment project areas in which tax increment

54 financing has been adopted by ordinance pursuant to a plan approved by vote of the governing  
55 body of the municipality taken after August 13, 1982, and before January 1, 1998.

56         2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection  
57 1 of this section, for redevelopment plans and projects adopted or redevelopment projects  
58 approved by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total  
59 additional revenue from taxes, penalties and interest imposed by the municipality, or other taxing  
60 districts, which are generated by economic activities within the area of the redevelopment project  
61 over the amount of such taxes generated by economic activities within the area of the  
62 redevelopment project in the calendar year prior to the adoption of the redevelopment project by  
63 ordinance, while tax increment financing remains in effect, but excluding taxes imposed on sales  
64 or charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant  
65 to section 70.500, licenses, fees or special assessments other than payments in lieu of taxes and  
66 any penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant to section  
67 94.660, for the purpose of public transportation, shall be allocated to, and paid by the local  
68 political subdivision collecting officer to the treasurer or other designated financial officer of the  
69 municipality, who shall deposit such funds in a separate segregated account within the special  
70 allocation fund. Any provision of an agreement, contract or covenant entered into prior to July  
71 12, 1990, between a municipality and any other political subdivision which provides for an  
72 appropriation of other municipal revenues to the special allocation fund shall be and remain  
73 enforceable.

74         3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection  
75 1 of this section, for redevelopment plans and projects adopted or redevelopment projects  
76 approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from  
77 taxes, penalties and interest which are imposed by the municipality or other taxing districts, and  
78 which are generated by economic activities within the area of the redevelopment project over the  
79 amount of such taxes generated by economic activities within the area of the redevelopment  
80 project in the calendar year prior to the adoption of the redevelopment project by ordinance,  
81 while tax increment financing remains in effect, but excluding personal property taxes, taxes  
82 imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels,  
83 taxes levied pursuant to section 70.500, taxes levied for the purpose of public transportation  
84 pursuant to section 94.660, licenses, fees or special assessments other than payments in lieu of  
85 taxes and penalties and interest thereon, or any sales tax imposed by a county with a charter form  
86 of government and with more than six hundred thousand but fewer than seven hundred thousand  
87 inhabitants, for the purpose of sports stadium improvement **or levied by such county under**  
88 **section 238.410 for the purpose of the county transit authority operating transportation**  
89 **facilities**, shall be allocated to, and paid by the local political subdivision collecting officer to

90 the treasurer or other designated financial officer of the municipality, who shall deposit such  
91 funds in a separate segregated account within the special allocation fund.

92 4. Beginning January 1, 1998, for redevelopment plans and projects adopted or  
93 redevelopment projects approved by ordinance and which have complied with subsections 4 to  
94 12 of this section, in addition to the payments in lieu of taxes and economic activity taxes  
95 described in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues,  
96 as defined in subsection 8 of this section, estimated for the businesses within the project area and  
97 identified by the municipality in the application required by subsection 10 of this section, over  
98 and above the amount of such taxes reported by businesses within the project area as identified  
99 by the municipality in their application prior to the approval of the redevelopment project by  
100 ordinance, while tax increment financing remains in effect, may be available for appropriation  
101 by the general assembly as provided in subsection 10 of this section to the department of  
102 economic development supplemental tax increment financing fund, from the general revenue  
103 fund, for distribution to the treasurer or other designated financial officer of the municipality  
104 with approved plans or projects.

105 5. The treasurer or other designated financial officer of the municipality with approved  
106 plans or projects shall deposit such funds in a separate segregated account within the special  
107 allocation fund established pursuant to section 99.805.

108 6. No transfer from the general revenue fund to the Missouri supplemental tax increment  
109 financing fund shall be made unless an appropriation is made from the general revenue fund for  
110 that purpose. No municipality shall commit any state revenues prior to an appropriation being  
111 made for that project. For all redevelopment plans or projects adopted or approved after  
112 December 23, 1997, appropriations from the new state revenues shall not be distributed from the  
113 Missouri supplemental tax increment financing fund into the special allocation fund unless the  
114 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes  
115 and fifty percent of economic activity taxes generated by the project shall be used for eligible  
116 redevelopment project costs while tax increment financing remains in effect. This account shall  
117 be separate from the account into which payments in lieu of taxes are deposited, and separate  
118 from the account into which economic activity taxes are deposited.

119 7. In order for the redevelopment plan or project to be eligible to receive the revenue  
120 described in subsection 4 of this section, the municipality shall comply with the requirements of  
121 subsection 10 of this section prior to the time the project or plan is adopted or approved by  
122 ordinance. The director of the department of economic development and the commissioner of  
123 the office of administration may waive the requirement that the municipality's application be  
124 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or  
125 project's approval by ordinance.



126 8. For purposes of this section, "new state revenues" means:

127 (1) The incremental increase in the general revenue portion of state sales tax revenues  
128 received pursuant to section 144.020, excluding sales taxes that are constitutionally dedicated,  
129 taxes deposited to the school district trust fund in accordance with section 144.701, sales and use  
130 taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by  
131 law. In no event shall the incremental increase include any amounts attributable to retail sales  
132 unless the municipality or authority has proven to the Missouri development finance board and  
133 the department of economic development and such entities have made a finding that the sales  
134 tax increment attributable to retail sales is from new sources which did not exist in the state  
135 during the baseline year. The incremental increase in the general revenue portion of state sales  
136 tax revenues for an existing or relocated facility shall be the amount that current state sales tax  
137 revenue exceeds the state sales tax revenue in the base year as stated in the redevelopment plan  
138 as provided in subsection 10 of this section; or

139 (2) The state income tax withheld on behalf of new employees by the employer pursuant  
140 to section 143.221 at the business located within the project as identified by the municipality.  
141 The state income tax withholding allowed by this section shall be the municipality's estimate of  
142 the amount of state income tax withheld by the employer within the redevelopment area for new  
143 employees who fill new jobs directly created by the tax increment financing project.

144 9. Subsection 4 of this section shall apply only to blighted areas located in enterprise  
145 zones, pursuant to sections 135.200 to 135.256, blighted areas located in federal empowerment  
146 zones, or to blighted areas located in central business districts or urban core areas of cities which  
147 districts or urban core areas at the time of approval of the project by ordinance, provided that the  
148 enterprise zones, federal empowerment zones or blighted areas contained one or more buildings  
149 at least fifty years old; and

150 (1) Suffered from generally declining population or property taxes over the twenty-year  
151 period immediately preceding the area's designation as a project area by ordinance; or

152 (2) Was a historic hotel located in a county of the first classification without a charter  
153 form of government with a population according to the most recent federal decennial census in  
154 excess of one hundred fifty thousand and containing a portion of a city with a population  
155 according to the most recent federal decennial census in excess of three hundred fifty thousand.

156 10. The initial appropriation of up to fifty percent of the new state revenues authorized  
157 pursuant to subsections 4 and 5 of this section shall not be made to or distributed by the  
158 department of economic development to a municipality until all of the following conditions have  
159 been satisfied:

160 (1) The director of the department of economic development or his or her designee and  
161 the commissioner of the office of administration or his or her designee have approved a tax

162 increment financing application made by the municipality for the appropriation of the new state  
163 revenues. The municipality shall include in the application the following items in addition to the  
164 items in section 99.810:

165 (a) The tax increment financing district or redevelopment area, including the businesses  
166 identified within the redevelopment area;

167 (b) The base year of state sales tax revenues or the base year of state income tax withheld  
168 on behalf of existing employees, reported by existing businesses within the project area prior to  
169 approval of the redevelopment project;

170 (c) The estimate of the incremental increase in the general revenue portion of state sales  
171 tax revenue or the estimate for the state income tax withheld by the employer on behalf of new  
172 employees expected to fill new jobs created within the redevelopment area after redevelopment;

173 (d) The official statement of any bond issue pursuant to this subsection after December  
174 23, 1997;

175 (e) An affidavit that is signed by the developer or developers attesting that the provisions  
176 of subdivision (1) of **subsection 1 of** section 99.810 have been met and specifying that the  
177 redevelopment area would not be reasonably anticipated to be developed without the  
178 appropriation of the new state revenues;

179 (f) The cost-benefit analysis required by section 99.810 includes a study of the fiscal  
180 impact on the state of Missouri; and

181 (g) The statement of election between the use of the incremental increase of the general  
182 revenue portion of the state sales tax revenues or the state income tax withheld by employers on  
183 behalf of new employees who fill new jobs created in the redevelopment area;

184 (h) The name, street and mailing address, and phone number of the mayor or chief  
185 executive officer of the municipality;

186 (i) The street address of the development site;

187 (j) The three-digit North American Industry Classification System number or numbers  
188 characterizing the development project;

189 (k) The estimated development project costs;

190 (l) The anticipated sources of funds to pay such development project costs;

191 (m) Evidence of the commitments to finance such development project costs;

192 (n) The anticipated type and term of the sources of funds to pay such development  
193 project costs;

194 (o) The anticipated type and terms of the obligations to be issued;

195 (p) The most recent equalized assessed valuation of the property within the development  
196 project area;

- 197 (q) An estimate as to the equalized assessed valuation after the development project area  
198 is developed in accordance with a development plan;
- 199 (r) The general land uses to apply in the development area;
- 200 (s) The total number of individuals employed in the development area, broken down by  
201 full-time, part-time, and temporary positions;
- 202 (t) The total number of full-time equivalent positions in the development area;
- 203 (u) The current gross wages, state income tax withholdings, and federal income tax  
204 withholdings for individuals employed in the development area;
- 205 (v) The total number of individuals employed in this state by the corporate parent of any  
206 business benefitting from public expenditures in the development area, and all subsidiaries  
207 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,  
208 and temporary positions;
- 209 (w) The number of new jobs to be created by any business benefitting from public  
210 expenditures in the development area, broken down by full-time, part-time, and temporary  
211 positions;
- 212 (x) The average hourly wage to be paid to all current and new employees at the project  
213 site, broken down by full-time, part-time, and temporary positions;
- 214 (y) For project sites located in a metropolitan statistical area, as defined by the federal  
215 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees  
216 in this state for the industries involved at the project, as established by the United States Bureau  
217 of Labor Statistics;
- 218 (z) For project sites located outside of metropolitan statistical areas, the average weekly  
219 wage paid to nonmanagerial employees in the county for industries involved at the project, as  
220 established by the United States Department of Commerce;
- 221 (aa) A list of other community and economic benefits to result from the project;
- 222 (bb) A list of all development subsidies that any business benefitting from public  
223 expenditures in the development area has previously received for the project, and the name of  
224 any other granting body from which such subsidies are sought;
- 225 (cc) A list of all other public investments made or to be made by this state or units of  
226 local government to support infrastructure or other needs generated by the project for which the  
227 funding pursuant to this section is being sought;
- 228 (dd) A statement as to whether the development project may reduce employment at any  
229 other site, within or without the state, resulting from automation, merger, acquisition, corporate  
230 restructuring, relocation, or other business activity;

231 (ee) A statement as to whether or not the project involves the relocation of work from  
232 another address and if so, the number of jobs to be relocated and the address from which they  
233 are to be relocated;

234 (ff) A list of competing businesses in the county containing the development area and  
235 in each contiguous county;

236 (gg) A market study for the development area;

237 (hh) A certification by the chief officer of the applicant as to the accuracy of the  
238 development plan;

239 (2) The methodologies used in the application for determining the base year and  
240 determining the estimate of the incremental increase in the general revenue portion of the state  
241 sales tax revenues or the state income tax withheld by employers on behalf of new employees  
242 who fill new jobs created in the redevelopment area shall be approved by the director of the  
243 department of economic development or his or her designee and the commissioner of the office  
244 of administration or his or her designee. Upon approval of the application, the director of the  
245 department of economic development or his or her designee and the commissioner of the office  
246 of administration or his or her designee shall issue a certificate of approval. The department of  
247 economic development may request the appropriation following application approval;

248 (3) The appropriation shall be either a portion of the estimate of the incremental increase  
249 in the general revenue portion of state sales tax revenues in the redevelopment area or a portion  
250 of the estimate of the state income tax withheld by the employer on behalf of new employees  
251 who fill new jobs created in the redevelopment area as indicated in the municipality's application,  
252 approved by the director of the department of economic development or his or her designee and  
253 the commissioner of the office of administration or his or her designee. At no time shall the  
254 annual amount of the new state revenues approved for disbursements from the Missouri  
255 supplemental tax increment financing fund exceed thirty-two million dollars;

256 (4) Redevelopment plans and projects receiving new state revenues shall have a duration  
257 of up to fifteen years, unless prior approval for a longer term is given by the director of the  
258 department of economic development or his or her designee and the commissioner of the office  
259 of administration or his or her designee; except that, in no case shall the duration exceed  
260 twenty-three years.

261 11. In addition to the areas authorized in subsection 9 of this section, the funding  
262 authorized pursuant to subsection 4 of this section shall also be available in a federally approved  
263 levee district, where construction of a levee begins after December 23, 1997, and which is  
264 contained within a county of the first classification without a charter form of government with  
265 a population between fifty thousand and one hundred thousand inhabitants which contains all  
266 or part of a city with a population in excess of four hundred thousand or more inhabitants.

267           12. There is hereby established within the state treasury a special fund to be known as  
268 the "Missouri Supplemental Tax Increment Financing Fund", to be administered by the  
269 department of economic development. The department shall annually distribute from the  
270 Missouri supplemental tax increment financing fund the amount of the new state revenues as  
271 appropriated as provided in the provisions of subsections 4 and 5 of this section if and only if the  
272 conditions of subsection 10 of this section are met. The fund shall also consist of any gifts,  
273 contributions, grants or bequests received from federal, private or other sources. Moneys in the  
274 Missouri supplemental tax increment financing fund shall be disbursed per project pursuant to  
275 state appropriations.

276           13. Redevelopment project costs may include, at the prerogative of the state, the portion  
277 of salaries and expenses of the department of economic development and the department of  
278 revenue reasonably allocable to each redevelopment project approved for disbursements from  
279 the Missouri supplemental tax increment financing fund for the ongoing administrative functions  
280 associated with such redevelopment project. Such amounts shall be recovered from new state  
281 revenues deposited into the Missouri supplemental tax increment financing fund created under  
282 this section.

283           14. For redevelopment plans or projects approved by ordinance that result in net new  
284 jobs from the relocation of a national headquarters from another state to the area of the  
285 redevelopment project, the economic activity taxes and new state tax revenues shall not be based  
286 on a calculation of the incremental increase in taxes as compared to the base year or prior  
287 calendar year for such redevelopment project, rather the incremental increase shall be the amount  
288 of total taxes generated from the net new jobs brought in by the national headquarters from  
289 another state. In no event shall this subsection be construed to allow a redevelopment project  
290 to receive an appropriation in excess of up to fifty percent of the new state revenues.

          137.010. The following words, terms and phrases when used in laws governing taxation  
2 and revenue in the state of Missouri shall have the meanings ascribed to them in this section,  
3 except when the context clearly indicates a different meaning:

4           (1) "Grain and other agricultural crops in an unmanufactured condition" shall mean  
5 grains and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley,  
6 kafir, rye, flax, grain sorghums, cotton, and such other products as are usually stored in grain and  
7 other elevators and on farms; but excluding such grains and other agricultural crops after being  
8 processed into products of such processing, when packaged or sacked. The term "processing"  
9 shall not include hulling, cleaning, drying, grating, or polishing;

10           (2) "Hydroelectric power generating equipment", very-low-head turbine generators with  
11 a nameplate generating capacity of at least four hundred kilowatts but not more than six hundred  
12 kilowatts and machinery and equipment used directly in the production, generation, conversion,

13 storage, or conveyance of hydroelectric power to land-based devices and appurtenances used in  
14 the transmission of electrical energy;

15 (3) "Intangible personal property", for the purpose of taxation, shall include all property  
16 other than real property and tangible personal property, as defined by this section;

17 (4) "Real property" includes land itself, whether laid out in town lots or otherwise, and  
18 all growing crops, buildings, structures, improvements and fixtures of whatever kind thereon  
19 **including those which are not owned by the owner of the land upon which they are located**,  
20 hydroelectric power generating equipment, the installed poles used in the transmission or  
21 reception of electrical energy, audio signals, video signals or similar purposes, provided the  
22 owner of such installed poles is also an owner of a fee simple interest, possessor of an easement,  
23 holder of a license or franchise, or is the beneficiary of a right-of-way dedicated for public utility  
24 purposes for the underlying land; attached wires, transformers, amplifiers, substations, and other  
25 such devices and appurtenances used in the transmission or reception of electrical energy, audio  
26 signals, video signals or similar purposes when owned by the owner of the installed poles,  
27 otherwise such items are considered personal property; and stationary property used for  
28 transportation of liquid and gaseous products, including, but not limited to, petroleum products,  
29 natural gas, water, and sewage;

30 (5) "Tangible personal property" includes every tangible thing being the subject of  
31 ownership or part ownership whether animate or inanimate, other than money, and not forming  
32 part or parcel of real property as herein defined, but does not include household goods, furniture,  
33 wearing apparel and articles of personal use and adornment, as defined by the state tax  
34 commission, owned and used by a person in his home or dwelling place.

140.010. All real estate upon which the taxes remain unpaid on the first day of January,  
2 annually, are delinquent, and the county collector shall enforce the lien of the state thereon, as  
3 required by this chapter. Any failure to properly return the delinquent list, as required by this  
4 chapter, in no way affects the validity of the assessment and levy of taxes, nor of the foreclosure  
5 and sale by which the collection of the taxes is enforced, nor in any manner affects the lien of  
6 the state on the delinquent real estate for the taxes unpaid thereon. **As used in this chapter,**  
7 **“real estate” shall mean “real property” as defined in subsection (4) of section 137.010 and**  
8 **shall include real property improvements and fixtures which are not owned by the owner**  
9 **of the land upon which they are located. References in this chapter to real estate, property,**  
10 **tract, lot, land, or similar terms for real property subject to delinquent taxes shall be read,**  
11 **where reasonable and appropriate, to include real property improvements and fixtures**  
12 **which are not owned by the owner of the land upon which it is located.**

140.150. 1. All [lands] **real property as defined by subsection (4) of section 137.010**,  
2 lots, mineral rights, and royalty interests on which taxes or neighborhood improvement district

3 special assessments are delinquent and unpaid are subject to sale to discharge the lien for the  
4 delinquent and unpaid taxes or unpaid special assessments as provided for in this chapter on the  
5 fourth Monday in August of each year.

6         2. No real property **as defined by subsection (4) of section 137.010**, lots, mineral rights,  
7 or royalty interests shall be sold for state, county or city taxes or special assessments without  
8 judicial proceedings, unless the notice of sale contains the names of all record owners thereof,  
9 or the names of all owners appearing on the land tax book and all other information required by  
10 law. Delinquent taxes or unpaid special assessments, penalty, interest and costs due thereon may  
11 be paid to the county collector at any time before the property is sold therefor. The collector  
12 shall send notices to the publicly recorded owner of record before any delinquent and unpaid  
13 taxes or unpaid special assessments as specified in this section subject to sale are published. The  
14 first notice shall be by first class mail. A second notice shall be sent by certified mail only if the  
15 assessed valuation of the property is greater than one thousand dollars. If the assessed valuation  
16 of the property is not greater than one thousand dollars, only the first notice shall be required.  
17 If any second notice sent by certified mail under this section is returned to the collector unsigned,  
18 then notice shall be sent before the sale by first class mail to both the owner of record and the  
19 occupant of the real property. The postage for the mailing of the notices shall be paid out of the  
20 county treasury, and such costs shall be added to the costs of conducting the sale, and the county  
21 treasury shall be reimbursed to the extent that such postage costs are recovered at the sale. The  
22 failure of the taxpayer or the publicly recorded owner to receive the notice provided for in this  
23 section shall not relieve the taxpayer or publicly recorded owner of any tax liability imposed by  
24 law.

25         3. The entry in the back tax book by the county clerk of the delinquent [lands] **real**  
26 **property as defined by subsection (4) of section 137.010**, lots, mineral rights, and royalty  
27 interests constitutes a levy upon the delinquent lands, lots, mineral rights, and royalty interests  
28 for the purpose of enforcing the lien of delinquent and unpaid taxes or unpaid special  
29 assessments as provided in section 67.469, together with penalty, interest and costs.

140.170. 1. Except for lands described in subsection 7 of this section, the county  
2 collector shall cause a copy of the list of delinquent lands and lots to be printed in some  
3 newspaper of general circulation published in the county for three consecutive weeks, one  
4 insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth  
5 Monday in August.

6         2. In addition to the names of all record owners or the names of all owners appearing on  
7 the land tax book it is only necessary in the printed and published list to state in the aggregate  
8 the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

9           3. To the list shall be attached and in like manner printed and published a notice of said  
10 lands and lots stating that said land and lots will be sold at public auction to discharge the taxes,  
11 penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such  
12 county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day  
13 and continuing from day to day thereafter until all are offered.

14           4. The county collector, on or before the day of sale, shall insert at the foot of the list on  
15 his record a copy of the notice and certify on his record immediately following the notice the  
16 name of the newspaper of the county in which the notice was printed and published and the dates  
17 of insertions thereof in the newspaper.

18           5. The expense of such printing shall be paid out of the county treasury and shall not  
19 exceed the rate provided for in chapter 493, relating to legal publications, notices and  
20 advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the  
21 costs of the sale of any land or lot contained in the list.

22           6. The county collector shall cause the affidavit of the printer, editor or publisher of the  
23 newspaper in which the list of delinquent lands and notice of sale was published, as provided by  
24 section 493.060, with the list and notice attached, to be recorded in the office of the recorder of  
25 deeds of the county, and the recorder shall not charge or receive any fees for recording the same.

26           7. The county collector may have a separate list of such lands, without legal descriptions  
27 or the names of the record owners, printed in a newspaper of general circulation published in  
28 such county for three consecutive weeks before the sale of such lands for a parcel or lot of land  
29 that:

30           (1) Has an assessed value of one thousand dollars or less and has been advertised  
31 previously; or

32           (2) Is a lot in a development of twenty or more lots and such lot has an assessed value  
33 of one thousand dollars or less. The notice shall state that legal descriptions and the names of  
34 the record owners of such lands shall be posted at any county courthouse within the county and  
35 the office of the county collector.

36           8. If, in the opinion of the county collector, an adequate legal description of the  
37 delinquent land and lots cannot be obtained through researching the documents available through  
38 the recorder of deeds, the collector may commission a professional land surveyor to prepare an  
39 adequate legal description of the delinquent land and lots in question. The costs of any  
40 commissioned land survey deemed necessary by the county collector shall be taxed as part of the  
41 costs of the sale of any land or lots contained in the list prepared under this section.

42           **9. If the county collector lists an improvement to real property or fixture which is**  
43 **not owned by the owner of the land upon which it is located, the county collector shall set**  
44 **out the parcel or locator number of the real property improvement or fixture, a legal**



45 **description of the land upon which the improvement or fixture is located, and a clear**  
46 **statement that only the real property improvement or fixture is subject to sale or**  
47 **conveyance for taxes and not the underlying land.**

140.470. 1. In case circumstances should exist requiring any variation from the  
2 foregoing form, in the recital part thereof, the necessary change shall be made by the county  
3 collector executing such deed, and the same shall not be vitiated by any such change, provided  
4 the substance be retained. **Such circumstances shall include, but not be limited to, a**  
5 **description of a real property improvement or fixture which is not owned by the owner of**  
6 **the land upon which it is located, in which case the county collector shall provide the parcel**  
7 **or locator number of the improvement or fixture, the legal description of the underlying**  
8 **land, and a clear statement that only the real property improvement or fixture is being sold**  
9 **or conveyed.**

10 2. The county collector shall be entitled to demand and receive from the person applying  
11 therefor, for each tax deed, one dollar and fifty cents, which shall include the acknowledgment.

140.530. No sale or conveyance of land for taxes shall be valid if at the time of being  
2 listed such land shall not have been liable to taxation, or, if liable, the taxes thereon shall have  
3 been paid before sale, or if the description is so imperfect as to fail to describe the land or lot  
4 with reasonable certainty and for the first two enumerated causes, the money paid by the  
5 purchaser at such void sale shall be refunded, with interest, out of the county treasury, on order  
6 of the county commission. **When the county collector sells or conveys real property**  
7 **improvements or fixtures which are not owned by the owner of the land upon which they**  
8 **are located, such property shall be described with reasonable certainty if the county**  
9 **collector states the parcel or locator number of the improvement or fixture, the legal**  
10 **description of the underlying land, and a clear statement that only the real property**  
11 **improvement or fixture is being sold or conveyed.**

143.115. 1. As used in this section, the following terms mean:

2 (1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted  
3 gross income to determine Missouri taxable income for the tax year in which such  
4 deduction is claimed;

5 (2) "Made in America", manufactured or produced within the United States of  
6 America or, if premanufactured, having a fair market value at least seventy percent of  
7 which results from domestic labor and materials;

8 (3) "Storm shelter", an above-ground safe room or an in-ground shelter in this  
9 state in the taxpayer's primary residence or on the taxpayer's real property that protects  
10 from injury or death caused by dangerous and extreme windstorms, that is in compliance  
11 with the requirements established in the Federal Emergency Management Agency's

12 **Publication 320 or its successor publication in effect at the time the storm shelter was**  
13 **completed, and that is made in America;**

14 **(4) "Taxpayer", any individual who is a resident of this state and who is subject to**  
15 **the income tax imposed in this chapter.**

16 **2. In addition to all deductions listed in this chapter, for all taxable years beginning**  
17 **on or after January 1, 2013, a taxpayer shall be allowed a deduction for the costs incurred**  
18 **in constructing or installing a storm shelter. The deduction amount shall be equal to the**  
19 **lesser of the full amount of the costs incurred in constructing the storm shelter or two**  
20 **thousand five hundred dollars. No taxpayer shall claim a tax deduction more than once**  
21 **under this section, and no deduction shall be issued for more than one storm shelter**  
22 **constructed or installed by such taxpayer for the taxpayer's primary residence.**

23 **3. The aggregate amount of tax deductions which may be issued under this section**  
24 **in any one fiscal year shall not exceed two million dollars. If the amount of tax deductions**  
25 **claimed under this section exceeds two million dollars, the director of the department of**  
26 **revenue shall establish a procedure by which, from the beginning of the fiscal year until**  
27 **some point in time later in the fiscal year to be determined by the director, the cumulative**  
28 **amount of tax deductions are equally apportioned among all taxpayers allowed a tax**  
29 **deduction under this section. The director may establish more than one period of time and**  
30 **reapportion more than once during each fiscal year. To the maximum extent possible, the**  
31 **director shall establish the procedure described in this subsection in such a manner as to**  
32 **ensure that taxpayers can claim all the tax deductions possible up to the cumulative**  
33 **amount of tax deductions available for the fiscal year.**

34 **4. The department of revenue shall establish the procedure by which the deduction**  
35 **provided in this section may be claimed, and may promulgate rules to implement the**  
36 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**  
37 **536.010, that is created under the authority delegated in this section shall become effective**  
38 **only if it complies with and is subject to all of the provisions of chapter 536 and, if**  
39 **applicable, section 536.028. This section and chapter 536 are nonseverable and if any of**  
40 **the powers vested with the general assembly under chapter 536 to review, to delay the**  
41 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**  
42 **then the grant of rulemaking authority and any rule proposed or adopted after August 28,**  
43 **2012, shall be invalid and void.**

44 **5. Under section 23.253 of the Missouri sunset act:**

45 **(1) The provisions of the new program authorized under this section shall**  
46 **automatically sunset on December thirty-first six years after the effective date of this**  
47 **section unless reauthorized by an act of the general assembly; and**

48           **(2) If such program is reauthorized, the program authorized under this section**  
49 **shall automatically sunset on December thirty-first twelve years after the effective date of**  
50 **the reauthorization of this section; and**

51           **(3) This section shall terminate on September first of the calendar year immediately**  
52 **following the calendar year in which the program authorized under this section is sunset.**

**321.228. 1. As used in this section, the following terms shall mean:**

2           **(1) "Residential construction", new construction and erection of detached single-**  
3 **family or two-family dwellings or the development of land to be used for detached single-**  
4 **family or two-family dwellings;**

5           **(2) "Residential construction regulatory system", any bylaw, ordinance, order,**  
6 **rule, or regulation adopted, implemented, or enforced by any city, town, village, or county**  
7 **that pertains to residential construction, to any permitting system, or program relating to**  
8 **residential construction, including but not limited to the use or occupancy by the initial**  
9 **occupant thereof, or to any system or program for the inspection of residential**  
10 **construction. Residential construction regulatory system also includes the whole or any**  
11 **part of a nationally recognized model code, with or without amendments specific to such**  
12 **city, town, village, or county.**

13           **2. Notwithstanding the provisions of any other law to the contrary, if a city, town,**  
14 **village, or county adopts or has adopted, implements, and enforces a residential**  
15 **construction regulatory system applicable to residential construction within its jurisdiction,**  
16 **any fire protection districts wholly or partly located within such city, town, village, or**  
17 **county shall be without power, authority, or privilege to enforce or implement a residential**  
18 **construction regulatory system purporting to be applicable to any residential construction**  
19 **within such city, town, village, or county. Any such residential construction regulatory**  
20 **system adopted by a fire protection district or its board shall be treated as advisory only**  
21 **and shall not be enforced by such fire protection district or its board.**

22           **3. Notwithstanding the provisions of any other law to the contrary, fire protection**  
23 **districts:**

24           **(1) May inspect the alteration, enlargement, replacement or repair of a detached**  
25 **single-family or two-family dwelling; and**

26           **(2) Shall not collect a fee for the services described in subdivision (1) of this**  
27 **subsection.**

339.501. 1. Beginning July 1, 1999, it shall be unlawful for any person in this state to  
2 act as a real estate appraiser, or to directly or indirectly, engage or assume to engage in the  
3 business of real estate appraisal or to advertise or hold himself or herself out as engaging in or

4 conducting such business without first obtaining a license or certificate issued by the Missouri  
5 real estate appraisers commission as provided in sections 339.500 to 339.549.

6 2. No license or certificate shall be issued pursuant to sections 339.500 to 339.549 to a  
7 partnership, association, corporation, firm or group; except that, nothing in this section shall  
8 preclude a state-licensed or state-certified real estate appraiser from rendering appraisals for, or  
9 on behalf of, a partnership, association, corporation, firm or group, provided the appraisal report  
10 is prepared by, or under the immediate personal direction of the state-licensed or state-certified  
11 real estate appraiser and is reviewed and signed by such state-licensed or state-certified appraiser.

12 3. Any person who is not state licensed or state certified pursuant to sections 339.500  
13 to 339.549 may assist a state-licensed or state-certified real estate appraiser in the performance  
14 of an appraisal; provided that, such person is personally supervised by a state-licensed or  
15 state-certified appraiser and provided further that any appraisal report rendered in connection  
16 with the appraisal is reviewed and signed by the state-licensed or state-certified real estate  
17 appraiser.

18 4. Nothing in sections 339.500 to 339.549 shall abridge, infringe upon or otherwise  
19 restrict the right to use the term "certified ad valorem tax appraiser" or any similar term by  
20 persons performing ad valorem tax appraisals.

21 5. The provisions of sections 339.500 to 339.549 shall not be construed to require a  
22 license or certificate for:

23 (1) Any person, partnership, association or corporation who, as owner, performs  
24 appraisals of property owned by such person, partnership, association or corporation;

25 (2) Any licensed real estate broker or salesperson who prepares a comparative market  
26 analysis or a broker price opinion;

27 (3) Any employee of a local, state or federal agency who performs appraisal services  
28 within the scope of his or her employment; except that, this exemption shall not apply where any  
29 local, state or federal agency requires an employee to be registered, licensed or certified to  
30 perform appraisal services;

31 (4) Any employee of a federal or state-regulated lending agency or institution;

32 (5) Any agent of a federal or state-regulated lending agency or institution in a county of  
33 third or fourth classification;

34 **(6) Any person employed by the property owner or agent of the property owner to**  
35 **represent that property owner in any proceeding appealing the assessment of the owner's**  
36 **property as authorized in chapter 138.**

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