

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 83**  
**97TH GENERAL ASSEMBLY**

0491H.11C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 32.087, 34.040, 50.622, 52.230, 52.240, 52.250, 67.457, 67.463, 67.469, 67.1521, 137.016, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, 140.730, 143.790, 144.020, 144.021, 144.030, 144.069, 144.071, 144.190, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, 177.011, 177.088, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 302.302, 302.341, 321.015, 321.017, 321.210, 321.690, 407.485, 476.385, and 577.041, RSMo, and 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, merged with conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480,

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.

ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and to enact in lieu thereof seventy-nine new sections relating to political subdivisions with penalty provisions, an emergency clause for a certain section, and an effective date for certain sections.

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

Section A. Sections 32.087, 34.040, 50.622, 52.230, 52.240, 52.250, 67.457, 67.463, 2 67.469, 67.1521, 137.016, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 3 140.405, 140.460, 140.470, 140.665, 140.730, 143.790, 144.020, 144.021, 144.030, 144.069, 4 144.071, 144.190, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, 177.011, 5 177.088, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 6 184.845, 184.850, 184.865, 302.302, 302.341, 321.015, 321.017, 321.210, 321.690, 407.485, 7 476.385, and 577.041, RSMo, and 302.060 as enacted by conference committee substitute for 8 senate substitute for senate committee substitute for house committee substitute for house bill 9 no. 1402, merged with conference committee substitute for house committee substitute no. 2 for 10 senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular 11 session, and section 302.060 as enacted by conference committee substitute for senate substitute 12 for senate committee substitute for house committee substitute for house bill no. 1402, ninety- 13 sixth general assembly, second regular session, and section 302.304 as enacted by conference 14 committee substitute for house committee substitute no. 2 for senate committee substitute for 15 senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.304 16 as enacted by conference committee substitute for house committee substitute for senate 17 committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second 18 regular session, and section 302.309 as enacted by conference committee substitute for senate 19 substitute for senate committee substitute for house committee substitute for house bill no. 1402, 20 ninety-sixth general assembly, second regular session, and section 302.309 as enacted by 21 conference committee substitute for house committee substitute no. 2 for senate committee 22 substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and 23 section 302.525 as enacted by conference committee substitute for house committee substitute 24 no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, 25 second regular session, and section 302.525 as enacted by conference committee substitute for

26 house committee substitute for senate committee substitute for senate bills nos. 930 & 947,  
27 ninety-fourth general assembly, second regular session, are repealed and seventy-nine new  
28 sections enacted in lieu thereof, to be known as sections 32.029, 32.087, 32.400, 34.040, 50.622,  
29 52.230, 52.240, 52.250, 67.457, 67.463, 67.469, 67.1521, 67.2050, 92.387, 137.016, 139.160,  
30 139.170, 140.050, 140.115, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470,  
31 140.665, 140.730, 143.145, 143.789, 143.790, 144.020, 144.021, 144.030, 144.069, 144.071,  
32 144.190, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, 144.810, 162.1174,  
33 162.1176, 162.1178, 177.011, 177.088, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827,  
34 184.830, 184.835, 184.840, 184.845, 184.847, 184.850, 184.865, 302.060, 302.302, 302.304,  
35 302.309, 302.341, 302.525, 321.015, 321.017, 321.210, 321.690, 348.273, 348.274, 407.485,  
36 476.385, 577.041, and 1 to read as follows:

**32.029. 1. This act shall be known and may be cited as the "Paperless Documents  
2 and Forms Act".**

3 **2. Beginning no later than January 1, 2014, the department of revenue shall, by**  
4 **January 1, 2020, develop and implement a method by which all documents and forms**  
5 **provided to the public by the department, as well as any records, reports, returns, or other**  
6 **documents required by the department, relating to taxes imposed under chapters 142, 143,**  
7 **144, and 149, and fees imposed under sections 260.262 and 260.273, are available in an**  
8 **electronic format online and are capable of electronic submission to the department. This**  
9 **section shall not be construed to prohibit the submission of paper forms to the department**  
10 **or to require the department to allow electronic filing of a form that requires a notary or**  
11 **authorization by a third party in order to be effective, or when any other document**  
12 **associated with the form, either expressly or by implication, requires a third party to**  
13 **notarize, authorize, or issue the document. Notwithstanding any other provision of law to**  
14 **the contrary, no electronic form shall be invalid solely because a paper version of the form**  
15 **has been incorporated or otherwise referenced in a rule.**

16 **3. This section shall not authorize the creation of state-run tax electronic filing of**  
17 **individual income tax returns.**

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

6 2. Any local sales tax so adopted shall become effective on the first day of the second  
7 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,

8 except as provided in subsection 18 of this section, **and shall be imposed on all transactions**  
9 **on which the Missouri state sales tax is imposed.**

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

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

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

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

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

43  YES  NO

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

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

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

64 **(5) In addition to the requirement that the ballot question set forth in subdivision**  
65 **(2) of this subsection be placed before the voters on or after the general election in**  
66 **November 2014, and on or before the general election in November 2016, whenever the**  
67 **governing body of any local taxing jurisdiction imposing a local sales tax on the sale of**  
68 **motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen**  
69 **percent of the registered voters of such jurisdiction voting in the last gubernatorial election**  
70 **and calling for a proposal to be placed on the ballot at any election to repeal application**  
71 **of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors**  
72 **purchased from a source other than a licensed Missouri dealer, the governing body shall**  
73 **submit to the voters of such jurisdiction a proposal to repeal application of the local sales**  
74 **tax to such titling. If a majority of the votes cast by the registered voters voting thereon**  
75 **are in favor of the proposal to repeal application of the local sales tax to such titling, then**  
76 **the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats,**  
77 **and outboard motors purchased from a source other than a licensed Missouri dealer. If**  
78 **a majority of the votes cast by the registered voters voting thereon are opposed to the**

79 **proposal to repeal application of the local sales tax to such titling, such application shall**  
80 **remain in effect.**

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

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

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

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

103 8. All exemptions granted to agencies of government, organizations, persons and to the  
104 sale of certain articles and items of tangible personal property and taxable services under the  
105 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter  
106 be amended, it being the intent of this general assembly to ensure that the same sales tax  
107 exemptions granted from the state sales tax law also be granted under the local sales tax law, are  
108 hereby made applicable to the imposition and collection of all local sales taxes imposed under  
109 the local sales tax law.

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

114 a form of exemption certificate for an exemption from any local sales tax imposed by the local  
115 sales tax law.

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

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

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

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

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

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

148 14. The director of revenue and any of his deputies, assistants and employees who have  
149 any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,

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

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

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

175         17. Where property is seized by the director of revenue under the provisions of any law  
176 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed  
177 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax  
178 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join  
179 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing  
180 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums  
181 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

182         18. If a local sales tax has been in effect for at least one year under the provisions of the  
183 local sales tax law and voters approve reimposition of the same local sales tax at the same rate  
184 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,  
185 the tax so reimposed shall become effective the first day of the first calendar quarter after the



186 director receives a certified copy of the ordinance, order or resolution accompanied by a map  
187 clearly showing the boundaries thereof and the results of such election, provided that such  
188 ordinance, order or resolution and all necessary accompanying materials are received by the  
189 director at least thirty days prior to the expiration of such tax. Any administrative cost or  
190 expense incurred by the state as a result of the provisions of this subsection shall be paid by the  
191 city or county reimposing such tax.

**32.400. 1. For the purposes of this section, “electronic means” shall mean, but is  
2 not limited to, electronic mail or a secure site maintained by the state of Missouri for such  
3 purpose.**

**4 2. Notwithstanding any other provision of law, the director of the department of  
5 revenue may notify persons and their authorized representative using electronic means to  
6 fulfill the duties and functions of the department of revenue relating to the administration  
7 of motor vehicle licensing, driver licensing, and collection of all taxes and fees payable to  
8 the state as provided by law. Any statutory requirements for the department of revenue  
9 to provide notification to any person are satisfied by electronic mail when the person has  
10 agreed to such notification and the electronic notification is sent to the provided electronic  
11 mail address.**

**12 3. The requirement of certified mailing as used in those sections relating to the  
13 administration of motor vehicle licensing, driver licensing, and collection of all taxes and  
14 fees payable to the state as provided by law is satisfied by use of electronic means if the  
15 taxpayer or license holder has agreed to such notification and the electronic notification  
16 is sent to the electronic mail address.**

**17 4. The director of the department of revenue may promulgate rules and regulations  
18 to administer the provisions of this section. Any rule or portion of a rule, as that term is  
19 defined in section 536.010, that is created under the authority delegated in this section shall  
20 become effective only if it complies with and is subject to all of the provisions of chapter  
21 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and  
22 if any of the powers vested with the general assembly pursuant to chapter 536 to review,  
23 to delay the effective date, or to disapprove and annul a rule are subsequently held  
24 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted  
25 after August 28, 2013, shall be invalid and void.**

34.040. 1. All purchases in excess of three thousand dollars shall be based on  
2 competitive bids, except as otherwise provided in this chapter.

3 2. On any purchase where the estimated expenditure shall be twenty-five thousand  
4 dollars or over, except as provided in subsection 5 of this section, the commissioner of  
5 administration shall:

6 (1) Advertise for bids in at least two daily newspapers of general circulation in such  
7 places as are most likely to reach prospective bidders and may advertise in at least two weekly  
8 minority newspapers and may provide such information through an electronic medium available  
9 to the general public at least five days before bids for such purchases are to be opened. Other  
10 methods of advertisement, which may include minority business purchase councils, however,  
11 may be adopted by the commissioner of administration when such other methods are deemed  
12 more advantageous for the supplies to be purchased;

13 (2) Post a notice of the proposed purchase in his or her office; and

14 (3) Solicit bids by mail or other reasonable method generally available to the public from  
15 prospective suppliers. All bids for such supplies shall be mailed or delivered to the office of the  
16 commissioner of administration so as to reach such office before the time set for opening bids.

17 3. The contract shall be let to the lowest and best bidder. The commissioner of  
18 administration shall have the right to reject any or all bids and advertise for new bids, or purchase  
19 the required supplies on the open market if they can be so purchased at a better price. When bids  
20 received pursuant to this section are unreasonable or unacceptable as to terms and conditions,  
21 noncompetitive, or the low bid exceeds available funds and it is determined in writing by the  
22 commissioner of administration that time or other circumstances will not permit the delay  
23 required to resolicit competitive bids, a contract may be negotiated pursuant to this section,  
24 provided that each responsible bidder who submitted such bid under the original solicitation is  
25 notified of the determination and is given a reasonable opportunity to modify their bid and  
26 submit a best and final bid to the state. In cases where the bids received are noncompetitive or  
27 the low bid exceeds available funds, the negotiated price shall be lower than the lowest rejected  
28 bid of any responsible bidder under the original solicitation.

29 **4. The director of the department of revenue shall follow bidding procedures**  
30 **pursuant to this section and may promulgate rules necessary to establish such procedures.**  
31 **No points shall be awarded on a request for proposal for a contract license office to a**  
32 **bidder for a return-to-the-state provision offer.**

33 **5.** All bids shall be based on standard specifications wherever such specifications have  
34 been approved by the commissioner of administration. The commissioner of administration shall  
35 make rules governing the delivery, inspection, storage and distribution of all supplies so  
36 purchased and governing the manner in which all claims for supplies delivered shall be  
37 submitted, examined, approved and paid. The commissioner shall determine the amount of bond  
38 or deposit and the character thereof which shall accompany bids or contracts.

39 [5] **6.** The department of natural resources may, without the approval of the  
40 commissioner of administration required pursuant to this section, enter into contracts of up to  
41 five hundred thousand dollars to abate illegal waste tire sites pursuant to section 260.276 when

42 the director of the department determines that urgent action is needed to protect public health,  
43 safety, natural resources or the environment. The department shall follow bidding procedures  
44 pursuant to this section and may promulgate rules necessary to establish such procedures. Any  
45 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
46 authority delegated in this section shall become effective only if it complies with and is subject  
47 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
48 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
49 to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are  
50 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
51 or adopted after August 28, 1999, shall be invalid and void.

52 [6] 7. The commissioner of administration and other agencies to which the state  
53 purchasing law applies shall not contract for goods or services with a vendor if the vendor or an  
54 affiliate of the vendor makes sales at retail of tangible personal property or for the purpose of  
55 storage, use, or consumption in this state but fails to collect and properly pay the tax as provided  
56 in chapter 144. For the purposes of this section, "affiliate of the vendor" shall mean any person  
57 or entity that is controlled by or is under common control with the vendor, whether through stock  
58 ownership or otherwise.

50.622. 1. Any county may amend the annual budget during any fiscal year in which the  
2 county receives additional funds, and such amount or source, including but not limited to, federal  
3 or state grants or private donations, could not be estimated when the budget was adopted. The  
4 county shall follow the same procedures as required in sections 50.525 to 50.745 for adoption  
5 of the annual budget to amend its budget during a fiscal year, **except that the notice provided**  
6 **for in section 50.600 shall be extended to thirty days for purposes of this section, and such**  
7 **notice shall include a published summary of the proposed reductions and an explanation**  
8 **of the shortfall.**

9 2. Any county may decrease its annual budget twice during any fiscal year in which  
10 the county experiences a verifiable decline in funds of two percent or higher, and such  
11 amount could not be estimated or anticipated when the budget was adopted, provided that  
12 any decrease in appropriations shall not unduly affect any one officeholder. Before any  
13 reduction affecting an independently elected officeholder can occur, negotiations shall take  
14 place with all officeholders who receive funds from the affected category of funds in an  
15 attempt to cover the shortfall.

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

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

20           **5. Notwithstanding the provisions of this section, no charter county shall be**  
21 **restricted from amending its budget under the terms of its charter.**

2           52.230. 1. Each year the collectors of revenue in all counties of the first class not having  
3 a charter form of government, and in all second, third and fourth class counties of the state, not  
4 under township organization, shall mail to all resident taxpayers, at least thirty days prior to  
5 delinquent date, a statement of all real and tangible personal property taxes due and assessed on  
6 the current tax books in the name of the taxpayers. Such statement shall also include the amount  
7 of real and tangible personal property taxes delinquent at the time of the mailing of the statement,  
8 including any interest and penalties associated with the delinquent taxes. Such statement shall  
9 declare upon its face, or by an attachment thereto, that they are delinquent at the time such  
10 statement is mailed for an amount of real or tangible personal property taxes, or both. A  
11 collector of revenue or other collection authority charged with the duty of tax or license  
12 collection may refuse to accept payment not accompanied by such statement. Refusal by the  
13 collector of revenue to accept payment not accompanied by such statement shall not relieve or  
14 delay the levy of interest and penalty on any overdue unpaid tax or license. Collectors shall also  
15 mail tax receipts for all the taxes received by mail.

16           **2. The collectors of revenue may electronically transmit the statement required**  
17 **under subsection 1 of this section to the electronic address provided and authorized by the**  
18 **taxpayer to the collector of revenue. Any electronic address provided by a taxpayer to the**  
19 **collector of revenue for purposes of this subsection shall be a closed record under chapter**  
**610.**

2           52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the  
3 address of the taxpayer as shown by the county assessor on the current tax books[, and] . Postage  
4 for the mailing of the statements and receipts shall be furnished by the county commission, **or**  
5 **the statement and receipt may be transmitted electronically to the electronic address**  
6 **provided and authorized by the taxpayer to the collector of revenue.** The failure of the  
7 taxpayer to receive the notice provided for in section 52.230 in no case relieves the taxpayer of  
8 any tax liability imposed by law.

9           **2. No penalty or interest imposed under any law shall be charged on any real or**  
10 **personal property tax when the county collector certifies that due to system failures or**  
11 **other reason, the statement required by section 52.230 was mailed less than thirty days**  
12 **prior to the delinquent date and that the taxpayer paid taxes owed by fifteen days after the**  
13 **delinquent date or fifteen days after the certified date of mailing, whichever is later.**

14           **3. No penalty or interest imposed under any law shall be charged on any real or personal**  
15 **property tax when there is clear and convincing evidence that the county made an error or**  
**omission in determining taxes owed by a taxpayer.**

16 [2.] 4. Any taxpayer claiming that the county made an error or omission in determining  
17 taxes owed may submit a written request for a refund of penalties, interest, or taxes to the county  
18 commission or governing body of the county. If the county commission or governing body of  
19 the county approves the refund, then such penalties, interest, or taxes shall be refunded as  
20 provided in [subsection 6 of] section 139.031. The county commission shall approve or  
21 disapprove the taxpayer's written request within thirty days of receiving said request. The county  
22 collector shall refund penalties, interest, and taxes if the county made an error or omission in  
23 determining taxes owed by the taxpayer.

24 [3.] 5. Nothing in this section shall relieve a taxpayer from paying taxes owed by  
25 December thirty-first and paying penalties and interest owed for failing to pay all taxes by  
26 December thirty-first, **except with regard to penalties and interest as provided under**  
27 **subsection 2 of this section.**

28 **6. This section shall expire on July 1, 2016.**

52.250. The collectors in [third class] **all** counties shall collect a fee of one-half of one  
2 percent of all current taxes collected, including current delinquent taxes, exclusive of all current  
3 railroad and utility taxes collected on behalf of the county, as compensation for mailing the  
4 statements and receipts. All fees collected pursuant to this section shall be collected on behalf  
5 of the county and shall be paid into the county treasury. [Notwithstanding any provisions of law  
6 to the contrary, or any other provision of law in conflict with the provisions of this section, in  
7 all counties which become counties of the second or fourth classification after December 31,  
8 2000, one-half of one percent of all current taxes collected, including current delinquent taxes  
9 allocable to each taxing authority within the county and the county shall continue to be deducted  
10 each year for mailing the statements and receipts, exclusive of all current railroad and utility  
11 taxes collected, and shall be deposited into the county general fund as required by this section  
12 as if the county had retained its classification as a county of either the third or the fourth  
13 classification. Collectors in third and fourth class counties are entitled to collect such fees  
14 immediately upon an order of the circuit court pursuant to section 139.031.] If the protest is later  
15 sustained and a portion of the taxes so paid is returned to the taxpayer the county shall return that  
16 portion of the fee collected on the amount returned to the taxpayer. Such county collector may  
17 accept credit cards as proper form of payment of outstanding taxes due. No county collector may  
18 charge a surcharge for payment by credit card which exceeds the fee or surcharge charged by the  
19 credit card bank for its service.

67.457. 1. To establish a neighborhood improvement district, the governing body of any  
2 city or county shall comply with either of the procedures described in subsection 2 or 3 of this  
3 section.

4           2. The governing body of any city or county proposing to create a neighborhood  
5 improvement district may by resolution submit the question of creating such district to all  
6 qualified voters residing within such district at a general or special election called for that  
7 purpose. Such resolution shall set forth the project name for the proposed improvement, the  
8 general nature of the proposed improvement, the estimated cost of such improvement, the  
9 boundaries of the proposed neighborhood improvement district to be assessed, and the proposed  
10 method or methods of assessment of real property within the district, including any provision for  
11 the annual assessment of maintenance costs of the improvement in each year during the term of  
12 the bonds issued for the original improvement and after such bonds are paid in full. The  
13 governing body of the city or county may create a neighborhood improvement district when the  
14 question of creating such district has been approved by the vote of the percentage of electors  
15 within such district voting thereon that is equal to the percentage of voter approval required for  
16 the issuance of general obligation bonds of such city or county under article VI, section 26 of the  
17 constitution of this state. The notice of election containing the question of creating a  
18 neighborhood improvement district shall contain the project name for the proposed  
19 improvement, the general nature of the proposed improvement, the estimated cost of such  
20 improvement, the boundaries of the proposed neighborhood improvement district to be assessed,  
21 the proposed method or methods of assessment of real property within the district, including any  
22 provision for the annual assessment of maintenance costs of the improvement in each year after  
23 the bonds issued for the original improvement are paid in full, and a statement that the final cost  
24 of such improvement assessed against real property within the district and the amount of general  
25 obligation bonds issued therefor shall not exceed the estimated cost of such improvement, as  
26 stated in such notice, by more than twenty-five percent, and that the annual assessment for  
27 maintenance costs of the improvements shall not exceed the estimated annual maintenance cost,  
28 as stated in such notice, by more than twenty-five percent. The ballot upon which the question  
29 of creating a neighborhood improvement district is submitted to the qualified voters residing  
30 within the proposed district shall contain a question in substantially the following form:

31           Shall ..... (name of city or county) be authorized to create a  
32 neighborhood improvement district proposed for the ..... (project name for the  
33 proposed improvement) and incur indebtedness and issue general obligation bonds to pay for all  
34 or part of the cost of public improvements within such district, the cost of all indebtedness so  
35 incurred to be assessed by the governing body of the ..... (city or county) on the  
36 real property benefitted by such improvements for a period of ..... years, and, if included in  
37 the resolution, an assessment in each year thereafter with the proceeds thereof used solely for  
38 maintenance of the improvement?

39           3. As an alternative to the procedure described in subsection 2 of this section, the  
40 governing body of a city or county may create a neighborhood improvement district when a  
41 proper petition has been signed by the owners of record of at least two-thirds by area of all real  
42 property located within such proposed district. Each owner of record of real property located in  
43 the proposed district is allowed one signature. Any person, corporation, or limited liability  
44 partnership owning more than one parcel of land located in such proposed district shall be  
45 allowed only one signature on such petition. The petition, in order to become effective, shall be  
46 filed with the city clerk or county clerk. A proper petition for the creation of a neighborhood  
47 improvement district shall set forth the project name for the proposed improvement, the general  
48 nature of the proposed improvement, the estimated cost of such improvement, the boundaries  
49 of the proposed neighborhood improvement district to be assessed, the proposed method or  
50 methods of assessment of real property within the district, including any provision for the annual  
51 assessment of maintenance costs of the improvement in each year during the term of the bonds  
52 issued for the original improvement and after such bonds are paid in full, a notice that the names  
53 of the signers may not be withdrawn later than seven days after the petition is filed with the city  
54 clerk or county clerk, and a notice that the final cost of such improvement assessed against real  
55 property within the district and the amount of general obligation bonds issued therefor shall not  
56 exceed the estimated cost of such improvement, as stated in such petition, by more than  
57 twenty-five percent, and that the annual assessment for maintenance costs of the improvements  
58 shall not exceed the estimated annual maintenance cost, as stated in such petition, by more than  
59 twenty-five percent.

60           4. Upon receiving the requisite voter approval at an election or upon the filing of a  
61 proper petition with the city clerk or county clerk, the governing body may by resolution or  
62 ordinance determine the advisability of the improvement and may order that the district be  
63 established and that preliminary plans and specifications for the improvement be made. Such  
64 resolution or ordinance shall state and make findings as to the project name for the proposed  
65 improvement, the nature of the improvement, the estimated cost of such improvement, the  
66 boundaries of the neighborhood improvement district to be assessed, the proposed method or  
67 methods of assessment of real property within the district, including any provision for the annual  
68 assessment of maintenance costs of the improvement in each year after the bonds issued for the  
69 original improvement are paid in full, and shall also state that the final cost of such improvement  
70 assessed against the real property within the neighborhood improvement district and the amount  
71 of general obligation bonds issued therefor shall not, without a new election or petition, exceed  
72 the estimated cost of such improvement by more than twenty-five percent.

73           5. The boundaries of the proposed district shall be described by metes and bounds,  
74 streets or other sufficiently specific description. The area of the neighborhood improvement

75 district finally determined by the governing body of the city or county to be assessed may be less  
76 than, but shall not exceed, the total area comprising such district.

77         6. In any neighborhood improvement district organized prior to August 28, 1994, an  
78 assessment may be levied and collected after the original period approved for assessment of  
79 property within the district has expired, with the proceeds thereof used solely for maintenance  
80 of the improvement, if the residents of the neighborhood improvement district either vote to  
81 assess real property within the district for the maintenance costs in the manner prescribed in  
82 subsection 2 of this section or if the owners of two-thirds of the area of all real property located  
83 within the district sign a petition for such purpose in the same manner as prescribed in subsection  
84 3 of this section.

85         **7. Prior to any assessment hereafter being levied against any real property within**  
86 **any neighborhood improvement district, and prior to any lien enforceable under either**  
87 **chapter 140 or 141 being imposed after August 28, 2013, against any real property within**  
88 **a neighborhood improvement district, the clerk of the governing body establishing the**  
89 **neighborhood improvement district shall cause to be recorded with the recorder of deeds**  
90 **for the county in which any portion of the neighborhood improvement district is located,**  
91 **a document conforming to the provisions of sections 59.310 or 59.313, and which shall**  
92 **contain at least the following information:**

93         **(1) Each owner of record of real property located within the neighborhood**  
94 **improvement district at the time of recording, who shall be identified in the document as**  
95 **grantors and indexed by the recorder pursuant to section 59.440;**

96         **(2) The governing body establishing the neighborhood improvement district and**  
97 **the title of any official or agency responsible for collecting or enforcing any assessments,**  
98 **who shall be identified in the document as grantees and indexed by the recorder pursuant**  
99 **to section 59.440;**

100         **(3) The legal description of the property within the neighborhood improvement**  
101 **district which may either be the metes and bounds description authorized in subsection 5**  
102 **of this section or the legal description of each lot or parcel within the neighborhood**  
103 **improvement district; and**

104         **(4) The identifying number of the resolution or ordinance creating the**  
105 **neighborhood improvement district, or a copy of such resolution or ordinance.**

67.463. 1. At the hearing to consider the proposed improvements and assessments, the  
2 governing body shall hear and pass upon all objections to the proposed improvements and  
3 proposed assessments, if any, and may amend the proposed improvements, and the plans and  
4 specifications therefor, or assessments as to any property, and thereupon by ordinance or



5 resolution the governing body of the city or county shall order that the improvement be made and  
6 direct that financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

7         2. After construction of the improvement has been completed in accordance with the  
8 plans and specifications therefor, the governing body shall compute the final costs of the  
9 improvement and apportion the costs among the property benefitted by such improvement in  
10 such equitable manner as the governing body shall determine, charging each parcel of property  
11 with its proportionate share of the costs, and by resolution or ordinance, assess the final cost of  
12 the improvement or the amount of general obligation bonds issued or to be issued therefor as  
13 special assessments against the property described in the assessment roll.

14         3. After the passage or adoption of the ordinance or resolution assessing the special  
15 assessments, the city clerk or county clerk shall mail a notice to each property owner within the  
16 district which sets forth a description of each parcel of real property to be assessed which is  
17 owned by such owner, the special assessment assigned to such property, and a statement that the  
18 property owner may pay such assessment in full, together with interest accrued thereon from the  
19 effective date of such ordinance or resolution, on or before a specified date determined by the  
20 effective date of the ordinance or resolution, or may pay such assessment in annual installments  
21 as provided in subsection 4 of this section.

22         4. The special assessments shall be assessed upon the property included therein  
23 concurrent with general property taxes, and shall be payable in substantially equal annual  
24 installments for a duration stated in the ballot measure prescribed in subsection 2 of section  
25 67.457 or in the petition prescribed in subsection 3 of section 67.457, and, if authorized, an  
26 assessment in each year thereafter levied and collected in the same manner with the proceeds  
27 thereof used solely for maintenance of the improvement, taking into account such assessments  
28 and interest thereon, as the governing body determines. The first installment shall be payable  
29 after the first collection of general property taxes following the adoption of the assessment  
30 ordinance or resolution unless such ordinance or resolution was adopted and certified too late  
31 to permit its collection at such time. All assessments shall bear interest at such rate as the  
32 governing body determines, not to exceed the rate permitted for bonds by section 108.170.  
33 Interest on the assessment between the effective date of the ordinance or resolution assessing the  
34 assessment and the date the first installment is payable shall be added to the first installment.  
35 The interest for one year on all unpaid installments shall be added to each subsequent installment  
36 until paid. In the case of a special assessment by a city, all of the installments, together with the  
37 interest accrued or to accrue thereon, may be certified by the city clerk to the county clerk in one  
38 instrument at the same time. Such certification shall be good for all of the installments, and the  
39 interest thereon payable as special assessments.

40           5. Special assessments shall be collected and paid over to the city treasurer or county  
 41 treasurer in the same manner as taxes of the city or county are collected and paid. In any **county**  
 42 **with a charter form of government and with more than six hundred thousand but fewer**  
 43 **than seven hundred thousand inhabitants and any** county of the first classification with more  
 44 than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five  
 45 thousand five hundred inhabitants, the county collector may collect a fee as prescribed by section  
 46 52.260 for collection of assessments under this section.

          67.469. A special assessment authorized under the provisions of sections 67.453 to  
 2 67.475 shall be a lien, from the date of the assessment, on the property against which it is  
 3 assessed on behalf of the city or county assessing the same to the same extent as a tax upon real  
 4 property. The lien may be foreclosed in the same manner as a tax upon real property by land tax  
 5 sale pursuant to chapter 140 or [by judicial foreclosure proceeding], **if applicable to that**  
 6 **county, chapter 141, or** at the option of the governing body, **by judicial foreclosure**  
 7 **proceeding**. Upon the foreclosure of any such lien, whether by land tax sale or by judicial  
 8 foreclosure proceeding, the entire remaining assessment may become due and payable and may  
 9 be recoverable in such foreclosure proceeding at the option of the governing body.

          67.1521. 1. A district may levy by resolution one or more special assessments against  
 2 real property within its boundaries, upon receipt of and in accordance with a petition signed by:

3           (1) Owners of real property collectively owning more than fifty percent by assessed value  
 4 of real property within the boundaries of the district; and

5           (2) More than fifty percent per capita of the owners of all real property within the  
 6 boundaries of the district.

7           2. The special assessment petition shall be in substantially the following form:

8           The ..... (insert name of district) Community Improvement District  
 9 ("District") shall be authorized to levy special assessments against real property benefitted within  
 10 the District for the purpose of providing revenue for ..... (insert general description of  
 11 specific service and/or projects) in the district, such special assessments to be levied against each  
 12 tract, lot or parcel of real property listed below within the district which receives special benefit  
 13 as a result of such service and/or projects, the cost of which shall be allocated among this  
 14 property by ..... (insert method of allocation, e.g., per square foot of property, per  
 15 square foot on each square foot of improvement, or by abutting foot of property abutting streets,  
 16 roads, highways, parks or other improvements, or any other reasonable method) in an amount  
 17 not to exceed ..... dollars per (insert unit of measure). Such authorization to levy the special  
 18 assessment shall expire on ..... (insert date). The tracts of land located in the district  
 19 which will receive special benefit from this service and/or projects are: ..... (list of  
 20 properties by common addresses and legal descriptions).

21           3. The method for allocating such special assessments set forth in the petition may be  
22 any reasonable method which results in imposing assessments upon real property benefitted in  
23 relation to the benefit conferred upon each respective tract, lot or parcel of real property and the  
24 cost to provide such benefit.

25           4. By resolution of the board, the district may levy a special assessment rate lower than  
26 the rate ceiling set forth in the petition authorizing the special assessment and may increase such  
27 lowered special assessment rate to a level not exceeding the special assessment rate ceiling set  
28 forth in the petition without further approval of the real property owners; provided that a district  
29 imposing a special assessment pursuant to this section may not repeal or amend such special  
30 assessment or lower the rate of such special assessment if such repeal, amendment or lower rate  
31 will impair the district's ability to pay any liabilities that it has incurred, money that it has  
32 borrowed or obligations that it has issued.

33           5. Each special assessment which is due and owing shall constitute a perpetual lien  
34 against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed  
35 in the same manner as any other special assessment lien as provided in section 88.861.  
36 Notwithstanding the provisions of this subsection and section 67.1541 to the contrary, [in any  
37 county of the first classification with more than one hundred thirty-five thousand four hundred  
38 but fewer than one hundred thirty-five thousand five hundred inhabitants,] the county collector  
39 may, upon certification by the district for collection, add each special assessment to the annual  
40 real estate tax bill for the property and collect the assessment in the same manner the collector  
41 uses for real estate taxes. [In said counties, each] **Any** special assessment remaining unpaid on  
42 the first day of January annually is delinquent and enforcement of collection of the delinquent  
43 bill by the county collector shall be governed by the laws concerning delinquent and back taxes.  
44 The lien may be foreclosed in the same manner as a tax upon real property by land tax sale under  
45 chapter 140 or, if applicable to that county, chapter 141.

46           6. A separate fund or account shall be created by the district for each special assessment  
47 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such  
48 assessments shall be credited to such fund or account. Such fund or account shall be used solely  
49 to pay the costs incurred in undertaking the specified service or project.

50           7. Upon completion of the specified service or project or both, the balance remaining in  
51 the fund or account established for such specified service or project or both shall be returned or  
52 credited against the amount of the original assessment of each parcel of property pro rata based  
53 on the method of assessment of such special assessment.

54           8. Any funds in a fund or account created pursuant to this section which are not needed  
55 for current expenditures may be invested by the board in accordance with applicable laws  
56 relating to the investment of funds of the city in which the district is located.

57 9. The authority of the district to levy special assessments shall be independent of the  
58 limitations and authorities of the municipality in which it is located; specifically, the provisions  
59 of section 88.812 shall not apply to any district.

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

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

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

7 **(3) "NAICS", the 2007 edition of the North American Industry Classification  
8 System developed under the direction and guidance of the federal Office of Management  
9 and Budget. Any NAICS sector, subsector, industry group, or industry identified in this  
10 section shall include its corresponding classification in previous and subsequent federal  
11 industry classification systems;**

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

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

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

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

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

23 **2. The governing body of any municipality may:**

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

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

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

32 **3. The governing body of the municipality may enter into loan agreements, sell,  
33 lease, or mortgage to private persons, partnerships, or corporations any one or more of the**

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

43 **4. Transactions involving the lease or rental of any components of a project under**  
44 **this section shall be specifically exempted from the provisions of local sales tax law as**  
45 **defined in sections 32.085, 238.235, 144.010 to 144.525, and 144.600 to 144.761 and from**  
46 **the computation of the tax levied, assessed, or payable under local sales tax law as defined**  
47 **in sections 32.085, 144.010 to 144.525, 144.600 to 144.745, and 238.235.**

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

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

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

61 **8. The governing body of any municipality may sell or otherwise dispose of the**  
62 **property, buildings, or plants acquired under this section to private persons or**  
63 **corporations for technology business facility project purposes upon approval by the**  
64 **governing body. The terms and method of the sale or other disposal shall be established**  
65 **by the governing body so as to reasonably protect the economic well-being of the**  
66 **municipality and to promote the development of technology business facility projects. A**  
67 **private person or corporation that initially transfers property to the municipality for the**  
68 **purposes of a technology business facility project and does not charge a purchase price to**

69 **the municipality shall retain the right, upon request to the municipality, to have the**  
70 **municipality retransfer the donated property to the person or corporation at no cost.**

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

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

137.016. 1. As used in section 4(b) of article X of the Missouri Constitution, the  
2 following terms mean:

3 (1) "Residential property", all real property improved by a structure which is used or  
4 intended to be used for residential living by human occupants, vacant land in connection with  
5 an airport, land used as a golf course, **facilities and buildings used by a golf course**,  
6 manufactured home parks, and time-share units as defined in section 407.600, except to the  
7 extent such units are actually rented and subject to sales tax under subdivision (6) of subsection  
8 1 of section 144.020, but residential property shall not include other similar facilities used  
9 primarily for transient housing. For the purposes of this section, "transient housing" means all  
10 rooms available for rent or lease for which the receipts from the rent or lease of such rooms are  
11 subject to state sales tax pursuant to subdivision (6) of subsection 1 of section 144.020;

12 (2) "Agricultural and horticultural property", all real property used for agricultural  
13 purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding  
14 and management of livestock which shall include breeding, showing, and boarding of horses; to  
15 dairying, or to any other combination thereof; and buildings and structures customarily  
16 associated with farming, agricultural, and horticultural uses. Agricultural and horticultural  
17 property shall also include land devoted to and qualifying for payments or other compensation  
18 under a soil conservation or agricultural assistance program under an agreement with an agency  
19 of the federal government. Agricultural and horticultural property shall further include land and  
20 improvements, exclusive of structures, on privately owned airports that qualify as reliever  
21 airports under the National Plan of Integrated Airports System, to receive federal airport  
22 improvement project funds through the Federal Aviation Administration. Real property  
23 classified as forest croplands shall not be agricultural or horticultural property so long as it is  
24 classified as forest croplands and shall be taxed in accordance with the laws enacted to  
25 implement section 7 of article X of the Missouri Constitution. Agricultural and horticultural  
26 property shall also include any sawmill or planing mill defined in the U.S. Department of Labor's  
27 Standard Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number  
28 2421;

29           (3) "Utility, industrial, commercial, railroad and other real property", all real property  
30 used directly or indirectly for any commercial, mining, industrial, manufacturing, trade,  
31 professional, business, or similar purpose, including all property centrally assessed by the state  
32 tax commission but shall not include floating docks, portions of which are separately owned and  
33 the remainder of which is designated for common ownership and in which no one person or  
34 business entity owns more than five individual units. All other real property not included in the  
35 property listed in subclasses (1) and (2) of section 4(b) of article X of the Missouri Constitution,  
36 as such property is defined in this section, shall be deemed to be included in the term "utility,  
37 industrial, commercial, railroad and other real property".

38           2. Pursuant to article X of the state constitution, any taxing district may adjust its  
39 operating levy to recoup any loss of property tax revenue, except revenues from the surtax  
40 imposed pursuant to article X, subsection 2 of section 6 of the constitution, as the result of  
41 changing the classification of structures intended to be used for residential living by human  
42 occupants which contain five or more dwelling units if such adjustment of the levy does not  
43 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this  
44 section, loss in revenue shall include the difference between the revenue that would have been  
45 collected on such property under its classification prior to enactment of this section and the  
46 amount to be collected under its classification under this section. The county assessor of each  
47 county or city not within a county shall provide information to each taxing district within its  
48 boundaries regarding the difference in assessed valuation of such property as the result of such  
49 change in classification.

50           3. All reclassification of property as the result of changing the classification of structures  
51 intended to be used for residential living by human occupants which contain five or more  
52 dwelling units shall apply to assessments made after December 31, 1994.

53           4. Where real property is used or held for use for more than one purpose and such uses  
54 result in different classifications, the county assessor shall allocate to each classification the  
55 percentage of the true value in money of the property devoted to each use; except that, where  
56 agricultural and horticultural property, as defined in this section, also contains a dwelling unit  
57 or units, the farm dwelling, appurtenant residential-related structures and up to five acres  
58 immediately surrounding such farm dwelling shall be residential property, as defined in this  
59 section.

60           5. All real property which is vacant, unused, or held for future use; which is used for a  
61 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service  
62 organization, or similar entity; or for which a determination as to its classification cannot be  
63 made under the definitions set out in subsection 1 of this section, shall be classified according

64 to its immediate most suitable economic use, which use shall be determined after consideration  
65 of:

66 (1) Immediate prior use, if any, of such property;

67 (2) Location of such property;

68 (3) Zoning classification of such property; except that, such zoning classification shall  
69 not be considered conclusive if, upon consideration of all factors, it is determined that such  
70 zoning classification does not reflect the immediate most suitable economic use of the property;

71 (4) Other legal restrictions on the use of such property;

72 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services  
73 for such property;

74 (6) Size of such property;

75 (7) Access of such property to public thoroughfares; and

76 (8) Any other factors relevant to a determination of the immediate most suitable  
77 economic use of such property.

78 6. All lands classified as forest croplands shall not, for taxation purposes, be classified  
79 as subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in  
80 section 4(b) of article X of the Missouri Constitution and defined in this section, but shall be  
81 taxed in accordance with the laws enacted to implement section 7 of article X of the Missouri  
82 Constitution.

139.160. 1. At the term of the county commission to be held on the [first] **second**  
2 Monday in March, the collector shall return the delinquent lists and back tax books, and in the  
3 city of St. Louis the uncollected tax bills and back tax books, under oath or affirmation, to such  
4 commission, and settle his accounts of all moneys received by him on account of taxes and other  
5 sources of revenue, and the amount of such delinquent lists, or so much thereof as the  
6 commission shall find properly returned delinquent, shall be allowed and credited to him on his  
7 settlement.

8 2. Before allowing the collector such credit for any delinquent lists, the county  
9 commission shall make special inquiry and be fully satisfied that he has used due diligence to  
10 collect the same, and that he could not find any personal property of the taxpayer out of which  
11 to make the taxes.

12 3. If the commission is satisfied that there are any names on the lists of persons who have  
13 personal property out of which the taxes could have been made, it shall, in passing upon such  
14 lists, strike such names therefrom.

139.170. If there be no regular term of the county commission in any county on the [first]  
2 **second** Monday in March, a special term of such commission shall be called by any two  
3 commissioners thereof, to be held on that day in each year, for the purpose of making the



4 settlement required by this chapter; and if, from any cause, there shall be no meeting of the  
5 commission held on that day, then it shall be the duty of the commission to receive the  
6 delinquent lists and make settlement with the collector at the next term thereafter; provided, that  
7 on the application of the collector, it shall be the duty of the presiding commissioner of the  
8 county commission to call a special term for that purpose as soon as practicable.

140.050. 1. Except as provided in section 52.361, the county clerk shall file the  
2 delinquent lists in the county clerk's office and within ten days thereafter make, under the seal  
3 of the commission, the lists into a back tax book as provided in section 140.060.

4 2. Except as provided in section 52.361, when completed, the clerk shall deliver the book  
5 **or an electronic copy thereof** to the collector taking duplicate receipts therefor, one of which  
6 the clerk shall file in the clerk's office and the other the clerk shall file with the director of  
7 revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and  
8 clerk's fees contained in the back tax book.

9 3. The collector shall collect such back taxes and may levy upon, seize and distrain  
10 tangible personal property and may sell such property for taxes.

11 4. In the city of St. Louis, the city comptroller or other proper officer shall return the  
12 back tax book together with the uncollected tax bills within thirty days to the city collector.

13 5. If any county commission or clerk in counties not having a county auditor fails to  
14 comply with section 140.040, and this section, to the extent that the collection of taxes cannot  
15 be enforced by law, the county commission or clerk, or their successors in office, shall correct  
16 such omissions at once and return the back tax book to the collector who shall collect such taxes.

**140.115. Any person other than the owner or a mortgagee or other lienholder  
2 described in section 139.070 who pays the original taxes, as charged against the tract of  
3 land or town lot described in the back tax book together with interest from the day upon  
4 which the tax first became delinquent at the rate specified in section 140.100 shall not  
5 invoke a lien on said property or person without the knowledge and consent of the owner.  
6 Any such lien so invoked on said property or person without the knowledge and consent  
7 of the owner shall be null and void.**

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or  
2 [neighborhood improvement district] special assessments are delinquent and unpaid are subject  
3 to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments  
4 as provided for in this chapter on the fourth Monday in August of each year.

5 2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county  
6 or city taxes or special assessments without judicial proceedings, unless the notice of sale  
7 contains the names of all record owners thereof, or the names of all owners appearing on the land  
8 tax book and all other information required by law. Delinquent taxes or unpaid special

9 assessments, penalty, interest and costs due thereon may be paid to the county collector at any  
10 time before the property is sold therefor. The collector shall send notices to the publicly recorded  
11 owner of record before any delinquent and unpaid taxes or unpaid special assessments as  
12 specified in this section subject to sale are published. The first notice shall be by first class mail.  
13 A second notice shall be sent by certified mail only if the assessed valuation of the property is  
14 greater than one thousand dollars. If the assessed valuation of the property is not greater than  
15 one thousand dollars, only the first notice shall be required. If any second notice sent by certified  
16 mail under this section is returned to the collector unsigned, then notice shall be sent before the  
17 sale by first class mail to both the owner of record and the occupant of the real property. The  
18 postage for the mailing of the notices shall be paid out of the county treasury, and such costs  
19 shall be added to the costs of conducting the sale, and the county treasury shall be reimbursed  
20 to the extent that such postage costs are recovered at the sale. The failure of the taxpayer or the  
21 publicly recorded owner to receive the notice provided for in this section shall not relieve the  
22 taxpayer or publicly recorded owner of any tax liability imposed by law.

23 3. The entry in the back tax book by the county clerk of the delinquent lands, lots,  
24 mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral  
25 rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes  
26 or unpaid special assessments [as provided in section 67.469], together with penalty, interest and  
27 costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant  
2 to this chapter or unpaid special assessments [as provided in section 67.469], relating to the  
3 collection of delinquent and back taxes and unpaid special assessments and providing for  
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings  
5 therefor shall be commenced within three years after delinquency of such taxes and unpaid  
6 special assessments, and any sale held pursuant to initial proceedings commenced within such  
7 period of three years shall be deemed to have been in compliance with the provisions of said law  
8 insofar as the time at which such sales are to be had is specified therein; provided further, that  
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such  
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or  
11 action therefor shall be commenced, had or maintained, except that the three-year limitation  
12 described in this subsection shall not be applicable if any written instrument conveys any real  
13 estate having a tax-exempt status, if such instrument causes such real estate to again become  
14 taxable real property and if such instrument has not been recorded in the office of the recorder  
15 in the county in which the real estate has been situated. Such three-year limitation shall only be  
16 applicable once the recording of the title has occurred.

17           2. The county auditor in all counties having a county auditor shall annually audit  
18 collections, deposits, and supporting reports of the collector and provide a copy of such audit to  
19 the county collector and to the governing body of the county. A copy of the audit may be  
20 provided to all applicable taxing entities within the county at the discretion of the county  
21 collector.

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or  
2 collector of any county within the state of Missouri, and the same sells for a greater amount than  
3 the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the  
4 county, when such sale has been or may hereafter be made, to make a written statement  
5 describing each parcel or tract of land sold by him for a greater amount than the debt or taxes and  
6 all costs in the case together with the amount of surplus money in each case. The statement shall  
7 be subscribed and sworn to by the sheriff or collector making it before some officer competent  
8 to administer oaths within this state, and then presented to the county commission of the county  
9 where the sale has been or may be made; and on the approval of the statement by the  
10 commission, the sheriff or collector making the same shall pay the surplus money into the county  
11 treasury, take the receipt in duplicate of the treasurer for the surplus of money and retain one of  
12 the duplicate receipts himself and file the other with the county commission, and thereupon the  
13 commission shall charge the treasurer with the amount.

14           2. The treasurer shall place such moneys in the county treasury to be held for the use and  
15 benefit of the person entitled to such moneys or to the credit of the school fund of the county, to  
16 be held in trust for the term of three years for the publicly recorded owner or owners of the  
17 property sold at **the time of** the delinquent land tax auction or their legal representatives. At the  
18 end of three years, if such fund shall not be called for **as part of a redemption or collector's**  
19 **deed issuance**, then it shall become a permanent school fund of the county.

20           3. County commissions shall compel owners or agents to make satisfactory proof of their  
21 claims before receiving their money; provided, that no county shall pay interest to the claimant  
22 of any such fund.

140.290. 1. After payment shall have been made the county collector shall give the  
2 purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry  
3 a numerical number and which shall describe the land so purchased, each tract or lot separately  
4 stated, the total amount of the tax, with penalty, interest and costs, and the year or years of  
5 delinquency for which said lands or lots were sold, separately stated, and the aggregate of all  
6 such taxes, penalty, interest and costs, and the sum bid on each tract.

7           2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax,  
8 penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also  
9 be noted in the certificate of purchase, in a separate column to be provided therefor. Such

10 certificate of purchase shall also recite the name and address of the owner or reputed owner if  
11 known, and if unknown then the party or parties to whom each tract or lot of land was assessed,  
12 together with the address of such party, if known, and shall also have incorporated therein the  
13 name and address of the purchaser. Such certificate of purchase shall also contain the true date  
14 of the sale and the time when the purchaser will be entitled to a deed for said land, if not  
15 redeemed as in this chapter provided, and the rate of interest that such certificate of purchase  
16 shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such  
17 certificate shall be authenticated by the county collector, who shall record the same in a  
18 permanent record book in his office before delivery to the purchaser.

19         3. Such certificate shall be assignable, but no assignment thereof shall be valid unless  
20 endorsed on such certificate and acknowledged before some officer authorized to take  
21 acknowledgment of deeds and an entry of such assignment entered in the record of said  
22 certificate of purchase in the office of the county collector.

23         4. [For each certificate of purchase issued, including the recording of the same, the  
24 county collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the  
25 purchaser and treated as a part of the cost of the sale, and so noted on the certificate. For noting  
26 any assignment of any certificate the county collector shall be entitled to a fee of twenty-five  
27 cents, to be paid by the person requesting such recital of assignment, and which shall not be  
28 treated as a part of the cost of the sale.] For each certificate of purchase issued, as a part of the  
29 cost of the sale, the purchaser shall pay to the collector the fee necessary to record such  
30 certificate of purchase in the office of the county recorder. The collector shall record the  
31 certificate of purchase before delivering such certificate of purchase to the purchaser.

32         5. No collector shall be authorized to issue a certificate of purchase to any nonresident  
33 of the state of Missouri, however, any nonresident as described in subsection 2 of section  
34 140.190 may appoint an agent, and such agent shall comply with the provisions of section  
35 140.190 pertaining to a nonresident.

36         6. This section shall not apply to any post-third-year tax sale, except for nonresidents as  
37 provided in subsection 5 of this section.

140.405. 1. Any person purchasing property at a delinquent land tax auction shall not  
2 acquire the deed to the real estate, as provided for in section 140.250 or 140.420, until the person  
3 meets the requirements of this section, except that such requirements shall not apply to  
4 post-third-year sales, which shall be conducted under subsection 4 of section 140.250. The  
5 purchaser shall obtain a title search report from a licensed attorney or licensed title company  
6 detailing the ownership and encumbrances on the property. Such title search report shall be  
7 declared invalid if the effective date is more than one hundred twenty days from the date the  
8 purchaser applies for a collector's deed under section 140.250 or 140.420.

9           2. At least ninety days prior to the date when a purchaser is authorized to acquire the  
10 deed, the purchaser shall notify the owner of record and any person who holds a publicly  
11 recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded  
12 claim upon that real estate of such person's right to redeem the property. Notice shall be sent by  
13 both first class mail and certified mail return receipt requested to such person's last known  
14 available address. If the certified mail return receipt is returned signed, the first class mail notice  
15 is not returned, the first class mail notice is refused where noted by the United States Postal  
16 Service, or any combination thereof, notice shall be presumed received by the recipient. At the  
17 conclusion of the applicable redemption period, the purchaser shall make an affidavit in  
18 accordance with subsection 4 of this section.

19           3. If the owner of record or **the holder of** any other publicly recorded claim on the  
20 property intends to transfer ownership or execute any additional liens or encumbrances on the  
21 property, such owner shall first redeem such property under section 140.340. The failure to  
22 comply with redeeming the property first before executing any of such actions or agreements on  
23 the property shall require the owner of record or any other publicly recorded claim on the  
24 property to reimburse the purchaser for the total bid as recorded on the certificate of purchase  
25 and all the costs of the sale required in sections 140.150 to 140.405.

26           4. In the case that both the certified notice return receipt card is returned unsigned and  
27 the first class mail is returned for any reason except refusal, where the notice is returned  
28 undeliverable, then the purchaser shall attempt additional notice and certify in the purchaser's  
29 affidavit to the collector that such additional notice was attempted and by what means.

30           5. The purchaser shall notify the county collector by affidavit of the date that every  
31 required notice was sent to the owner of record and, if applicable, any other publicly recorded  
32 claim on the property. To the affidavit, the purchaser shall attach a copy of a valid title search  
33 report as described in subsection 1 of this section as well as completed copies of the following  
34 for each recipient:

35           (1) **Notices of right to redeem sent by** first class mail;

36           (2) **Notices of right to redeem sent by** certified mail [notice];

37           (3) Addressed envelopes **for all notices**, as they appeared immediately before mailing;

38           (4) Certified mail receipt as it appeared upon its return; and

39           (5) Any returned regular mailed envelopes. As provided in this section, at such time the  
40 purchaser notifies the collector by affidavit that all the ninety days' notice requirements of this  
41 section have been met, the purchaser is authorized to acquire the deed, provided that a collector's  
42 deed shall not be acquired before the expiration date of the redemption period as provided in  
43 section 140.340.

44           6. If any real estate is purchased at a third-offering tax auction and has a publicly  
 45 recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded  
 46 claim upon the real estate under this section, the purchaser of said property shall within forty-five  
 47 days after the purchase at the sale notify such person of the person's right to redeem the property  
 48 within ninety days from the postmark date on the notice. Notice shall be sent by both first class  
 49 mail and certified mail return receipt requested to such person's last known available address.  
 50 The purchaser shall notify the county collector by affidavit of the date the required notice was  
 51 sent to the owner of record and, if applicable, **and the holder of** any other publicly recorded  
 52 claim on the property, that such person shall have ninety days to redeem said property or be  
 53 forever barred from redeeming said property.

54           7. If the county collector chooses to have the title search done then the county collector  
 55 may charge the purchaser the cost of the title search before giving the purchaser a deed pursuant  
 56 to section 140.420.

57           8. If the property is redeemed, the person redeeming the property shall pay the costs  
 58 incurred by the purchaser in providing notice under this section. Recoverable costs on any  
 59 property sold at a tax sale shall include the title search, postage, and costs for the recording of  
 60 any certificate of purchase issued and for recording the release of such certificate of purchase and  
 61 all the costs of the sale required in sections 140.150 to 140.405.

62           9. Failure of the purchaser to comply with this section shall result in such purchaser's  
 63 loss of all interest in the real estate.

140.460. 1. Such conveyance shall be executed by the county collector, under his hand  
 2 and seal, [witnessed by the county clerk] and acknowledged before the county recorder or any  
 3 other officer authorized to take acknowledgments and the same shall be recorded in the recorder's  
 4 office before delivery; a fee for recording shall be paid by the purchaser and shall be included  
 5 in the costs of sale.

6           2. Such deed shall be prima facie evidence that the property conveyed was subject to  
 7 taxation at the time assessed, that the taxes were delinquent and unpaid at the time of sale, of the  
 8 regularity of the sale of the premises described in the deed, and of the regularity of all prior  
 9 proceedings, that said land or lot had not been redeemed and that the period therefor had elapsed,  
 10 and prima facie evidence of a good and valid title in fee simple in the grantee of said deed; and  
 11 such deed shall be in the following form, as nearly as the nature of the case will admit, namely:

12           Whereas, A. B. did, on the . . . . . day of . . . . ., 20. . . . ., produce to the  
 13 undersigned, C. D., collector of the county of in the state of Missouri, a certificate of purchase,  
 14 in writing, bearing date the . . . . . day of . . . . . 20. . . . ., signed by E. F., who at the last  
 15 mentioned date was collector of said county, from which it appears that the said A. B. did, on  
 16 the . . . . . day of . . . . ., 20., purchase at public auction at the door of the

17 courthouse in said county, the tract, parcel or lot of land lastly in this indenture described, and  
 18 which lot was sold to . . . . . for the sum of . . . . . dollars and . . . . . cents,  
 19 being the amount due on the following tracts or lots of land, returned delinquent in the name of  
 20 G. H., for nonpayment of taxes, costs and charges for the year . . . . ., namely: (Here set out  
 21 the lands offered for sale); which said lands have been recorded, among other tracts, in the office  
 22 of said collector, as delinquent for the nonpayment of taxes, costs, and charges due for the year  
 23 last aforesaid, and legal publication made of the sale of said lands; and it appearing that the said  
 24 A. B. is the legal owner of said certificate of purchase and the time fixed by law for redeeming  
 25 the land therein described having now expired, the said G. H. nor any person in his behalf having  
 26 paid or tendered the amount due the said A. B. on account of the aforesaid purchase, and for the  
 27 taxes by him since paid, and the said A. B., having demanded a deed for the tract of land  
 28 mentioned in said certificate, and which was the least quantity of the tract above described that  
 29 would sell for the amount due thereon for taxes, costs and charges, as above specified, and it  
 30 appearing from the records of said county collector's office that the aforesaid lands were legally  
 31 liable for taxation, and has been duly assessed and properly charged on the tax book with the  
 32 taxes for the years . . . . .;

33 Therefore, this indenture, made this . . . . . day of . . . . ., 20. . ., between the state of  
 34 Missouri, by C. D., collector of said . . . . . county, of the first part, and the said A. B.,  
 35 of the second part, Witnesseth: That the said party of the first part, for and in consideration of  
 36 the premises, has granted, bargained and sold unto the said party of the second part, his heirs and  
 37 assigns, forever, the tract or parcel of land mentioned in said certificate, situate in the county of  
 38 . . . . ., and state of Missouri, and described as follows, namely: (Here set out the particular  
 39 tract or parcel sold), To have and to hold the said last mentioned tract or parcel of land, with the  
 40 appurtenances thereto belonging, to the said party of the second part, his heirs and assigns  
 41 forever, in as full and ample a manner as the collector of said county is empowered by law to sell  
 42 the same.

43 In Testimony Whereof, the said C. D., collector of said county of . . . . ., has hereunto  
 44 set his hand, and affixed his official seal, the day and year last above written.

45 Witness: . . . . . (L.S.)  
 46 Collector of . . . . . County.

47 State of Missouri, . . . . County, ss:

48 Before me, the undersigned, . . . ., in and for said county, this day, personally came the  
 49 above-named C. D., collector of said county, and acknowledged that he executed the foregoing  
 50 deed for the uses and purposes therein mentioned.

51 In Witness Whereof, I have hereunto set my hand and seal this . . . . . day of . . . . .  
 52 . . ., 20. . . . .

53 ..... (L.S.)

140.470. [1.] In case circumstances should exist requiring any variation from the foregoing form, in the recital part thereof, the necessary change shall be made by the county collector executing such deed, and the same shall not be vitiated by any such change, provided the substance be retained.

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

140.665. Whenever the word "collector" is used in sections 140.050 to 140.660, as applicable to counties which have adopted township organization, it shall be construed to mean ["treasurer and ex officio collector"] "**collector-treasurer**". Where applicable it shall also refer to the collector, or other proper officer, collecting taxes in any city or town. Where applicable the word "county" as used in sections 140.050 to 140.660 shall be construed "city" and the words "county clerk" shall be construed "city clerk or other proper officer".

140.730. 1. Tangible personal property [taxes assessed] **subject to assessment** on and after January 1, 1946, and all personal taxes delinquent at that date, shall constitute a debt, as of the date on which such taxes were levied for which a personal judgment may be recovered against the party assessed with such taxes before any court of this state having jurisdiction.

2. All actions commenced pursuant to this law shall be prosecuted in the name of the state of Missouri, at the relation and to the use of the collector and against the person or persons named in the tax bill, and in one petition and in one count thereof may be included the said taxes for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of said personal back taxes duly authenticated by the certificate of the collector and filed with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the amount claimed in said suit is just and correct, and all notices and process in suits pursuant to this chapter shall be sued and served in the same manner as in civil actions, and the general laws of this state as to practice and proceedings and appeals and writs of error in civil cases shall apply, as far as applicable, to the above actions; provided, however, that in no case shall the state, county, city or collector be liable for any costs nor shall any be taxed against them or any of them.

3. For the purpose of this chapter, personal tax bills shall become delinquent on the first day of January following the year the taxes are due, and suits thereon may be instituted on and after the first day of February following, and within three years from said day. If the collector, after using due diligence, is unable to collect any personal property taxes charged in the delinquent tax list within three years following the year the taxes are due, the collector may remove such personal property taxes from the delinquent or back taxes books in the same manner



23 as real estate is removed under section 137.260. Such abated amounts shall be reported on the  
24 annual settlement made by a collector of revenue.

25 4. Said personal tax shall be presented and allowed against the estates of deceased or  
26 insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors.  
27 The remedy hereby provided for the collection of personal tax bills is cumulative, and shall not  
28 in any manner impair other methods existing or hereafter provided for the collection of the same.

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

2 (1) **“Deduction”, an amount deducted from the taxpayer’s Missouri adjusted gross**  
3 **income pursuant to section 143.121 to determine Missouri taxable income for the tax year**  
4 **in which such deduction is claimed;**

5 (2) **“Purchase”, any conveyance to a taxpayer of fee simple ownership interest in a**  
6 **qualified principal residence made by deed executed by any person having authority to**  
7 **convey the same, or by his agent or attorney, and acknowledged and recorded pursuant**  
8 **to chapter 442 after the effective date of this section but before January 1, 2016;**

9 (3) **“Contract sales price”, the total price paid by a taxpayer for the purchase of a**  
10 **qualified principal residence;**

11 (4) **“Qualified principal residence”, any single-family residence located in the state**  
12 **of Missouri, whether detached or attached, that is owner occupied or will be owner**  
13 **occupied after purchase by the taxpayer claiming the deduction allowed by this section as**  
14 **his or her primary residence, for which construction began and has been completed**  
15 **between August 28, 2013, and December 31, 2015, and that has not been previously**  
16 **occupied. For the purposes of this section, a manufactured home, modular unit,**  
17 **recreational park trailer, or recreational vehicle as defined in section 700.010, shall not be**  
18 **considered a single-family residence. For the purposes of this section, the value of land or**  
19 **any pre-existing structures on such land shall not be included in the value of such**  
20 **residence. The taxpayer shall submit an appraisal to the department that separately states**  
21 **the value of the land and any existing structures in order to claim the deduction;**

22 (5) **“Recapture period”, the two taxable years beginning with the first taxable year**  
23 **following the taxable year in which the taxpayer occupied the qualified principal residence**  
24 **for which a deduction is allowed under this section, except that such recapture period shall**  
25 **be deemed to have expired immediately upon the date of the death of any person deemed**  
26 **a taxpayer under this section;**

27 (6) **“Taxpayer”, an individual who purchases a fee simple ownership interest in a**  
28 **qualified principal residence during a taxable year and has not previously received a**  
29 **deduction issued pursuant to this section in any taxable year.**

30           **2. In addition to all deductions listed in this chapter, for taxable years beginning**  
31 **on or after January 1, 2013, and ending on or before December 31, 2015, a taxpayer shall**  
32 **be allowed a deduction for the purchase of a qualified principal residence in this state. The**  
33 **deduction amount shall be equal to the lesser of:**

34           **(1) One-third of the contract sales price of the qualified principal residence in this**  
35 **state; or**

36           **(2) One hundred sixty-six thousand six hundred sixty-seven dollars.**

37           **3. No taxpayer shall claim a tax deduction for the purchase of more than one**  
38 **qualified principal residence under this section. Such tax deduction shall be limited to a**  
39 **maximum tax benefit of ten thousand dollars.**

40           **4. If the amount of the deduction allowed under this section exceeds the total**  
41 **Missouri adjusted gross income for the taxpayer in the same tax year in which the**  
42 **deduction is allowed without taking into account the deduction allowed by this section, the**  
43 **amount that exceeds the total Missouri adjusted gross income for the taxpayer without**  
44 **taking into account the deduction allowed by this section may be carried forward to any**  
45 **subsequent tax year until the full deduction is claimed.**

46           **5. If a taxpayer disposes of his or her qualified principal residence for which a**  
47 **deduction was allowed under this section or such qualified principal residence ceases to be**  
48 **the principal residence of the taxpayer (and if married the taxpayer's spouse) before the**  
49 **end of the recapture period, then any remaining unused deduction shall be cancelled, and**  
50 **the taxpayer shall be subject to an addition to his or her Missouri adjusted gross income**  
51 **of any amount deducted under this section in any preceding tax year. The provisions of**  
52 **this subsection shall not apply in the case of a transfer of a qualified principal residence**  
53 **from an individual taxpayer to a spouse (or to a former spouse if the transfer is incident**  
54 **to a divorce) or from an individual taxpayer to a grantor-trust or a single-member limited**  
55 **liability company owned by the taxpayer.**

56           **6. If a Missouri taxpayer self-constructs a qualified principal residence, such**  
57 **taxpayer shall be eligible for a tax deduction allowed by this section by satisfying the**  
58 **department of revenue's proof of documentation requirements to verify the contract sale**  
59 **price of a qualified principle residence.**

60           **7. The department of revenue shall establish the procedure by which the deduction**  
61 **provided in this section may be claimed and may promulgate rules to implement the**  
62 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**  
63 **536.010, that is created under the authority delegated in this section shall become effective**  
64 **only if it complies with and is subject to all of the provisions of chapter 536 and, if**  
65 **applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of**

66 the powers vested with the general assembly pursuant to chapter 536 to review, to delay  
67 the effective date, or to disapprove and annul a rule are subsequently held  
68 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted  
69 after August 28, 2013, shall be invalid and void.

70 **8. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

71 **(1) The provisions of the new program authorized under this section shall**  
72 **automatically sunset December 31, 2015, unless reauthorized by an act of the general**  
73 **assembly; and**

74 **(2) If such program is reauthorized, the program authorized under this section**  
75 **shall automatically sunset December thirty-first one year after the effective date of the**  
76 **reauthorization of this section; and**

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

**143.789. The director of the department of revenue shall have the authority to**  
2 **impose an offset against a refund owed to any taxpayer for the following items and in the**  
3 **following order of priority:**

4 **(1) Delinquent taxes owed by the taxpayer to the state of Missouri;**

5 **(2) Delinquent taxes owed by the taxpayer to the United States;**

6 **(3) Debts owed by the taxpayer to any state agency;**

7 **(4) Support obligation owed by the taxpayer which is enforced by the family**  
8 **support division on behalf of a person who is receiving support enforcement services under**  
9 **section 454.425;**

10 **(5) Collection assistance fees authorized under section 143.790;**

11 **(6) Eligible claims under section 143.790; and**

12 **(7) Debts owed by the taxpayer to any other state that has established a reciprocal**  
13 **offset agreement with the department of revenue, as provided under subsection 5 of section**  
14 **143.784.**

143.790. 1. [Any hospital or health care provider who has provided health care services  
2 to an individual who was not covered by a health insurance policy or was not eligible to receive  
3 benefits under the state's medical assistance program of needy persons, Title XIX, P.L. 89-97,  
4 1965 amendments to the federal Social Security Act, 42 U.S.C. Section 301, et seq., under  
5 chapter 208, RSMo, and the health insurance for uninsured children under sections 208.631 to  
6 208.657, RSMo, at the time such health care services were administered, and such person has  
7 failed to pay for such services for a period greater than ninety days, may submit a claim to the  
8 director of the department of health and senior services for the unpaid health care services. The

9 director of the department of health and senior services shall review such claim. If the claim  
10 appears meritorious on its face, the claim for the unpaid medical services shall constitute a debt  
11 of the department of health and senior services for purposes of sections 143.782 to 143.788, and  
12 the director may certify the debt to the department of revenue in order to set off the debtor's  
13 income tax refund. Once the debt has been certified, the director of the department of health and  
14 senior services shall submit the debt to the department of revenue under the setoff procedure  
15 established under section 143.783.

16 2. At the time of certification, the director of the department of health and senior services  
17 shall supply any information necessary to identify each debtor whose refund is sought to be set  
18 off pursuant to section 143.784 and certify the amount of the debt or debts owed by each such  
19 debtor.

20 3. If a debtor identified by the director of the department of health and senior services  
21 is determined by the department of revenue to be entitled to a refund, the department of revenue  
22 shall notify the department of health and senior services that a refund has been set off on behalf  
23 of the department of health and senior services for purposes of this section and shall certify the  
24 amount of such setoff, which shall not exceed the amount of the claimed debt certified. When  
25 the refund owed exceeds the claimed debt, the department shall send the excess amount to the  
26 debtor within a reasonable time after such excess is determined.

27 4. The department of revenue shall notify the debtor by certified mail the taxpayer whose  
28 refund is sought to be set off that such setoff will be made. The notice shall contain the  
29 provisions contained in subsection 3 of section 143.794, including the opportunity for a hearing  
30 to contest the setoff provided therein, and shall otherwise substantially comply with the  
31 provisions of subsection 3 of section 143.784.

32 5. Once a debt has been set off and finally determined under the applicable provisions  
33 of sections 143.782 to 143.788, and the department of health and senior services has received  
34 the funds transferred from the department of revenue, the department of health and senior  
35 services shall settle with each hospital or health care provider for the amounts that the  
36 department of revenue set off for such party. At the time of each settlement, each hospital or  
37 health care provider shall be charged for administration expenses which shall not exceed twenty  
38 percent of the collected amount.

39 6. Lottery prize payouts made under section 313.321, RSMo, shall also be subject to the  
40 setoff procedures established in this section and any rules and regulations promulgated thereto.

41 7. The director of the department of revenue shall have priority to offset any delinquent  
42 tax owed to the state of Missouri. Any remaining refund shall be offset to pay a state agency  
43 debt or to meet a child support obligation that is enforced by the division of family services on

44 behalf of a person who is receiving support enforcement services under section 454.425, RSMo.

45 **8.] As used in this section, the following terms shall mean:**

46 **(1) "Appeals committee", a committee consisting of at least three people appointed**  
47 **by a provider to hear patient appeals of review officer rulings:**

48 **(a) That the provider has a valid claim;**

49 **(b) Regarding the amount of the claim;**

50 **(c) That a claim qualifies as an eligible claim under this section;**

51 **(2) "Collection assistance fee", a fee in the amount of fourteen dollars payable to**  
52 **the general fund of this state for each debt setoff being processed, and an additional**  
53 **seventeen dollars payable to the claim clearinghouse for each debt being processed by the**  
54 **claim clearinghouse shall be recovered from each eligible claim to recover the costs**  
55 **incurred in collecting debts under this section;**

56 **(3) "Court", the supreme court, court of appeals, or any circuit court of the state,**  
57 **or any of their judicially or legislatively created subdivisions;**

58 **(4) "Department", the department of revenue;**

59 **(5) "Claim", a claim by a provider to receive payment of fifty dollars or more for**  
60 **health care services provided by such provider to a patient that has not been paid in whole**  
61 **or in part by the patient or third-party payer for more than one hundred sixty days after**  
62 **the date the provider has exhausted all available means of collecting the payment from the**  
63 **patient or the third-party payer, provided that, to exhaust its available means of collecting**  
64 **the payment, the provider will not be required to file a legal claim against the patient or**  
65 **third- party payer in state or federal court;**

66 **(6) "Claim clearinghouse", the entity selected by the providers to receive and**  
67 **submit eligible claims on behalf of a provider in accordance with this section;**

68 **(7) "Financial hardship policy", a policy maintained by a provider to establish the**  
69 **circumstances in which a patient will be relieved of the obligation to pay a claim as a result**  
70 **of his or her financial condition. The terms of the provider's financial hardship policy**  
71 **shall be consistent with applicable Medicare guidelines regarding financial hardship. Each**  
72 **provider utilizing the claim clearinghouse to collect a claim shall maintain and utilize a**  
73 **financial hardship policy;**

74 **(8) "Health care services", any services that a provider renders to a patient in the**  
75 **course of such provider's furnishing of ambulance services to the patient. Health care**  
76 **services shall include, but not be limited to, treatment of patients and transporting of**  
77 **patients incidental or pursuant to the delivery of ambulance services by a provider or in**  
78 **furtherance of the purposes for which such provider is organized and licensed. With**

79 respect to ground ambulance services provided by a provider that is not owned and  
80 operated by a city, county, municipality, political subdivision, governmental entity, or an  
81 entity that is exempt from federal and state income taxation, health care services shall  
82 include only those ground ambulance services provided by the provider that qualify, and  
83 emergency services as defined in section 190.100 that are provided under the terms of an  
84 agreement between the provider and a city, county, municipality, political subdivision, or  
85 a governmental entity under section 190.105;

86 (9) "Patient", an individual who has received health care services from a provider  
87 and who was not, at the time such health care services were provided:

88 (a) Eligible to receive benefits under the state's medical assistance program for  
89 needy persons under chapter 208 and the health insurance for uninsured children under  
90 sections 208.631 to 208.657; and

91 (b) Eligible for relief from the claim pursuant to the provider's financial hardship  
92 policy;

93 (10) "Provider", any provider of ambulance services licensed by the Missouri  
94 department of health and senior services in accordance with chapter 190, to include, but  
95 not be limited to, any provider of air ambulance services licensed under section 190.108  
96 and any provider of ground ambulance services licensed under section 190.109;

97 (11) "Refund", a patient's Missouri income tax refund that the department  
98 determines to be due under the provisions of this chapter;

99 (12) "Review officer", a person designated by a provider to review claims, at the  
100 request of a patient, to determine whether such provider has a valid claim, the amount of  
101 such claim, and whether such claim qualifies as an eligible claim under this section.

102 2. Prior to submission of a claim to the claim clearinghouse, a provider shall send  
103 written notice to a patient that such provider intends to submit a claim to the claim  
104 clearinghouse for collection by setoff under this section. The notice shall:

105 (1) Provide the basis for the claim;

106 (2) State that the provider intends to request that the department apply the  
107 patient's refund against the claim;

108 (3) State that a collection assistance fee will be added to the claim if it is submitted  
109 for setoff;

110 (4) Inform the patient of the right to contest the validity or amount of such claim  
111 by filing a request for a review with the provider; and

112 (5) State the time limit and procedure for requesting such review, and that failure  
113 to request a review within thirty days following receipt of the notice required under this

114 section shall result in submission of the claim to the claim clearinghouse for setoff of the  
115 debt by the department.

116           **3. Upon receipt of the notice required under subsection 2 of this section, any patient**  
117 **seeking review of a claim shall file a written request with the provider for review within**  
118 **thirty days of receipt of such notice. A request for a review shall be deemed filed when**  
119 **properly addressed and delivered to the United States Postal Service for mailing with**  
120 **postage prepaid. A review officer shall be appointed by the provider to review such claim.**  
121 **In reviewing a claim, any issue that previously has been litigated in a court proceeding**  
122 **shall not be considered by the review officer. If the patient seeks a review of the claim and**  
123 **the review officer finds either that the claim is invalid or the claim does not qualify as an**  
124 **eligible claim under this section, the review officer's determination shall be final and**  
125 **binding on the provider and such provider shall have no right to appeal such**  
126 **determination. If all or part of the claim is found by the review officer to be valid and**  
127 **eligible for setoff under this section, the review officer shall notify the provider and the**  
128 **patient of such fact. Such notice shall:**

129           **(1) Inform the patient that he or she has the right to appeal the review officer's**  
130 **determination by filing an appeal with the appeals committee;**

131           **(2) State the time limit and procedure for requesting such an appeal; and**

132           **(3) State that failure to request the appeal within thirty days following receipt of**  
133 **the notice required under this subsection shall result in submission of the claim to the claim**  
134 **clearinghouse for setoff of the debt by the department.**

135           **4. Upon receipt of the notice required under subsection 3 of this section, any patient**  
136 **seeking an appeal of a determination of a review officer under this section shall file a**  
137 **written request with the appeals committee for such appeal within thirty days following**  
138 **receipt of such notice. An appeal shall be deemed filed when properly addressed and**  
139 **delivered to the United States Postal Service for mailing, with postage prepaid. An appeal**  
140 **of a review officer's determination shall be heard by an appeals committee. In an appeal**  
141 **under this section, any issue that has been previously litigated in a court proceeding shall**  
142 **not be considered. A decision made after an appeal under this section shall determine**  
143 **whether a claim is owed to the provider, the amount of the claim, and whether the claim**  
144 **is an eligible claim under this section.**

145           **5. If the appeals committee finds a claim to be invalid or otherwise ineligible under**  
146 **this section, the decision of the appeals committee shall be final and binding on the**  
147 **provider and may not be appealed by the provider. If all or part of the claim is found by**

148 the appeals committee to be valid and eligible for setoff under this section, the appeals  
149 committee shall notify the provider and the patient of such fact. Such notice shall:

150 (1) Inform the patient that he or she has the right to challenge the appeals  
151 committee determination by notifying the provider that he or she disagrees with the  
152 determination and advising the provider as to the basis of such disagreement;

153 (2) State that the patient must notify the provider of the challenge within ninety  
154 days of the patient's receipt of the notice from the appeals committee;

155 (3) Advise the patient that if he or she challenges the appeals committee's  
156 determination under this subsection, the provider will not be permitted to set off the  
157 provider's claim against the patient's refund under this section, unless and until the  
158 provider files suit against the patient in court seeking a determination that the provider's  
159 claim is valid regarding the amount of the claim and that the claim is eligible for setoff  
160 under this section, and the court determines that the provider's claim is valid, the amount  
161 of the provider's claim, and that provider's claim is eligible for setoff under this section;  
162 and

163 (4) Advise the patient that if the patient does not challenge the appeals committee's  
164 determination under this subsection, the provider will submit the claim to the claim  
165 clearinghouse for setoff by the department under this subsection.

166 6. If the provider prevails in the lawsuit filed under subsection 5 of this section, the  
167 provider may submit the claim to the claim clearinghouse for setoff by the department  
168 under this section. If the patient prevails in the lawsuit filed by the provider under  
169 subsection 5 of this section, the provider shall be:

170 (1) Forever barred from submitting the claim to the claim clearinghouse for setoff  
171 by the department under this section;

172 (2) Forever barred from taking any other steps to collect the amount of the claim  
173 from the patient; and

174 (3) Obligated to reimburse the patient for court costs and attorney's fees associated  
175 with the lawsuit filed under subsection 5 of this section.

176 7. Any provider may submit a claim to the claim clearinghouse for review. In  
177 connection with its submission of a claim to the claim clearinghouse, the provider,  
178 whenever possible, shall provide the claim clearinghouse with the patient's full name,  
179 Social Security number, address, and any other identifying information that the  
180 department advises the claim clearinghouse is necessary for the department to set off the  
181 claim under this section. The provider shall also provide the claim clearinghouse with



182 information demonstrating the provider's compliance with the requirements of this section  
183 with respect to the claim.

184 **8. If the claim clearinghouse receives sufficient evidence that a provider has fully**  
185 **complied with the requirements of this section and finds the claim valid, the claim shall be**  
186 **deemed eligible for setoff by the department under this section and shall be forwarded to**  
187 **the department. In connection with its submission of the claim to the department, the**  
188 **claim clearinghouse, whenever possible, shall provide the department with the patient's full**  
189 **name, Social Security number, address, and any other identifying information that the**  
190 **department advises the claim clearinghouse is necessary for the department to set off the**  
191 **claim under this section.**

192 **9. If the claim clearinghouse determines that the provider has failed to comply with**  
193 **any applicable requirements in this section or that the claim is not valid, the claim**  
194 **clearinghouse shall return the claim to the provider.**

195 **10. If the department determines that a patient identified by a provider in an**  
196 **eligible claim filed with the department is entitled to a refund, the department shall notify**  
197 **the claim clearinghouse that a refund is available for setoff, the amount of such refund, and**  
198 **whether the refund results from a joint or combined return. Notwithstanding any**  
199 **provision of section 32.057 and any other confidentiality statute of this state to the**  
200 **contrary, the department may provide the claim clearinghouse with all information**  
201 **necessary to accomplish and carry out the provisions of this section and section 143.789,**  
202 **but shall not provide the claim clearinghouse with any information the disclosure of which**  
203 **is prohibited by Section 6103(d) of the Internal Revenue Code of 1986, as amended. The**  
204 **information obtained by the claim clearinghouse from the department in accordance with**  
205 **this section and section 143.789 shall retain its confidentiality and shall be used by the**  
206 **claim clearinghouse only for the purpose described in this section and section 143.789.**

207 **11. (1) At that time, the department also shall notify the patient by regular mail**  
208 **that setoff against the patient's tax refund has been authorized under this section. The**  
209 **notice shall include the following information:**

210 **(a) The amount of the eligible claim and the name of the provider seeking setoff;**

211 **(b) That a setoff to the patient's refund against the eligible claim has been**  
212 **performed; and**

213 **(c) Any amount of the refund remaining after the offset of the eligible claim.**

214 **(2) In the case of a joint or combined return, the notice also shall state the name of**  
215 **the nonobligated taxpayer named in the return, if any, against whom no claim is asserted;**  
216 **the fact that no claim is asserted against such taxpayer; and the fact that such taxpayer is**

217 **entitled to receive a refund if it is due the taxpayer regardless of the claim asserted against**  
218 **the taxpayer's spouse. To obtain the refund due the taxpayer, the taxpayer shall apply in**  
219 **writing for an apportionment of the refund with the department within thirty days of the**  
220 **date of receipt of the notice unless, in anticipation of the setoff of the taxpayer's spouse's**  
221 **refund, such nonobligated taxpayer provided the department with a request for**  
222 **apportionment of the anticipated refund that was filed at the same time the original tax**  
223 **return was filed, in which case the department shall determine the apportionment of the**  
224 **refund and forward the determination of apportionment and the nonobligated taxpayer's**  
225 **portion of the refund to the nonobligated taxpayer within fifteen working days of the**  
226 **transfer of the obligated taxpayer's portion of the refund to the claim clearinghouse.**  
227 **Unless a request for apportionment of the anticipated refund was provided to the**  
228 **department as provided in this section, within ninety days after the filing of such**  
229 **taxpayer's application for apportionment of the refund with the department, a**  
230 **determination of apportionment shall be mailed to the nonobligated taxpayer by the**  
231 **department. The apportionment of the refund shall be final upon the expiration of thirty**  
232 **days from the date on which the determination of apportionment is mailed to the**  
233 **nonobligated taxpayer unless, within such thirty-day period, the nonobligated taxpayer**  
234 **applies in writing for a hearing with the department.**

235 **12. The department then shall pay to the claim clearinghouse the amount that the**  
236 **department has set off for such provider, which shall include the collection assistance**  
237 **allocable to the claim clearinghouse. In the event the department is unable to set off the**  
238 **entire eligible claim and collection assistance fee under this section, the setoff of the**  
239 **collection assistance fee shall have priority over the setoff of the eligible claim. If, after the**  
240 **department has paid to the claim clearinghouse the amount that the department has set off**  
241 **for the provider, and the provider is found not to have complied with any applicable**  
242 **requirement of this section, the provider shall send to the patient the entire amount of the**  
243 **claim offset by the department for the provider plus an amount equal to the collection**  
244 **assistance fee.**

245 **13. In addition to refunds, lottery prize payouts made under section 313.321 shall**  
246 **be subject to the setoff procedures established in this section.**

247 **14. The director of the department of revenue and the director of the department of**  
248 **health and senior services shall promulgate rules and regulations necessary to administer the**  
249 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**  
250 **536.010, that is created under the authority delegated in this section shall become effective only**  
251 **if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section**

252 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
253 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
254 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
255 and any rule proposed or adopted after August 28, 2007, shall be invalid and void.

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

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

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

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

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

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

30 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,  
31 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,

32 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are  
33 regularly served to the public;

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

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

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

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

144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon  
2 the privilege of engaging in the business, in this state, of selling tangible personal property and  
3 those services listed in section 144.020 **and for the privilege of titling new and used motor**  
4 **vehicles, trailers, boats, and outboard motors purchased or acquired for use on the**  
5 **highways or waters of this state which are required to be registered under the laws of the**

6 **state of Missouri. Except as otherwise provided,** the primary tax burden is placed upon the  
7 seller making the taxable sales of property or service and is levied at the rate provided for in  
8 section 144.020. Excluding **subdivision (9) of subsection 1 of section 144.020 and** sections  
9 144.070, 144.440 and 144.450, the extent to which a seller is required to collect the tax from the  
10 purchaser of the taxable property or service is governed by section 144.285 and in no way affects  
11 sections 144.080 and 144.100, which require all sellers to report to the director of revenue their  
12 "gross receipts", defined herein to mean the aggregate amount of the sales price of all sales at  
13 retail, and remit tax at four percent of their gross receipts.

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

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

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of  
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be  
16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing  
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into  
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or  
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will  
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at  
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide  
22 registration law (sections 281.220 to 281.310) which are to be used in connection with the  
23 growth or production of crops, fruit trees or orchards applied before, during, or after planting,  
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which  
25 are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in  
27 manufacturing, processing, compounding, mining, producing or fabricating become a component

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

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

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

45 (5) Replacement machinery, equipment, and parts and the materials and supplies solely  
46 required for the installation or construction of such replacement machinery, equipment, and  
47 parts, used directly in manufacturing, mining, fabricating or producing a product which is  
48 intended to be sold ultimately for final use or consumption; and machinery and equipment, and  
49 the materials and supplies required solely for the operation, installation or construction of such  
50 machinery and equipment, purchased and used to establish new, or to replace or expand existing,  
51 material recovery processing plants in this state. For the purposes of this subdivision, a "material  
52 recovery processing plant" means a facility that has as its primary purpose the recovery of  
53 materials into a useable product or a different form which is used in producing a new product and  
54 shall include a facility or equipment which are used exclusively for the collection of recovered  
55 materials for delivery to a material recovery processing plant but shall not include motor vehicles  
56 used on highways. For purposes of this section, the terms motor vehicle and highway shall have  
57 the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials  
58 within a manufacturing process or the use of a product previously recovered. The material  
59 recovery processing plant shall qualify under the provisions of this section regardless of  
60 ownership of the material being recovered;

61 (6) Machinery and equipment, and parts and the materials and supplies solely required  
62 for the installation or construction of such machinery and equipment, purchased and used to

63 establish new or to expand existing manufacturing, mining or fabricating plants in the state if  
64 such machinery and equipment is used directly in manufacturing, mining or fabricating a product  
65 which is intended to be sold ultimately for final use or consumption;

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

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

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

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

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

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

81 (13) Electrical energy used in the actual primary manufacture, processing, compounding,  
82 mining or producing of a product, or electrical energy used in the actual secondary processing  
83 or fabricating of the product, or a material recovery processing plant as defined in subdivision  
84 (5) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical  
85 energy so used exceeds ten percent of the total cost of production, either primary or secondary,  
86 exclusive of the cost of electrical energy so used or if the raw materials used in such processing  
87 contain at least twenty-five percent recovered materials as defined in section 260.200. There  
88 shall be a rebuttable presumption that the raw materials used in the primary manufacture of  
89 automobiles contain at least twenty-five percent recovered materials. For purposes of this  
90 subdivision, "processing" means any mode of treatment, act or series of acts performed upon  
91 materials to transform and reduce them to a different state or thing, including treatment necessary  
92 to maintain or preserve such processing by the producer at the production facility;

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

95 (15) Machinery, equipment, appliances and devices purchased or leased and used solely  
96 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies

97 solely required for the installation, construction or reconstruction of such machinery, equipment,  
98 appliances and devices;

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

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

104 (18) All amounts paid or charged for admission or participation or other fees paid by or  
105 other charges to individuals in or for any place of amusement, entertainment or recreation, games  
106 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a  
107 municipality or other political subdivision where all the proceeds derived therefrom benefit the  
108 municipality or other political subdivision and do not inure to any private person, firm, or  
109 corporation. **Any municipality or other political subdivision may enter into revenue-sharing**  
110 **agreements with private persons, firms, or corporations providing goods or services,**  
111 **including management services, in or for the place of amusement, entertainment or**  
112 **recreation, games, or athletic events. Nothing in this subdivision shall exempt from tax any**  
113 **amounts retained by any private person, firm, or corporation under such revenue-sharing**  
114 **agreement;**

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



131 requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner  
132 licensed to prescribe;

133 (20) All sales made by or to religious and charitable organizations and institutions in  
134 their religious, charitable or educational functions and activities and all sales made by or to all  
135 elementary and secondary schools operated at public expense in their educational functions and  
136 activities;

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

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

153 (23) All sales made to any private not-for-profit elementary or secondary school, all sales  
154 of feed additives, medications or vaccines administered to livestock or poultry in the production  
155 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for  
156 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,  
157 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying  
158 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as  
159 defined in section 142.028, natural gas, propane, and electricity used by an eligible new  
160 generation cooperative or an eligible new generation processing entity as defined in section  
161 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and  
162 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed  
163 additives" means tangible personal property which, when mixed with feed for livestock or  
164 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term  
165 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted

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

- 175 (a) Used exclusively for agricultural purposes;
- 176 (b) Used on land owned or leased for the purpose of producing farm products; and
- 177 (c) Used directly in producing farm products to be sold ultimately in processed form or  
178 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold  
179 ultimately in processed form at retail;

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

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

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

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

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

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

219 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,  
220 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of  
221 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes  
222 on such excise taxes;

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

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

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

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

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

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

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

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

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

250 (36) All sales of feed which are developed for and used in the feeding of pets owned by  
251 a commercial breeder when such sales are made to a commercial breeder, as defined in section  
252 273.325, and licensed pursuant to sections 273.325 to 273.357;

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

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

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

272 (38) All sales or other transfers of tangible personal property to a lessor who leases the  
273 property under a lease of one year or longer executed or in effect at the time of the sale or other  
274 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections  
275 238.010 to 238.100;

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

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

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

288 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or  
289 similar places of business for use in the normal course of business and money received by a  
290 shooting range or similar places of business from patrons and held by a shooting range or similar  
291 place of business for redistribution to patrons at the conclusion of a shooting event.

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

144.071. 1. In all cases where the purchaser of a motor vehicle, trailer, boat or outboard  
2 motor rescinds the sale of that motor vehicle, trailer, boat or outboard motor and receives a

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

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

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

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

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

144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or  
2 mistake on the part of the director of revenue, such fact shall be set forth in the records of the  
3 director of revenue, and the amount of the overpayment shall be credited on any taxes then due  
4 from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and  
5 the balance shall be refunded to the person legally obligated to remit the tax, such person's  
6 administrators or executors, as provided for in section 144.200.

7         2. If any tax, penalty or interest has been paid more than once, or has been erroneously  
8 or illegally collected, or has been erroneously or illegally computed, such sum shall be **refunded**  
9 **to the person legally obligated to collect the tax pursuant to sections 144.010 to 144.525 or,**  
10 **at the option of the director, shall be** credited on any taxes then due **or that may become due**  
11 **from [the] such person legally obligated to remit the tax. Interest shall accrue on the amount**  
12 **of refund or credit at the rate determined by section 32.065 from the date the refund claim**  
13 **is first filed** [pursuant to sections 144.010 to 144.525, and the balance, with interest as  
14 determined by section 32.065, shall be refunded to the person legally obligated to remit the tax,  
15 but no such credit or refund shall be allowed unless duplicate copies of a claim for refund are  
16 filed within three years from date of overpayment].

17         3. Every claim for refund must be in writing and signed by the applicant, and must state  
18 the specific grounds upon which the claim is founded. Any refund or any portion thereof which  
19 is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be  
20 recovered in any action brought by the director of revenue against the person legally obligated

21 to remit the tax. In the event that a tax has been illegally imposed against a person legally  
22 obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon  
23 the director's record.

24 4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid  
25 sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue  
26 for such sales or use taxes paid to such vendor or seller and remitted to the director, provided no  
27 sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or  
28 other claim the director otherwise would have against either the purchaser or vendor or seller,  
29 and such claim for refund is accompanied by either:

30 (1) A notarized assignment of rights statement by the vendor or seller to the purchaser  
31 allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of  
32 rights statement shall contain the Missouri sales or use tax registration number of the vendor or  
33 seller, a list of the transactions covered by the assignment, the tax periods and location for which  
34 the original sale was reported to the director of revenue by the vendor or seller, and a notarized  
35 statement signed by the vendor or seller affirming that the vendor or seller has not received a  
36 refund or credit, will not apply for a refund or credit of the tax collected on any transactions  
37 covered by the assignment, and authorizes the director to amend the seller's return to reflect the  
38 refund; or

39 (2) In the event the vendor or seller fails or refuses to provide an assignment of rights  
40 statement within sixty days from the date of such purchaser's written request to the vendor or  
41 seller, or the purchaser is not able to locate the vendor or seller or the vendor or seller is no  
42 longer in business, the purchaser may provide the director a notarized statement confirming the  
43 efforts that have been made to obtain an assignment of rights from the vendor or seller. Such  
44 statement shall contain a list of the transactions covered by the assignment, the tax periods and  
45 location for which the original sale was reported to the director of revenue by the vendor or  
46 seller. The director shall not require such vendor, seller, or purchaser to submit amended returns  
47 for refund claims submitted under the provisions of this subsection. Notwithstanding the  
48 provisions of section 32.057, if the seller is registered with the director for collection and  
49 remittance of sales tax, the director shall notify the seller at the seller's last known address of the  
50 claim for refund. If the seller objects to the refund within thirty days of the date of the notice,  
51 the director shall not pay the refund. If the seller agrees that the refund is warranted or fails to  
52 respond within thirty days, the director may issue the refund and amend the seller's return to  
53 reflect the refund. For purposes of section 32.069, the refund claim shall not be considered to  
54 have been filed until the seller agrees that the refund is warranted or thirty days after the date the  
55 director notified the seller and the seller failed to respond.

56           5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim  
57 on behalf of a purchaser and such refund claim is denied by the director, notice of such denial  
58 and the reason for the denial shall be sent by the director to the vendor and each purchaser whose  
59 name and address is submitted with the refund claim form filed by the vendor. A purchaser shall  
60 be entitled to appeal the denial of the refund claim within sixty days of the date such notice of  
61 denial is mailed by the director as provided in section 144.261. The provisions of this subsection  
62 shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection  
63 allowing a purchaser to appeal the director's decision to deny a refund claim shall also apply to  
64 any refund claim denied by the director on or after January 1, 2007, if an appeal of the denial of  
65 the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is  
66 based solely on the issue of the exemption of the electronic transmission or delivery of computer  
67 software.

68           6. Notwithstanding the provisions of this section, the director of revenue shall authorize  
69 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred  
70 fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For  
71 the purposes of such direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70,  
72 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place of  
73 business of the purchaser.

74           7. Special rules applicable to error corrections requested by customers of mobile  
75 telecommunications service are as follows:

76           (1) For purposes of this subsection, the terms "customer", "home service provider",  
77 "place of primary use", "electronic database", and "enhanced zip code" shall have the same  
78 meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference  
79 in section 144.013;

80           (2) Notwithstanding the provisions of this section, if a customer of mobile  
81 telecommunications services believes that the amount of tax, the assignment of place of primary  
82 use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the  
83 home service provider, in writing, within three years from the date of the billing statement. The  
84 customer shall include in such written notification the street address for the customer's place of  
85 primary use, the account name and number for which the customer seeks a correction of the tax  
86 assignment, a description of the error asserted by the customer and any other information the  
87 home service provider reasonably requires to process the request;

88           (3) Within sixty days of receiving the customer's notice, the home service provider shall  
89 review its records and the electronic database or enhanced zip code to determine the customer's  
90 correct taxing jurisdiction. If the home service provider determines that the review shows that



91 the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home  
92 service provider shall correct the error and, at its election, either refund or credit the amount of  
93 tax erroneously collected to the customer for a period of up to three years from the last day of  
94 the home service provider's sixty-day review period. If the home service provider determines  
95 that the review shows that the amount of tax, the assignment of place of primary use or the taxing  
96 jurisdiction is correct, the home service provider shall provide a written explanation of its  
97 determination to the customer.

98 8. For all refund claims submitted to the department of revenue on or after September  
99 1, 2003, notwithstanding any provision of this section to the contrary, if a person legally  
100 obligated to remit the tax levied pursuant to sections 144.010 to 144.525 has received a refund  
101 of such taxes for a specific issue and submits a subsequent claim for refund of such taxes on the  
102 same issue for a tax period beginning on or after the date the original refund check issued to such  
103 person, no refund shall be allowed. This subsection shall not apply and a refund shall be allowed  
104 if an additional refund claim is filed due to any of the following:

105 (1) Receipt of additional information or an exemption certificate from the purchaser of  
106 the item at issue;

107 (2) A decision of a court of competent jurisdiction or the administrative hearing  
108 commission; or

109 (3) Changes in regulations or policy by the department of revenue.

110 9. Notwithstanding any provision of law to the contrary, the director of revenue shall  
111 respond to a request for a binding letter ruling filed in accordance with section 536.021 within  
112 sixty days of receipt of such request. If the director of revenue fails to respond to such letter  
113 ruling request within sixty days of receipt by the director, the director of revenue shall be barred  
114 from pursuing collection of any assessment of sales or use tax with respect to the issue which is  
115 the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling"  
116 means a written interpretation of law by the director to a specific set of facts provided by a  
117 specific taxpayer or his or her agent.

118 10. If any tax was paid more than once, was incorrectly collected, or was incorrectly  
119 computed, such sum shall be credited on any taxes then due from the person legally obligated  
120 to remit the tax pursuant to sections 144.010 to 144.510 against any deficiency or tax due  
121 discovered through an audit of the person by the department of revenue through adjustment  
122 during the same tax filing period for which the audit applied.

144.440. 1. [In addition to all other taxes now or hereafter levied and imposed upon  
2 every person for the privilege of using the highways or waterways of this state, there is hereby  
3 levied and imposed a tax equivalent to four percent of the purchase price, as defined in section

4 144.070, which is paid or charged on new and used motor vehicles, trailers, boats, and outboard  
5 motors purchased or acquired for use on the highways or waters of this state which are required  
6 to be registered under the laws of the state of Missouri.

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

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

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

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

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

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

144.450. In order to avoid double taxation under the provisions of sections 144.010 to  
2 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or  
3 outboard motor in any other state and seeks to register or obtain a certificate of title for it in this

4 state shall be credited with the amount of any sales tax or use tax shown to have been previously  
5 paid by him on the purchase price of such motor vehicle, trailer, boat, or outboard motor in such  
6 other state. The tax imposed by **subdivision (9) of subsection 1 of section [144.440] 144.020**  
7 shall not apply:

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

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

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

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

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

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

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

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

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

144.525. Notwithstanding any other provision of law, the amount of any state and local sales [or use] taxes due on the purchase of a motor vehicle, trailer, boat or outboard motor required to be registered under the provisions of sections 301.001 to 301.660 and sections 306.010 to 306.900 shall be computed on the rate of such taxes in effect on the date the purchaser submits application for a certificate of ownership to the director of revenue; except that, in the case of a sale at retail, of an outboard motor by a retail business which is not required to be registered under the provisions of section 301.251, the amount of state and local [sales and use] taxes due shall be computed on the rate of such taxes in effect as of the calendar date of the retail sale.

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

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

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

144.613. Notwithstanding the provisions of section 144.655, at the time the owner of any new or used boat or boat motor which was acquired after December 31, 1979, in a transaction subject to [use] tax under [the Missouri use tax law] **this chapter** makes application to the director of revenue for the registration of the boat or boat motor, he shall present to the director of revenue evidence satisfactory to the director of revenue showing the purchase price, exclusive

6 of any charge incident to the extension of credit, paid by or charged to the applicant in the  
7 acquisition of the boat or boat motor, or that no sales or use tax was incurred in its acquisition,  
8 and, if [sales or use] tax was incurred in its acquisition, that the same has been paid, or the  
9 applicant shall pay or cause to be paid to the director of revenue the [use] tax provided by [the  
10 Missouri use tax law] **this chapter** in addition to the registration fees now or hereafter required  
11 according to law, and the director of revenue shall not issue a registration for any new or used  
12 boat or boat motor subject to [use] tax [as provided in the Missouri use tax law] **in this chapter**  
13 until the tax levied for the use of the same under [sections 144.600 to 144.748] **this chapter** has  
14 been paid.

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

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

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

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

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

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

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

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

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

3 (1) "**Commencement of commercial operations**", shall be deemed to occur during  
4 **the first calendar year for which the data storage center is first available for use by the**

5 operating taxpayer, or first capable of being used by the operating taxpayer, as a data  
6 storage center;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

65           **(e) At least thirty new jobs are created at the new facility during a period of up to**  
66 **thirty-six consecutive months from the date of conditional approval for an exemption**  
67 **under this section if the average wage of the new jobs equals or exceeds one hundred fifty**  
68 **percent of the county average wage; and**

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

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

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

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

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

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

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

100           (17) "Taxpayer", the purchaser of tangible personal property or a service that is  
101 subject to state or local sales or use tax and from whom state or local sales or use tax is  
102 owed. Taxpayer shall not mean the seller charged by law with collecting the sales tax from  
103 the purchaser.

104           2. In addition to the exemptions granted under chapter 144, project taxpayers for  
105 a new data storage center project shall be entitled, for a project period not to exceed fifteen  
106 years from the date of conditional approval under this section and subject to the  
107 requirements of subsection 3 of this section, to an exemption of one hundred percent of the



108 state and local sales and use taxes defined, levied, or calculated under section 32.085,  
109 sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, limited to the  
110 net fiscal benefit of the state calculated over a ten year period, on:

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

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

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

117

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

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

134 (2) The department of economic development shall convey conditional approvals  
135 to the department of revenue and the identified project taxpayers. After a conditionally  
136 approved new facility has met the requirements in subsection 1 of this section for a new  
137 facility and the execution of the agreement specified in subsection 6 of this section, the  
138 project taxpayers shall provide proof of the same to the department of economic  
139 development. Upon verification of such proof, the department of economic development  
140 shall certify the new facility to the department of revenue as being eligible for the  
141 exemption dating retroactively to the first day of construction on the new facility. The  
142 department of revenue, upon receipt of adequate proof of the amount of sales taxes paid

143 since the first day of construction, shall issue a refund of taxes paid but eligible for  
144 exemption under subsection 2 of this section to each operating taxpayer and each  
145 constructing taxpayer and issue a certificate of exemption to each new project taxpayer for  
146 ongoing exemptions under subsection 2 of this section. The department of revenue shall  
147 issue such a refund within thirty days of receipt of certification from the department of  
148 economic development.

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

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

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

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

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

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

172

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

176 5. (1) Any data storage center project seeking a tax exemption under subsection  
177 4 of this section shall submit a notice of intent and a project plan to the department of

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

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

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

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

209 6. (1) The exemptions in subsections 2 and 4 of this section shall be tied to the new  
210 or expanding facility project. A certificate of exemption in the hands of a taxpayer that is  
211 no longer an operating or constructing taxpayer of the new or expanding facility project  
212 shall be invalid as of the date the taxpayer was no longer an operating or constructing

213 taxpayer of the new or expanding facility project. New certificates of exemption shall be  
214 issued to successor constructing taxpayers and operating taxpayers at such new or  
215 expanding facility projects. The right to the exemption by successor taxpayers shall exist  
216 without regard to subsequent levels of investment in the new or expanding facility by  
217 successor taxpayers.

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

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

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

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

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

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

162.1174. 1. A majority of the school boards or one or more school boards with a  
2 majority of the student population in a county, subject to taxation under the provisions of  
3 sections 144.010 to 144.510, may impose, by order, a sales tax on all retail sales, in one-  
4 eighth-cent increments. The tax authorized by this section shall be in addition to any and  
5 all other sales taxes allowed by law, except that no order imposing a sales tax under the

6 provisions of this section shall be effective unless there is submitted to the voters of the  
7 county, at a state general or primary election, a proposal to authorize the school boards to  
8 impose a tax.

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

11 Shall the school districts of ..... (County name) impose a county-wide sales  
12 tax of ..... (Insert amount) for a period not to exceed ..... (Insert number)  
13 years and therefore will expire on ..... (Insert date) for the purpose of .....  
14 (Insert educational purpose)?

15  YES  NO

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

18  
19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
20 favor of the proposal, then the order and any amendments thereto shall become effective  
21 on the first day of the second calendar quarter after the director of revenue receives notice  
22 of adoption of the tax. If a majority of the votes cast by the qualified voters are opposed  
23 to the proposal, then the school boards shall have no power to impose the sales tax  
24 authorized under this section unless and until the school boards shall have submitted  
25 another proposal to authorize the imposition of the sales tax authorized by sections  
26 162.1174 to 162.1178 and such proposal is approved by a majority of the qualified voters  
27 voting thereon.

28 3. All revenue received by the school districts from the tax authorized under the  
29 provisions of sections 162.1174 to 162.1178 shall be deposited into special trust funds for  
30 each school district in the county based on the number of the school district's pupils  
31 resident in the county and shall be used by the school districts solely for the purpose  
32 described in the ballot for so long as the tax shall remain in effect. Once the tax authorized  
33 by sections 162.1174 to 162.1178 is abolished or is terminated by any means, all funds  
34 remaining in the special trust funds shall be used solely for activities initiated with  
35 revenues raised by the tax authorized by sections 162.1174 to 162.1178. Any funds in such  
36 special trust funds which are not needed for current expenditures may be invested by the  
37 school boards in accordance with applicable laws relating to the investment of other school  
38 funds.

39           **4. The tax authorized by sections 162.1174 to 162.1178 shall terminate on the date**  
40 **established on the ballot of submission by which such tax was initially imposed by the**  
41 **school boards, unless sooner abolished by the school boards.**

**162.1176. 1. All sales taxes collected by the director of revenue under sections**  
2 **162.1174 to 162.1178 on behalf of any school district, less one percent for cost of collection**  
3 **which shall be deposited in the state's general revenue fund after payment of premiums for**  
4 **surety bonds as provided into section 32.087, shall be deposited with the state treasurer in**  
5 **a special trust fund, which is hereby created, to be known as the "School District Sales Tax**  
6 **Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall**  
7 **not be commingled with any funds of the state. The director of revenue shall keep accurate**  
8 **records of the amount of money in the trust fund which was collected in each school district**  
9 **imposing a sales tax pursuant to sections 162.1174 to 162.1178, and the records shall be**  
10 **open to the inspection of officers of the county and the public. Not later than the tenth day**  
11 **of each month, the director of revenue shall distribute all moneys deposited into the trust**  
12 **fund during the preceding month to the school district which levied the tax. Such funds**  
13 **shall be deposited with the treasurer of each such school district, and all expenditures of**  
14 **funds arising from the trust fund shall be by appropriation by the school board. Districts**  
15 **shall deposit moneys from the trust fund in the teachers' incidental or capital projects**  
16 **fund, at the discretion of the board. Such moneys may be transferred between such funds**  
17 **by the board. Such moneys shall not be used for determination of salary compliance.**

18           **2. The director of revenue may authorize the state treasurer to refund money from**  
19 **the trust fund to any school district for erroneous payments and overpayments, and may**  
20 **redeem dishonored checks and drafts deposited to the credit of such school districts. If any**  
21 **school district abolishes the tax, the school board shall notify the director of revenue of the**  
22 **action at least ninety days prior to the effective date of the repeal, and the director of**  
23 **revenue may order retention in the trust fund, for a period of one year, of two percent of**  
24 **the amount collected after receipt of such notice to cover possible refunds or overpayment**  
25 **of the tax and to redeem dishonored checks and drafts deposited to the credit of such**  
26 **accounts. When one year has elapsed from the effective date of abolition of the tax in such**  
27 **school district, the director of revenue shall authorize the state treasurer to remit the**  
28 **balance in the account to the school district and close the account of that school district.**  
29 **The director of revenue shall notify each school district of each instance of any amount**  
30 **refunded or any check redeemed from receipts due the school district.**

31           **3. Except as modified in sections 162.1174 to 162.1178, all provisions of sections**  
32 **32.085 and 32.087 shall apply to the tax imposed under sections 162.1174 to 162.1178.**

1           **162.1178. No revenue received by a school district from the tax authorized under**  
2 **the provisions of sections 162.1174 to 162.1178 shall be included in calculating state aid**  
3 **under section 163.031.**

177.011. 1. The title of all schoolhouse sites and other school property is vested in the  
2 district in which the property is located, or if the directors of both school districts involved agree,  
3 a school district may own property outside of the boundaries of the district and operate upon such  
4 property for school purposes; provided that, such property may only be used for school purposes  
5 for students residing in the school district owning such property or students who are enrolled in  
6 such school district as part of a court-ordered desegregation plan. All property leased or rented  
7 for school purposes shall be wholly under the control of the school board during such time.  
8 **With the exception of lease agreements entered into under the provisions of section**  
9 **177.088**, no board shall lease or rent any building for school purposes while the district  
10 schoolhouse is unoccupied, and no schoolhouse or school site shall be abandoned or sold until  
11 another site and house are provided for the school district.

12           2. Notwithstanding the provisions of section 178.770, the provisions of this section shall  
13 not apply to community college districts. Nothing in this subsection shall be construed to impair  
14 the duty and authority of the coordinating board for higher education to approve academic  
15 programs under section 173.005.

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

2           (1) "Board", the board of education, board of trustees, board of regents, or board of  
3 governors of an educational institution;

4           (2) "Educational institution", any school district, including all community college  
5 districts, and any state college or university organized under chapter 174.

6           2. The board of any educational institution may enter into agreements as authorized in  
7 this section [with a not-for-profit corporation formed under the general not-for-profit corporation  
8 law of Missouri, chapter 355, in order] to provide for the acquisition, construction, improvement,  
9 extension, repair, remodeling, renovation and financing of sites, buildings, facilities, furnishings  
10 and equipment for the use of the educational institution for educational purposes.

11           3. The board may on such terms as it shall approve:

12           (1) Lease [from the corporation] sites, buildings, facilities, furnishings and equipment  
13 [which the corporation has] acquired or constructed; or

14           (2) Notwithstanding the provisions of this chapter or any other provision of law to the  
15 contrary, sell or lease at fair market value, which may be determined by appraisal, [to the  
16 corporation] any existing sites [owned by the educational institution], together with any existing  
17 buildings and facilities thereon, [in order for the corporation] to acquire, construct, improve,

18 extend, repair, remodel, renovate, furnish and equip buildings and facilities thereon, and [then]  
19 lease back or purchase such sites, buildings and facilities [from the corporation]; provided that,  
20 upon selling or leasing the sites, buildings or facilities, [the corporation agrees to enter into a  
21 lease for] **any lease back to the educational institution is** not more than one year [but] **in**  
22 **length, and** with not more than twenty-five successive options by the educational institution to  
23 renew the lease under the same conditions; and provided further that [the corporation agrees]  
24 **there is an agreement** to convey or sell the sites, buildings or facilities, including any  
25 improvements, extensions, renovations, furnishings or equipment, back to the educational  
26 institution with clear title at the end of the period of successive one-year options or at any time  
27 bonds, notes or other obligations issued [by the corporation] to pay for the improvements,  
28 extensions, renovations, furnishings or equipment have been paid and discharged.

29 4. Any consideration, promissory note or deed of trust which an educational institution  
30 receives for selling or leasing property [to a not-for-profit corporation] pursuant to this section  
31 shall be placed in a separate fund or in escrow, and neither the principal or any interest thereon  
32 shall be commingled with any other funds of the educational institutions. At such time as the  
33 title or deed for property acquired, constructed, improved, extended, repaired, remodeled or  
34 renovated under this section is conveyed to the educational institution, the consideration shall  
35 be returned [to the corporation].

36 5. The board may make rental payments [to the corporation] under such leases out of its  
37 general funds or out of any other available funds, provided that in no event shall the educational  
38 institution become indebted in an amount exceeding in any year the income and revenue of the  
39 educational institution for such year plus any unencumbered balances from previous years.

40 6. Any bonds, notes and other obligations issued [by a corporation] to pay for the  
41 acquisition, construction, improvements, extensions, repairs, remodeling or renovations of sites,  
42 buildings and facilities, pursuant to this section, may be secured by a mortgage, pledge or deed  
43 of trust of the sites, buildings and facilities and a pledge of the revenues received from the rental  
44 thereof to the educational institution. Such bonds, notes and other obligations issued [by a  
45 corporation] shall not be a debt of the educational institution and the educational institution shall  
46 not be liable thereon, and in no event shall such bonds, notes or other obligations be payable out  
47 of any funds or properties other than those acquired for the purposes of this section, and such  
48 bonds, notes and obligations shall not constitute an indebtedness of the educational institution  
49 within the meaning of any constitutional or statutory debt limitation or restriction.

50 7. The interest on such bonds, notes and other obligations [of the corporation] and the  
51 income therefrom shall be exempt from taxation by the state and its political subdivisions, except  
52 for death and gift taxes on transfers. Sites, buildings, facilities, furnishings and equipment



53 owned [by a corporation] in connection with any project pursuant to this section shall be exempt  
54 from taxation.

55 8. The board may make all other contracts or agreements [with the corporation]  
56 necessary or convenient in connection with any project pursuant to this section[. The  
57 corporation] **and** shall comply with sections 290.210 to 290.340.

58 9. Notice that the board is considering a project pursuant to this section shall be given  
59 by publication in a newspaper published within the county in which all or a part of the  
60 educational institution is located which has general circulation within the area of the educational  
61 institution, once a week for two consecutive weeks, the last publication to be at least seven days  
62 prior to the date of the meeting of the board at which such project will be considered and acted  
63 upon.

64 10. [Provisions of other law to the contrary notwithstanding, the board may refinance any  
65 lease purchase agreement that satisfies at least one of the conditions specified in subsection 6 of  
66 section 165.011 for the purpose of payment on any lease with the corporation under this section  
67 for sites, buildings, facilities, furnishings or equipment which the corporation has acquired or  
68 constructed, but such refinance shall not extend the date of maturity of any obligation, and the  
69 refinancing obligation shall not exceed the amount necessary to pay or provide for the payment  
70 of the principal of the outstanding obligations to be refinanced, together with the interest accrued  
71 thereon to the date of maturity or redemption of such obligations and any premium which may  
72 be due under the terms of such obligations and any amounts necessary for the payments of costs  
73 and expenses related to issuing such refunding obligations and to fund a capital projects reserve  
74 fund for the obligations.

75 11.] Provisions of other law to the contrary notwithstanding, payments made from any  
76 source by a school district, after the latter of July 1, 1994, or July 12, 1994, that result in the  
77 transfer of the title of real property to the school district, other than those payments made from  
78 the capital projects fund, shall be deducted as an adjustment to the funds payable to the district  
79 pursuant to section 163.031 beginning in the year following the transfer of title to the district,  
80 as determined by the department of elementary and secondary education. No district with  
81 modular buildings leased in fiscal year 2004, with the lease payments made from the incidental  
82 fund and that initiates the transfer of title to the district after fiscal year 2007, shall have any  
83 adjustment to the funds payable to the district under section 163.031 as a result of the transfer  
84 of title.

85 [12.] **11.** Notwithstanding provisions of this section to the contrary, the board of  
86 education of any school district may enter into agreements with the county in which the school  
87 district is located, or with a city, town, or village wholly or partially located within the

88 boundaries of the school district, in order to provide for the acquisition, construction,  
 89 improvement, extension, repair, remodeling, renovation, and financing of sites, buildings,  
 90 facilities, furnishings, and equipment for the use of the school district for educational purposes.  
 91 Such an agreement may provide for the present or future acquisition of an ownership interest in  
 92 such facilities by the school district, by lease, lease-purchase agreement, option to purchase  
 93 agreement, or similar provisions, and may provide for a joint venture between the school district  
 94 and other entity or entities that are parties to such an agreement providing for the sharing of the  
 95 costs of acquisition, construction, repair, maintenance, and operation of such facilities. The  
 96 school district may wholly own such facilities, or may acquire a partial ownership interest along  
 97 with the county, city, town, or village with which the agreement was executed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

          184.815. 1. Whenever the creation of a district is desired, the owners of real property  
2 who own at least two-thirds of the real property within the proposed district may file a petition  
3 requesting the creation of a district. The petition shall be filed in the circuit court of the county  
4 in which the proposed district is located. Any petition to create a museum **and cultural** district  
5 pursuant to the provisions of sections 184.800 to 184.880 shall be filed [on or before December  
6 31, 1998] **within five years after the Presidential declaration establishing the disaster area.**

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

10          3. The petition shall set forth:

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

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

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

19          (4) The name of the proposed district.

20          4. In the event any owner of real property within the proposed district who is named in  
21 the petition [or any legal voter resident within the district] shall not join in the petition or file an  
22 entry of appearance and waiver of service of process in the case, a copy of the petition shall be

23 served upon said owner [or legal voter] in the manner provided by supreme court rule for the  
24 service of petitions generally. Any objections to the petition shall be raised by answer within the  
25 time provided by supreme court rule for the filing of an answer to a petition.

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

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

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

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

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

9 2. The owners of real property, when assembled, shall organize by the election of a  
10 chairman and secretary of the meeting who shall conduct the election. At the election, each acre  
11 of real property within the district shall be considered as a voting interest, and each owner of real

12 property shall have one vote in person or by proxy for every acre of real property owned within  
13 the district for each director to be elected. A director need not be a legal voter of the district.

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

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

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

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

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

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

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

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

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

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

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

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

13           3. In each museum **and cultural** district in which a sales tax has been imposed in the  
14 manner provided by this section, every retailer shall add the tax imposed by the museum **and**  
15 **cultural** district pursuant to this section to the retailer's sale price, and when so added such tax  
16 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and  
17 shall be recoverable at law in the same manner as the purchase price.

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

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

31           6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one  
32 percent or one percent on the receipts from the sale at retail of all tangible personal property or

33 taxable services at retail within the museum **and cultural** district adopting such tax, if such  
34 property and services are subject to taxation by the state of Missouri pursuant to the provisions  
35 of sections 144.010 to 144.525. Any museum **and cultural** district sales tax imposed pursuant  
36 to this section shall be imposed at a rate that shall be uniform throughout the district.

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

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

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

49 10. The same sales tax permit, exemption certificate and retail certificate required by  
50 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
51 satisfy the requirements of this section, and no additional permit or exemption certificate or retail  
52 certificate shall be required; except that the museum **and cultural** district may prescribe a form  
53 of exemption certificate for an exemption from the tax imposed by this section.

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

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

66 13. All sales taxes collected by the museum **and cultural** district shall be deposited by  
67 the museum **and cultural** district in a special fund to be expended for the purposes authorized

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

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

**184.847. 1. The board of a district may impose an admissions fee on every person,  
2 firm, association, company or partnership of whatever form offering or managing any  
3 form of entertainment, amusement, athletic or other commercial or nonprofit event or  
4 venue for which admission is charged and which is presented within the district. The fee  
5 shall be at a rate of no more than one dollar per seat or admission sold. This fee is in  
6 addition to any state or local tax. Such admission fee may be imposed for any museum and  
7 cultural purpose designated by the board of the museum and cultural district. If the  
8 resolution is adopted, the board of the district may submit the question of whether to  
9 impose such admission fee authorized by this section to the qualified voters, who shall have  
10 the same voting interests as with the election of members of the board of the district. The  
11 question shall specify the particular types of events or venues that shall be subject to such  
12 admission fee.**

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

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

23 **4. On and after the effective date of any admission fee imposed pursuant to this  
24 section, the museum and cultural district shall perform all functions incident to the**



25 **administration, collection, enforcement, and operation of the admission fee. The admission**  
26 **fee imposed pursuant to this section shall be collected and reported upon such forms and**  
27 **under such administrative rules and regulations as may be prescribed by the museum and**  
28 **cultural district.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

36 (10) To any person who has pled guilty to or been convicted of the crime of involuntary  
37 manslaughter while operating a motor vehicle in an intoxicated condition, or to any person who  
38 has been convicted twice within a five-year period of violating state law, county or municipal  
39 ordinance of driving while intoxicated, or any other intoxication-related traffic offense as defined

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

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

53 (12) To any person who is under the age of eighteen years, if such person's parents or  
54 legal guardians file a certified document with the department of revenue stating that the director  
55 shall not issue such person a driver's license. Each document filed by the person's parents or  
56 legal guardians shall be made upon a form furnished by the director and shall include identifying  
57 information of the person for whom the parents or legal guardians are denying the driver's  
58 license. The document shall also contain identifying information of the person's parents or legal  
59 guardians. The document shall be certified by the parents or legal guardians to be true and  
60 correct. This provision shall not apply to any person who is legally emancipated. The parents  
61 or legal guardians may later file an additional document with the department of revenue which  
62 reinstates the person's ability to receive a driver's license.

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

75 circumvented the ignition interlock device, then the period for which the person must maintain  
76 the ignition interlock device following the date of reinstatement shall be extended for an  
77 additional six months. If the person fails to maintain such proof with the director, the license  
78 shall be suspended for the remainder of the six-month period or until proof as required by this  
79 section is filed with the director. Upon the completion of the six-month period, the license shall  
80 be shown as reinstated, if the person is otherwise eligible.

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

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

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

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

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

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

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

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

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

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

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

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

58 may order the director to issue a license to the petitioner if the petitioner is  
59 otherwise qualified pursuant to the provisions of sections 302.010 to 302.540;

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

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

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

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

100 provisions of section 610.120, all records related to any criminal history check  
101 shall be accessible and available to the director and the court.]  
102

302.302. 1. The director of revenue shall put into effect a point system for the  
2 suspension and revocation of licenses. Points shall be assessed only after a conviction or  
3 forfeiture of collateral. The initial point value is as follows:

4 (1) Any moving violation of a state law or county or municipal or federal traffic  
5 ordinance or regulation not listed in this section, other than a violation of vehicle equipment  
6 provisions or a court-ordered supervision as provided in section 302.303. . . . . 2 points

7  
8 (except any violation of municipal stop sign ordinance where no accident is  
9 involved. . . . . 1 point)

10 (2) Speeding  
11  
12 In violation of a state law. . . . . 3 points

13  
14 In violation of a county or municipal ordinance. . . . . 2 points

15 (3) Leaving the scene of an accident in violation of section 577.060. . . . . 12 points  
16  
17 In violation of any county or municipal ordinance. . . . . 6 points

18 (4) Careless and imprudent driving in violation of subsection 4 of  
19 section 304.016. . . . . 4 points  
20

21 In violation of a county or municipal ordinance. . . . . 2 points

22 (5) Operating without a valid license in violation of subdivision (1) or (2) of subsection  
23 1 of section 302.020:

24 (a) For the first conviction. . . . . 2 points

25 (b) For the second conviction. . . . . 4 points

26 (c) For the third conviction. . . . . 6 points

27 (6) Operating with a suspended or revoked license prior to restoration of operating  
28 privileges. . . . . 12 points

29 (7) Obtaining a license by misrepresentation. . . . . 12 points

30 (8) For the first conviction of driving while in an intoxicated condition or under the  
31 influence of controlled substances or drugs. . . . . 8 points

32 (9) For the second or subsequent conviction of any of the following offenses however  
33 combined: driving while in an intoxicated condition, driving under the influence of controlled

34 substances or drugs or driving with a blood alcohol content of eight-hundredths of one percent  
35 or more by weight. . . . . 12 points  
36 (10) For the first conviction for driving with blood alcohol content eight-hundredths of  
37 one percent or more by weight  
38  
39 In violation of state law. . . . . 8 points  
40  
41 In violation of a county or municipal ordinance or federal law or regulation. . . . . 8 points  
42 (11) Any felony involving the use of a motor  
43 vehicle. . . . . 12 points  
44 (12) Knowingly permitting unlicensed operator to operate a  
45 motor vehicle. . . . . 4 points  
46 (13) For a conviction for failure to maintain financial responsibility pursuant to county  
47 or municipal ordinance or pursuant to section 303.025. . . . . 4 points  
48 (14) Endangerment of a highway worker in violation of section 304.585. . . . 4 points  
49 (15) Aggravated endangerment of a highway worker in violation of  
50 section 304.585. . . . . 12 points  
51 (16) For a conviction of violating a municipal ordinance that prohibits tow truck  
52 operators from stopping at or proceeding to the scene of an accident unless they have been  
53 requested to stop or proceed to such scene by a party involved in such accident or by an officer  
54 of a public safety agency. . . . . 4 points  
55 2. The director shall, as provided in subdivision (5) of subsection 1 of this section, assess  
56 an operator points for a conviction pursuant to subdivision (1) or (2) of subsection 1 of section  
57 302.020, when the director issues such operator a license or permit pursuant to the provisions  
58 of sections 302.010 to 302.340.  
59 3. An additional two points shall be assessed when personal injury or property damage  
60 results from any violation listed in subdivisions (1) to (13) of subsection 1 of this section and if  
61 found to be warranted and certified by the reporting court.  
62 4. When any of the acts listed in subdivision (2), (3), (4) or (8) of subsection 1 of this  
63 section constitutes both a violation of a state law and a violation of a county or municipal  
64 ordinance, points may be assessed for either violation but not for both. Notwithstanding that an  
65 offense arising out of the same occurrence could be construed to be a violation of subdivisions  
66 (8), (9) and (10) of subsection 1 of this section, no person shall be tried or convicted for more  
67 than one offense pursuant to subdivisions (8), (9) and (10) of subsection 1 of this section for  
68 offenses arising out of the same occurrence.



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

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

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

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

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

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

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

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

24

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

27           5. The period of suspension of the driver's license and driving privilege of any person  
28 under the provisions of subdivision (8) of subsection 1 of section 302.302 or who has  
29 accumulated sufficient points together with a conviction under subdivision (10) of subsection  
30 1 of section 302.302 shall be thirty days, followed by a sixty-day period of restricted driving  
31 privilege as defined in section 302.010. Upon completion of such period of restricted driving  
32 privilege, upon compliance with other requirements of law and upon filing of proof of financial  
33 responsibility with the department of revenue, in accordance with chapter 303, the license and  
34 driving privilege shall be reinstated. If a person, otherwise subject to the provisions of this  
35 subsection, files proof of installation with the department of revenue that any vehicle operated  
36 by such person is equipped with a functioning, certified ignition interlock device, [then the]  
37 **there shall be no** period of suspension [shall be fifteen days, followed by a seventy-five] .  
38 **However, in lieu of a suspension the person shall instead complete a ninety-day** period of  
39 restricted driving privilege. If the person fails to maintain such proof of the device with the  
40 director of revenue as required, the restricted driving privilege shall be terminated. Upon  
41 completion of such [seventy-five day] **ninety-day** period of restricted driving privilege, upon  
42 compliance with other requirements of law, and upon filing of proof of financial responsibility  
43 with the department of revenue, in accordance with chapter 303, the license and driving privilege

44 shall be reinstated. However, if the monthly monitoring reports during such [seventy-five day]  
45 **ninety-day** period indicate that the ignition interlock device has registered a **confirmed** blood  
46 alcohol concentration level above the alcohol setpoint established by the department of  
47 transportation or such reports indicate that the ignition interlock device has been tampered with  
48 or circumvented, then the license and driving privilege of such person shall not be reinstated  
49 until the person completes an additional [seventy-five day] **thirty-day** period of restricted  
50 driving privilege [without any such violations].

51 6. If the person fails to maintain proof of financial responsibility in accordance with  
52 chapter 303, or, if applicable, if the person fails to maintain proof that any vehicle operated is  
53 equipped with a functioning, certified ignition interlock device installed pursuant to subsection  
54 5 of this section, the person's driving privilege and license shall be resuspended.

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

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

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

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

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

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

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

99           14. No person who has had a license to operate a motor vehicle suspended or revoked  
100 as a result of an assessment of points for a violation under subdivision (8), (9) or (10) of  
101 subsection 1 of section 302.302 shall have that license reinstated until such person has  
102 participated in and successfully completed a substance abuse traffic offender program defined  
103 in section 302.010, or a program determined to be comparable by the department of mental  
104 health. Assignment recommendations, based upon the needs assessment as described in  
105 subdivision [(22)] **(24)** of section 302.010, shall be delivered in writing to the person with  
106 written notice that the person is entitled to have such assignment recommendations reviewed by  
107 the court if the person objects to the recommendations. The person may file a motion in the  
108 associate division of the circuit court of the county in which such assignment was given, on a  
109 printed form provided by the state courts administrator, to have the court hear and determine  
110 such motion pursuant to the provisions of chapter 517. The motion shall name the person or  
111 entity making the needs assessment as the respondent and a copy of the motion shall be served  
112 upon the respondent in any manner allowed by law. Upon hearing the motion, the court may

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

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

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

147         17. Any person who has had a license to operate a motor vehicle suspended or revoked  
148 as a result of an assessment of points for a [violation under subdivision (9) of subsection 1 of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

149 17. Any person who has had a license to operate a motor vehicle  
150 suspended or revoked as a result of an assessment of points for a violation under  
151 subdivision (9) of subsection 1 of section 302.302 shall be required to file proof  
152 with the director of revenue that any motor vehicle operated by the person is  
153 equipped with a functioning, certified ignition interlock device as a required

154 condition of reinstatement of the license. The ignition interlock device shall  
155 further be required to be maintained on all motor vehicles operated by the person  
156 for a period of not less than six months immediately following the date of  
157 reinstatement. If the person fails to maintain such proof with the director, the  
158 license shall be resuspended or revoked and the person shall be guilty of a class  
159 A misdemeanor.]  
160

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

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

8 3. (1) All circuit courts, the director of revenue, or a commissioner  
9 operating under section 478.007 shall have jurisdiction to hear applications and  
10 make eligibility determinations granting limited driving privileges. Any  
11 application may be made in writing to the director of revenue and the person's  
12 reasons for requesting the limited driving privilege shall be made therein.

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

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

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

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

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

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

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

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

74 (6) Except as provided in subdivision (8) of this subsection, no person  
75 is eligible to receive a limited driving privilege who at the time of application for  
76 a limited driving privilege has previously been granted such a privilege within the  
77 immediately preceding five years, or whose license has been suspended or  
78 revoked for the following reasons:

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

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

87 (c) Ineligibility for a license because of the provisions of subdivision (1),  
88 (2), (4), (5), (6), (7), (8), (9), (10) or (11) of section 302.060;

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

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

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

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

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

110 (8) (a) Provided that pursuant to the provisions of this section, the  
111 applicant is not otherwise ineligible for a limited driving privilege, a circuit court  
112 or the director may, in the manner prescribed in this subsection, allow a person  
113 who has had such person's license to operate a motor vehicle revoked where that  
114 person cannot obtain a new license for a period of ten years, as prescribed in  
115 subdivision (9) of subsection 1 of section 302.060, to apply for a limited driving  
116 privilege pursuant to this subsection if such person has served at least three years  
117 of such disqualification or revocation. Such person shall present evidence  
118 satisfactory to the court or the director that such person has not been convicted  
119 of any offense related to alcohol, controlled substances or drugs during the  
120 preceding three years and that the person's habits and conduct show that the  
121 person no longer poses a threat to the public safety of this state. The court or the

122 director shall review the results of a criminal history check prior to granting any  
123 limited privilege under this subdivision. If the court or the director finds that the  
124 petitioner has been convicted, pled guilty to, or been found guilty of, or has a  
125 pending charge for any offense related to alcohol, controlled substances, or drugs,  
126 or has any other alcohol-related enforcement contact as defined in section  
127 302.525 during the preceding three years, the court or the director shall not grant  
128 a limited driving privilege to the applicant.

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

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

159 4. Any person who has received notice of denial of a request of limited  
160 driving privilege by the director of revenue may make a request for a review of  
161 the director's determination in the circuit court of the county in which the person  
162 resides or the county in which is located the person's principal place of business  
163 or employment within thirty days of the date of mailing of the notice of denial.  
164 Such review shall be based upon the records of the department of revenue and

165 other competent evidence and shall be limited to a review of whether the  
166 applicant was statutorily entitled to the limited driving privilege.

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

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

195

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

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

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

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

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

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

15 (b) Seeking medical treatment for such operator;

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

17 (d) Attending alcohol or drug treatment programs;

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

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

21

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

147 5. The director of revenue shall promulgate rules and regulations necessary to carry out  
148 the provisions of this section. Any rule or portion of a rule, as that term is defined in section  
149 536.010, that is created under the authority delegated in this section shall become effective only  
150 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
151 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
152 general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove

153 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
154 and any rule proposed or adopted after August 28, 2001, shall be invalid and void.

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

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

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

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

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

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

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

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

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

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

54 4. Where a license is suspended or revoked under this section and the person is also  
55 convicted on charges arising out of the same occurrence for a violation of section 577.010 or  
56 577.012 or for a violation of any county or municipal ordinance prohibiting driving while  
57 intoxicated or alcohol-related traffic offense, both the suspension or revocation under this section  
58 and any other suspension or revocation arising from such convictions shall be imposed, but the  
59 period of suspension or revocation under sections 302.500 to 302.540 shall be credited against  
60 any other suspension or revocation arising from such convictions, and the total period of

61 suspension or revocation shall not exceed the longer of the two suspension or revocation periods.

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

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

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

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

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

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

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

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

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

61

321.015. 1. No person holding any lucrative office or employment under this state, or  
2 any political subdivision thereof as defined in section 70.120, shall hold the office of fire  
3 protection district director under this chapter. When any fire protection district director accepts  
4 any office or employment under this state or any political subdivision thereof, his office shall  
5 thereby be vacated and he shall thereafter perform no duty and receive no salary or expenses as  
6 fire protection district director.

7           2. This section shall not apply to:

8           (1) Members of the organized militia, of the reserve corps, public school employees and  
9 notaries public[, or to] ;

10           (2) Fire protection districts located wholly within counties of the second, third or fourth  
11 [class or] **classification**;

12           (3) **Fire protection districts in counties of the first classification with less than**  
13 **eighty-five thousand inhabitants**;

14           (4) **Fire protections districts** located within [first class] counties **of the first**  
15 **classification** not adjoining any other [first class] county[, nor shall this section apply to] **of the**  
16 **first classification**;

17           (5) **Fire protection districts located within** any county of the first or second [class]  
18 **classification** not having more than nine hundred thousand inhabitants which borders any three  
19 [first class] counties **of the first classification**; [nor shall this section apply to]

20           (6) **Fire protection districts located within** any [first class] county [without a charter  
21 form of government] **of the first classification** which adjoins both a [first class] **charter** county  
22 [with a charter form of government] **of the first classification** with at least nine hundred  
23 thousand inhabitants, and adjoins at least four other counties[.] ; **and**

24           (7) **Fire protection districts located within any county of the first classification with**  
25 **more than one hundred fifty thousand but fewer than two hundred thousand inhabitants.**

26           **3. For the purposes of this section**, the term "lucrative office or employment" does not  
27 include receiving retirement benefits, compensation for expenses, or a stipend or per diem, in  
28 an amount not to exceed seventy-five dollars for each day of service, for service rendered to a  
29 fire protection district, the state or any political subdivision thereof.

321.017. Notwithstanding the provisions of section 321.015, no employee of any fire  
2 protection district or ambulance district shall serve as a member of any fire district or ambulance  
3 district board **in the same county where such person is employed** while such person is  
4 employed by any fire district or ambulance district, except that an employee of a fire protection  
5 district or an ambulance district may serve as a member of a voluntary fire protection district  
6 board or a voluntary ambulance district board.

321.210. On the first Tuesday in April after the expiration of at least two full calendar  
2 years from the date of the election of the first board of directors, and on the first Tuesday in April  
3 every two years thereafter, an election for members of the board of directors shall be held in the  
4 district. Nominations shall be filed at the headquarters of the fire protection district in which a  
5 majority of the district is located by paying a [ten-dollar] filing fee **up to the amount paid by**  
6 **a candidate for state representative as set forth under section 115.357** and filing a statement



7 under oath that he **or she** possesses the required qualifications. The candidate receiving the most  
8 votes shall be elected. Any new member of the board shall qualify in the same manner as the  
9 members of the first board qualify.

321.690. 1. In counties of the first classification having a charter form of government  
2 and having more than nine hundred thousand inhabitants [and in counties of the first  
3 classification which contain a city with a population of one hundred thousand or more  
4 inhabitants which adjoins no other county of the first classification], the governing body of each  
5 fire protection district shall cause an audit to be performed consistent with rules and regulations  
6 promulgated by the state auditor.

7 2. (1) All such districts shall cause an audit to be performed biennially. Each such audit  
8 shall cover the period of the two previous fiscal years.

9 (2) Any fire protection district with less than fifty thousand dollars in annual revenues  
10 may, with the approval of the state auditor, be exempted from the audit requirement of this  
11 section if it files appropriate reports on its affairs with the state auditor within five months after  
12 the close of each fiscal year and if these reports comply with the provisions of section 105.145.  
13 These reports shall be reviewed, approved and signed by a majority of the members of the  
14 governing body of the fire protection district seeking exemption.

15 3. Copies of each audit report must be completed and submitted to the fire protection  
16 district and the state auditor within six months after the close of the audit period. One copy of  
17 the audit report and accompanying comments shall be maintained by the governing body of the  
18 fire protection district for public inspection at reasonable times in the principal office of the  
19 district. The state auditor shall also maintain a copy of the audit report and comment. If any  
20 audit report fails to comply with the rules promulgated by the state auditor, that official shall  
21 notify the fire protection district and specify the defects. If the defects specified are not corrected  
22 within ninety days from the date of the state auditor's notice to the district, or if a copy of the  
23 required audit report and accompanying comments have not been received by the state auditor  
24 within six months after the end of the audit period, the state auditor shall make, or cause to be  
25 made, the required audit at the expense of the fire protection district.

26 4. The provisions of this section shall not apply to any fire protection district based and  
27 substantially located in a county of the third classification with a population of at least thirty-one  
28 thousand five hundred but not greater than thirty-three thousand.

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

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

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

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

6           **(3) "Investor":**

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

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

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

14

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

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

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

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

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

31           **(a) Any business owned by an individual;**

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

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

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

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

40           **a. A general or limited partnership interest;**

41           **b. Common stock;**

42 c. Preferred stock, with or without voting rights, without regard to seniority  
43 position, and whether or not convertible into common stock; or

44 d. Any form of subordinate or convertible debt, or both, with warrants or other  
45 means of equity conversion attached; or

46 (b) A debt instrument, such as a note or debenture that is secured or unsecured,  
47 subordinated to the general creditors of the debtor and requiring no payments of principal,  
48 other than principal payments required to be made out of any future profits of the debtor,  
49 for at least a seven-year period after commencement of such debt instrument's term;

50 (9) "SBTDC", the Missouri small business and technology development center; and

51 (10) "Tax credit", a credit against the tax otherwise due under chapter 143,  
52 excluding withholding tax imposed by sections 143.191 to 143.265, or otherwise due under  
53 chapter 147, 148, or 153.

54 3. The Missouri angel investment incentive act shall be administered by the  
55 regional SBTDCs and the coordinator, with the primary goal of encouraging individuals  
56 to provide seed-capital financing for emerging Missouri businesses engaged in the  
57 development, implementation, and commercialization of innovative technologies, products,  
58 and services. Each regional SBTDC shall establish a regional committee consisting of no  
59 fewer than three but no more than five persons for the purpose of reviewing applications  
60 from businesses requesting designation as a qualified Missouri business and allocating the  
61 amount of available tax credits among the qualified investors that make cash investments  
62 in such qualified Missouri businesses. The coordinator shall establish its own rules of  
63 procedure, including the form and substance of applications to be used by each regional  
64 SBTDC and the criteria to be considered by each regional SBTDC when evaluating a  
65 qualified Missouri business. Such applications and criteria are to be not less than the  
66 minimum requirements set forth in subsection 5 of this section. The coordinator shall issue  
67 tax credits to qualified investors who make cash investments in qualified Missouri  
68 businesses that have been allocated available tax credits by a regional SBTDC.

69 4. (1) A tax credit shall be allowed for an investor's cash investment in the qualified  
70 securities of a qualified Missouri business. The credit shall be in a total amount equal to  
71 fifty percent of such investor's cash investment in any qualified Missouri business, subject  
72 to the limitations set forth in this subsection. This tax credit may be used in its entirety in  
73 the taxable year in which the cash investment is made, but no tax credit shall be allowed  
74 prior to the year beginning August 28, 2013. If the amount by which that portion of the  
75 credit allowed by this section exceeds the investor's tax liability in any one taxable year,  
76 beginning in the calendar year 2013, the remaining portion of the credit may be carried  
77 forward five years or until the total amount of the credit is used, whichever occurs first.

78 **If the investor is a permitted entity investor, the credit provided by this section shall be**  
79 **claimed by the owners of the permitted entity investor in proportion to their equity**  
80 **investment in the permitted entity investor.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

407.485. 1. It shall be an unfair business practice in violation of section 407.020 for a  
2 for-profit entity or natural person to collect donations of unwanted household items via a public  
3 receptacle and resell the donated items for profit unless the donation receptacle prominently  
4 displays a statement in bold letters at least two inches high and two inches wide stating:  
5 "DONATIONS ARE NOT FOR CHARITABLE ORGANIZATIONS AND WILL BE RESOLD  
6 FOR PROFIT".

7           2. It shall be an unfair business practice in violation of section 407.020 for a for-profit  
8 entity or natural person to collect donations of unwanted household items via a public receptacle  
9 and resell the donated items where some or all of the proceeds from the sale are directly given  
10 to a not-for-profit entity unless the donation receptacle prominently displays a statement in bold  
11 letters at least two inches high and two inches wide stating: "DONATIONS TO THE  
12 FOR-PROFIT COMPANY: (name of the company) ARE SOLD FOR PROFIT AND (% of  
13 proceeds donated to the not-for-profit) % OF ALL PROCEEDS ARE DONATED TO (name of  
14 the nonprofit beneficiary organization's name)."

15           3. It shall be an unfair business practice in violation of section 407.020 for a for-profit  
16 entity or natural person to collect donations of unwanted household items via a public receptacle  
17 and resell the donated items, where such for-profit entity is paid a flat fee, not contingent upon  
18 the proceeds generated by the sale of the collected goods, and one hundred percent of the  
19 proceeds from the sale of the items are given directly to the not-for-profit, unless the donation  
20 receptacle prominently displays a statement in bold letters at least two inches high and two  
21 inches wide stating: "THIS DONATION RECEPTACLE IS OPERATED BY THE  
22 FOR-PROFIT ENTITY: (name of the for-profit/individual) ON BEHALF of (name of the  
23 nonprofit beneficiary organization's name)".

24           4. The term "bold letters" as used in subsections 1, 2, and 3 of this section shall mean  
25 a primary color on a white background so as to be clearly visible to the public.

26           5. Nothing in this section shall apply to paper, glass, or aluminum products that are  
27 donated for the purpose of being recycled in the manufacture of other products.

28           6. Any entity which, on or before June 1, 2009, has distributed one hundred or more  
29 separate public receptacles within the state of Missouri to which the provisions of subsection 2  
30 or 3 of this section would apply shall be deemed in compliance with the signage requirements

31 imposed by this section for the first six months after August 28, 2009, provided such entity has  
32 made or is making good faith efforts to bring all signage in compliance with the provisions of  
33 this section and all such signage is in complete compliance no later than six months after August  
34 28, 2009.

35 **7. All donation receptacles described in this section conspicuously shall display the**  
36 **name, address, and telephone number of the owner and operator of the receptacle. For any**  
37 **receptacles covered in this section, the owner or operator of the receptacle shall maintain**  
38 **permission from the property owner or agent of the owner of the property where the**  
39 **receptacle is located. Such permission shall be in writing and clearly identify the owner**  
40 **of the receptacle and property owner or his or her agent in addition to the nature of the**  
41 **collections and where proceeds will be accrued. Failure to secure such permission shall**  
42 **constitute an unfair business practice in addition to any other statutory conditions.**  
43 **Without permission the property owner or his or her agent may remove the receptacle, and**  
44 **any charges incurred in such removal shall be the responsibility of the owner of the**  
45 **receptacle. Unless the receptacle owner pays such charges within thirty calendar days of**  
46 **receiving a written certified letter from the property owner stating his or her intent to**  
47 **remove the receptacle, the receptacle owner shall relinquish any right to the receptacle.**

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

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

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

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

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

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

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

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

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

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

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

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

62 7. Any moneys received in payment of fines and court costs pursuant to this section shall  
63 not be considered to be state funds, but shall be held in trust by the centralized bureau for benefit  
64 of those persons or entities entitled to receive such funds pursuant to this subsection. All  
65 amounts paid to the centralized bureau shall be maintained by the centralized bureau, invested  
66 in the manner required of the state treasurer for state funds by sections 30.240, 30.250, 30.260  
67 and 30.270, and disbursed as provided by the constitution and laws of this state. Any interest  
68 earned on such fund shall be payable to the director of the department of revenue for deposit into  
69 a revolving fund to be established pursuant to this subsection. The state treasurer shall be the  
70 custodian of the revolving fund, and shall make disbursements, as allowed by lawful  
71 appropriations, only to the judicial branch of state government for goods and services related to  
72 the administration of the judicial system.

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

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

577.041. 1. If a person under arrest, or who has been stopped pursuant to subdivision  
2 (2) or (3) of subsection 1 of section 577.020, refuses upon the request of the officer to submit to  
3 any test allowed pursuant to section 577.020, then evidence of the refusal shall be admissible in

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

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

20 (1) That the officer has:

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

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

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

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

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

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

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

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

37 3. Upon receipt of the officer's report, the director shall revoke the license of the person  
38 refusing to take the test for a period of one year; or if the person is a nonresident, such person's  
39 operating permit or privilege shall be revoked for one year; or if the person is a resident without

40 a license or permit to operate a motor vehicle in this state, an order shall be issued denying the  
41 person the issuance of a license or permit for a period of one year.

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

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

54 (2) Whether or not the officer had:

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

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

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

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

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

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

69 7. No person who has had a license to operate a motor vehicle suspended or revoked  
70 pursuant to the provisions of this section shall have that license reinstated until such person has  
71 participated in and successfully completed a substance abuse traffic offender program defined  
72 in section 577.001, or a program determined to be comparable by the department of mental  
73 health or the court. Assignment recommendations, based upon the needs assessment as  
74 described in subdivision [(23)] **(24)** of section 302.010, shall be delivered in writing to the  
75 person with written notice that the person is entitled to have such assignment recommendations



76 reviewed by the court if the person objects to the recommendations. The person may file a  
77 motion in the associate division of the circuit court of the county in which such assignment was  
78 given, on a printed form provided by the state courts administrator, to have the court hear and  
79 determine such motion pursuant to the provisions of chapter 517. The motion shall name the  
80 person or entity making the needs assessment as the respondent and a copy of the motion shall  
81 be served upon the respondent in any manner allowed by law. Upon hearing the motion, the  
82 court may modify or waive any assignment recommendation that the court determines to be  
83 unwarranted based upon a review of the needs assessment, the person's driving record, the  
84 circumstances surrounding the offense, and the likelihood of the person committing a like  
85 offense in the future, except that the court may modify but may not waive the assignment to an  
86 education or rehabilitation program of a person determined to be a prior or persistent offender  
87 as defined in section 577.023, or of a person determined to have operated a motor vehicle with  
88 fifteen-hundredths of one percent or more by weight in such person's blood. Compliance with  
89 the court determination of the motion shall satisfy the provisions of this section for the purpose  
90 of reinstating such person's license to operate a motor vehicle. The respondent's personal  
91 appearance at any hearing conducted pursuant to this subsection shall not be necessary unless  
92 directed by the court.

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

107         9. Any administrator who fails to remit to the division of alcohol and drug abuse of the  
108 department of mental health the supplemental fees and interest for all persons enrolled in the  
109 program pursuant to this section shall be subject to a penalty equal to the amount of interest  
110 accrued on the supplemental fees due the division pursuant to this section. If the supplemental  
111 fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the

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

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

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

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

Section B. Because of the detrimental impact that lost local revenues has had on the  
2 domestic economy by placing Missouri dealers of motor vehicles, outboard motors, boats and  
3 trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard

4 motors, boats and trailers, the repeal and reenactment of sections 32.087, 144.020, 144.021,  
5 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615 and the  
6 enactment of section 1 of this act are deemed necessary for the immediate preservation of the  
7 public health, welfare, peace and safety, and is hereby declared to be an emergency act within  
8 the meaning of the constitution, and the repeal and reenactment of sections 32.087, 144.020,  
9 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615  
10 and the enactment of section 1 of this act shall be in full force and effect upon its passage and  
11 approval.

Section C. Because immediate action is necessary to ensure the safety of the citizens of  
2 this state, the repeal and reenactment of section 302.309 of this act, and the repeal of section  
3 302.309 of this act, is deemed necessary for the immediate preservation of the public health,  
4 welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of  
5 the constitution, and the repeal and reenactment of section 302.309 of this act, and the repeal of  
6 section 302.309 of this act, shall be in full force and effect July 1, 2013, or upon its passage and  
7 approval, whichever later occurs.

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

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