

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 867

98TH GENERAL ASSEMBLY

2016

5606S.05T

AN ACT

To repeal sections 66.620, 67.402, 99.845, 136.055, 137.016, 137.100, 137.115, 137.565, 182.802, 184.815, 190.335, 221.407, 233.180, 233.295, 304.190, 311.179, and 347.048, RSMo, and to enact in lieu thereof twenty new sections relating to political subdivisions.

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

Section A. Sections 66.620, 67.402, 99.845, 136.055, 137.016, 137.100, 137.115, 137.565, 182.802, 184.815, 190.335, 221.407, 233.180, 233.295, 304.190, 311.179, and 347.048, RSMo, are repealed and twenty new sections enacted in lieu thereof, to be known as sections 66.620, 67.402, 99.845, 136.055, 137.016, 137.100, 137.115, 137.565, 143.112, 182.802, 184.815, 190.335, 221.407, 227.432, 227.446, 233.180, 233.295, 304.190, 311.179, and 347.048, to read as follows:

66.620. 1. All county sales taxes collected by the director of revenue under sections 66.600 to 66.630 on behalf of any county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Sales Tax Trust Fund". The moneys in the county sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a county sales tax, and the records shall be open to the inspection of officers of the county and the public. Not later than the tenth day of each month, the director of

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

12 revenue shall distribute all moneys deposited in the trust fund during the
13 preceding month to the county which levied the tax; such funds shall be deposited
14 with the [county] treasurer of the county and all expenditures of funds arising
15 from the county sales tax trust fund shall be by an appropriation act to be
16 enacted by the legislative council of the county, and to the cities, towns and
17 villages located wholly or partly within the county which levied the tax in the
18 manner as set forth in sections 66.600 to 66.630.

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

44 3. Until January 1, 1994, the director of revenue shall distribute to the
45 cities, towns and villages in group A the taxes based on the location in which the
46 sales were deemed consummated under section 66.630 and subsection 12 of
47 section 32.087. Except for distribution governed by section 66.630, after

48 deducting the distribution to the cities, towns and villages in group A, the
49 director of revenue shall distribute the remaining funds in the county sales tax
50 trust fund to the cities, towns and villages and the county in group B as follows:
51 To the county which levied the tax, a percentage of the distributable revenue
52 equal to the percentage ratio that the population of the unincorporated areas of
53 the county bears to the total population of group B; and to each city, town or
54 village in group B located wholly within the taxing county, a percentage of the
55 distributable revenue equal to the percentage ratio that the population of such
56 city, town or village bears to the total population of group B; and to each city,
57 town or village located partly within the taxing county, a percentage of the
58 distributable revenue equal to the percentage ratio that the population of that
59 part of the city, town or village located within the taxing county bears to the total
60 population of group B.

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

82 5. **(1) From and after January 1, 2017, in each year in which the**
83 **total revenues from the county sales tax collected under sections 66.600**

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

121 **66.630 and subsection 12 of section 32.087; and to each city, town, or**
122 **village located partly within the taxing county, a percentage of the**
123 **remaining distributable revenue equal to the percentage ratio that the**
124 **population of that part of the city, town, or village located within the**
125 **taxing county bears to the total population of group B, as adjusted such**
126 **that no city, town, or village in group B shall receive a distribution that**
127 **is less than fifty percent of the amount of taxes generated within such**
128 **city, town, or village based on the location in which the sales were**
129 **deemed consummated under section 66.630 and subsection 12 of section**
130 **32.087.**

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

148 **(a) If the aggregate amount of the difference calculated in**
149 **accordance with this subsection is less than or equal to the aggregate**
150 **increase in the remaining distributable revenue for the applicable**
151 **period in the current calendar year over the remaining distributable**
152 **revenue for the corresponding period in the calendar year 2014, the**
153 **director of revenue shall deduct the amount of such difference from the**
154 **remaining distributable revenue and distribute an allocable portion of**
155 **the amount of such difference to each city, town, or village that would**
156 **otherwise have received a distribution that is less than fifty percent of**
157 **the amount of taxes generated within such city, town, or village based**

158 on the location in which the sales were deemed consummated under
159 section 66.630 and subsection 12 of section 32.087 if no adjustment were
160 made, such that each such city, town, or village receives a distribution
161 that is equal to fifty percent of the amount of taxes generated within
162 such city, town, or village based on the location in which the sales were
163 deemed consummated under section 66.630 and subsection 12 of section
164 32.087;

165 (b) If, however, the aggregate amount of the difference
166 calculated in accordance with this subsection is greater than the
167 aggregate increase in the remaining distributable revenue for the
168 applicable period in the current calendar year over the remaining
169 distributable revenue for the corresponding period in the calendar year
170 2014, the director of revenue shall deduct from the remaining
171 distributable revenue an amount equal to the difference between the
172 remaining distributable revenue for the applicable period in the
173 current calendar year and the remaining distributable revenue for the
174 corresponding period in the calendar year 2014 and distribute an
175 allocable portion of the amount of such difference to each city, town,
176 or village that would otherwise have received a distribution that is less
177 than fifty percent of the amount of taxes generated within such city,
178 town, or village based on the location in which the sales were deemed
179 consummated under section 66.630 and subsection 12 of section 32.087
180 if no adjustment were made, such that each such city, town, or village
181 receives a distribution that includes an adjustment that is
182 proportionate to the amount of the adjustment that would otherwise
183 have been made if such adjustment were calculated in accordance with
184 paragraph (a) of this subsection;

185 (c) After determining the amount of the adjustment and making
186 the allocation in accordance with paragraph (a) or (b) of this
187 subsection, as applicable, the director of revenue shall thereafter
188 distribute the remaining distributable revenue, as adjusted, to the
189 county and to each city, town, or village in group B located wholly or
190 partly within the taxing county in the manner provided in this
191 subsection.

192 (3) For purposes of this subsection, if a city, town, or village is
193 partly in group A and partly in group B, the director of revenue shall
194 calculate fifty percent of the amount of taxes generated within such

195 city, town, or village based on the location in which the sales were
196 deemed consummated under section 66.630 and subsection 12 of section
197 32.087 by multiplying fifty percent by the amount of all county sales
198 taxes collected by the director of revenue under sections 66.600 to
199 66.630, less one percent for cost of collection, that are generated within
200 such city, town, or village based on the location in which the sales were
201 deemed consummated under section 66.630 and subsection 12 of section
202 32.087, regardless of whether such taxes are deemed consummated in
203 group A or group B.

204 6. (1) For purposes of administering the distribution formula of
205 [subsection] subsections 4 and 5 of this section, the revenues arising each year
206 from sales occurring within each group A city, town or village shall be distributed
207 as follows: Until such revenues reach the adjusted county average, as hereinafter
208 defined, there shall be distributed to the city, town or village all of such revenues
209 reduced by the percentage which is equal to ten percent multiplied by the
210 percentage of the population of unincorporated county which has been annexed
211 or incorporated after April 1, 1993; and once revenues exceed the adjusted county
212 average, total revenues shall be shared in accordance with the redistribution
213 formula as defined in this subsection.

214 (2) For purposes of this subsection, the "adjusted county average" is the
215 per capita countywide average of all sales tax distributions during the prior
216 calendar year reduced by the percentage which is equal to ten percent multiplied
217 by the percentage of the population of unincorporated county which has been
218 annexed or incorporated after April 1, 1993; the "redistribution formula" is as
219 follows: During 1994, each group A city, town and village shall receive that
220 portion of the revenues arising from sales occurring within the municipality that
221 remains after deducting therefrom an amount equal to the cumulative sales tax
222 revenues arising from sales within the municipality multiplied by the percentage
223 which is the sum of ten percent multiplied by the percentage of the population of
224 unincorporated county which has been annexed or incorporated after April 1,
225 1993, and the percentage, if greater than zero, equal to the product of 8.5
226 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the
227 total of cumulative per capita sales taxes arising from sales within the
228 municipality less the adjusted county average. During 1995, each group A city,
229 town and village shall receive that portion of the revenues arising from sales
230 occurring within the municipality that remains after deducting therefrom an

231 amount equal to the cumulative sales tax revenues arising from sales within the
232 municipality multiplied by the percentage which is the sum of ten percent
233 multiplied by the percentage of the population of unincorporated county which
234 has been annexed or incorporated after April 1, 1993, and the percentage, if
235 greater than zero, equal to the product of seventeen multiplied by the logarithm
236 (to base 10) of the product of 0.035 multiplied by the total of cumulative per
237 capita sales taxes arising from sales within the municipality less the adjusted
238 county average. From January 1, 1996, until January 1, 2000, each group A city,
239 town and village shall receive that portion of the revenues arising from sales
240 occurring within the municipality that remains after deducting therefrom an
241 amount equal to the cumulative sales tax revenues arising from sales within the
242 municipality multiplied by the percentage which is the sum of ten percent
243 multiplied by the percentage of the population of unincorporated county which
244 has been annexed or incorporated after April 1, 1993, and the percentage, if
245 greater than zero, equal to the product of 25.5 multiplied by the logarithm (to
246 base 10) of the product of 0.035 multiplied by the total of cumulative per capita
247 sales taxes arising from sales within the municipality less the adjusted county
248 average. From and after January 1, 2000, the distribution formula covering the
249 period from January 1, 1996, until January 1, 2000, shall continue to apply,
250 except that the percentage computed for sales arising within the municipalities
251 shall be not less than 7.5 percent for municipalities within which sales tax
252 revenues exceed the adjusted county average, nor less than 12.5 percent for
253 municipalities within which sales tax revenues exceed the adjusted county
254 average by at least twenty-five percent.

255 (3) For purposes of applying the redistribution formula to a municipality
256 which is partly within the county levying the tax, the distribution shall be
257 calculated alternately for the municipality as a whole, except that the factor for
258 annexed portion of the county shall not be applied to the portion of the
259 municipality which is not within the county levying the tax, and for the portion
260 of the municipality within the county levying the tax. Whichever calculation
261 results in the larger distribution to the municipality shall be used.

262 (4) Notwithstanding any other provision of this section, the fifty percent
263 of additional sales taxes as described in section 99.845 arising from economic
264 activities within the area of a redevelopment project established after July 12,
265 1990, pursuant to sections 99.800 to 99.865, while tax increment financing
266 remains in effect shall be deducted from all calculations of countywide sales

267 taxes, shall be distributed directly to the municipality involved, and shall be
268 disregarded in calculating the amounts distributed or distributable to the
269 municipality. Further, any agreement, contract or covenant entered into prior to
270 July 12, 1990, between a municipality and any other political subdivision which
271 provides for an appropriation of incremental sales tax revenues to the special
272 allocation fund of a tax increment financing project while tax increment financing
273 remains in effect shall continue to be in full force and effect and the sales taxes
274 so appropriated shall be deducted from all calculations of countywide sales taxes,
275 shall be distributed directly to the municipality involved, and shall be
276 disregarded in calculating the amounts distributed or distributable to the
277 municipality. In addition, and notwithstanding any other provision of this
278 chapter to the contrary, economic development funds shall be distributed in full
279 to the municipality in which the sales producing them were deemed
280 consummated. Additionally, economic development funds shall be deducted from
281 all calculations of countywide sales taxes and shall be disregarded in calculating
282 the amounts distributed or distributable to the municipality. As used in this
283 subdivision, the term "economic development funds" means the amount of sales
284 tax revenue generated in any fiscal year by projects authorized pursuant to
285 chapter 99 or chapter 100 in connection with which such sales tax revenue was
286 pledged as security for, or was guaranteed by a developer to be sufficient to pay,
287 outstanding obligations under any agreement authorized by chapter 100, entered
288 into or adopted prior to September 1, 1993, between a municipality and another
289 public body. The cumulative amount of economic development funds allowed
290 under this provision shall not exceed the total amount necessary to amortize the
291 obligations involved.

292 [6.] 7. If the qualified voters of any city, town or village vote to change
293 or alter its boundaries by annexing any unincorporated territory included in
294 group B or if the qualified voters of one or more city, town or village in group A
295 and the qualified voters of one or more city, town or village in group B vote to
296 consolidate, the area annexed or the area consolidated which had been a part of
297 group B shall remain a part of group B after annexation or consolidation. After
298 the effective date of the annexation or consolidation, the annexing or consolidated
299 city, town or village shall receive a percentage of the group B distributable
300 revenue equal to the percentage ratio that the population of the annexed or
301 consolidated area bears to the total population of group B and such annexed area
302 shall not be classified as unincorporated area for determination of the percentage

303 allocable to the county. If the qualified voters of any two or more cities, towns or
304 villages in group A each vote to consolidate such cities, towns or villages, then
305 such consolidated cities, towns or villages shall remain a part of group A. For the
306 purpose of sections 66.600 to 66.630, population shall be as determined by the
307 last federal decennial census or the latest census that determines the total
308 population of the county and all political subdivisions therein. For the purpose
309 of calculating the adjustment based on the percentage of unincorporated county
310 population which is annexed after April 1, 1993, the accumulated percentage
311 immediately before each census shall be used as the new percentage base after
312 such census. After any annexation, incorporation or other municipal boundary
313 change affecting the unincorporated area of the county, the chief elected official
314 of the county shall certify the new population of the unincorporated area of the
315 county and the percentage of the population which has been annexed or
316 incorporated since April 1, 1993, to the director of revenue. After the adoption
317 of the county sales tax ordinance, any city, town or village in group A may by
318 adoption of an ordinance by its governing body cease to be a part of group A and
319 become a part of group B. Within ten days after the adoption of the ordinance
320 transferring the city, town or village from one group to the other, the clerk of the
321 transferring city, town or village shall forward to the director of revenue, by
322 registered mail, a certified copy of the ordinance. Distribution to such city as a
323 part of its former group shall cease and as a part of its new group shall begin on
324 the first day of January of the year following notification to the director of
325 revenue, provided such notification is received by the director of revenue on or
326 before the first day of July of the year in which the transferring ordinance is
327 adopted. If such notification is received by the director of revenue after the first
328 day of July of the year in which the transferring ordinance is adopted, then
329 distribution to such city as a part of its former group shall cease and as a part of
330 its new group shall begin the first day of July of the year following such
331 notification to the director of revenue. Once a group A city, town or village
332 becomes a part of group B, such city may not transfer back to group A.

333 [7.] 8. If any city, town or village shall hereafter change or alter its
334 boundaries, the city clerk of the municipality shall forward to the director of
335 revenue, by registered mail, a certified copy of the ordinance adding or detaching
336 territory from the municipality. The ordinance shall reflect the effective date
337 thereof, and shall be accompanied by a map of the municipality clearly showing
338 the territory added thereto or detached therefrom. Upon receipt of the ordinance

339 and map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and
340 allocated in accordance with the provisions of this section on the effective date of
341 the change of the municipal boundary so that the proper percentage of group B
342 distributable revenue is allocated to the municipality in proportion to any
343 annexed territory. If any area of the unincorporated county elects to incorporate
344 subsequent to the effective date of the county sales tax as set forth in sections
345 66.600 to 66.630, the newly incorporated municipality shall remain a part of
346 group B. The city clerk of such newly incorporated municipality shall forward to
347 the director of revenue, by registered mail, a certified copy of the incorporation
348 election returns and a map of the municipality clearly showing the boundaries
349 thereof. The certified copy of the incorporation election returns shall reflect the
350 effective date of the incorporation. Upon receipt of the incorporation election
351 returns and map, the tax imposed by sections 66.600 to 66.630 shall be
352 distributed and allocated in accordance with the provisions of this section on the
353 effective date of the incorporation.

354 **[8.] 9.** The director of revenue may authorize the state treasurer to make
355 refunds from the amounts in the trust fund and credited to any county for
356 erroneous payments and overpayments made, and may redeem dishonored checks
357 and drafts deposited to the credit of such counties. If any county abolishes the
358 tax, the county shall notify the director of revenue of the action at least ninety
359 days prior to the effective date of the repeal and the director of revenue may
360 order retention in the trust fund, for a period of one year, of two percent of the
361 amount collected after receipt of such notice to cover possible refunds or
362 overpayment of the tax and to redeem dishonored checks and drafts deposited to
363 the credit of such accounts. After one year has elapsed after the effective date of
364 abolition of the tax in such county, the director of revenue shall remit the balance
365 in the account to the county and close the account of that county. The director
366 of revenue shall notify each county of each instance of any amount refunded or
367 any check redeemed from receipts due the county.

368 **[9.] 10.** Except as modified in sections 66.600 to 66.630, all provisions of
369 sections 32.085 and 32.087 shall apply to the tax imposed under sections 66.600
370 to 66.630.

67.402. 1. The governing body of the following counties may enact
2 nuisance abatement ordinances as provided in this section:

3 (1) Any county of the first classification with more than one hundred
4 thirty-five thousand four hundred but fewer than one hundred thirty-five

5 thousand five hundred inhabitants;

6 (2) Any county of the first classification with more than seventy-one
7 thousand three hundred but fewer than seventy-one thousand four hundred
8 inhabitants;

9 (3) Any county of the first classification without a charter form of
10 government and with more than one hundred ninety-eight thousand but fewer
11 than one hundred ninety-nine thousand two hundred inhabitants;

12 (4) Any county of the first classification with more than eighty-five
13 thousand nine hundred but fewer than eighty-six thousand inhabitants;

14 (5) Any county of the third classification without a township form of
15 government and with more than sixteen thousand four hundred but fewer than
16 sixteen thousand five hundred inhabitants;

17 (6) Any county of the third classification with a township form of
18 government and with more than fourteen thousand five hundred but fewer than
19 fourteen thousand six hundred inhabitants;

20 (7) Any county of the first classification with more than eighty-two
21 thousand but fewer than eighty-two thousand one hundred inhabitants;

22 (8) Any county of the first classification with more than one hundred four
23 thousand six hundred but fewer than one hundred four thousand seven hundred
24 inhabitants;

25 (9) Any county of the third classification with a township form of
26 government and with more than seven thousand nine hundred but fewer than
27 eight thousand inhabitants; [and]

28 (10) Any county of the second classification with more than fifty-two
29 thousand six hundred but fewer than fifty-two thousand seven hundred
30 inhabitants;

31 **(11) Any county of the first classification with more than fifty**
32 **thousand but fewer than seventy thousand inhabitants and with a**
33 **county seat with more than two thousand one hundred but fewer than**
34 **two thousand four hundred inhabitants;**

35 **(12) Any county of the first classification with more than sixty-**
36 **five thousand but fewer than seventy-five thousand inhabitants and**
37 **with a county seat with more than fifteen thousand but fewer than**
38 **seventeen thousand inhabitants.**

39 2. The governing body of any county described in subsection 1 of this
40 section may enact ordinances to provide for the abatement of a condition of any

41 lot or land that has the presence of rubbish and trash, lumber, bricks, tin, steel,
42 parts of derelict motorcycles, derelict cars, derelict trucks, derelict construction
43 equipment, derelict appliances, broken furniture, or overgrown or noxious weeds
44 in residential subdivisions or districts which may endanger public safety or which
45 is unhealthy or unsafe and declared to be a public nuisance.

46 3. Any ordinance enacted pursuant to this section shall:

47 (1) Set forth those conditions which constitute a nuisance and which are
48 detrimental to the health, safety, or welfare of the residents of the county;

49 (2) Provide for duties of inspectors with regard to those conditions which
50 may be declared a nuisance, and shall provide for duties of the building
51 commissioner or designated officer or officers to supervise all inspectors and to
52 hold hearings regarding such property;

53 (3) Provide for service of adequate notice of the declaration of nuisance,
54 which notice shall specify that the nuisance is to be abated, listing a reasonable
55 time for commencement, and may provide that such notice be served either by
56 personal service or by certified mail, return receipt requested, but if service
57 cannot be had by either of these modes of service, then service may be had by
58 publication. The ordinances shall further provide that the owner, occupant,
59 lessee, mortgagee, agent, and all other persons having an interest in the property
60 as shown by the land records of the recorder of deeds of the county wherein the
61 property is located shall be made parties;

62 (4) Provide that upon failure to commence work of abating the nuisance
63 within the time specified or upon failure to proceed continuously with the work
64 without unnecessary delay, the building commissioner or designated officer or
65 officers shall call and have a full and adequate hearing upon the matter before
66 the county commission, giving the affected parties at least ten days' written
67 notice of the hearing. Any party may be represented by counsel, and all parties
68 shall have an opportunity to be heard. After the hearings, if evidence supports
69 a finding that the property is a nuisance or detrimental to the health, safety, or
70 welfare of the residents of the county, the county commission shall issue an order
71 making specific findings of fact, based upon competent and substantial evidence,
72 which shows the property to be a nuisance and detrimental to the health, safety,
73 or welfare of the residents of the county and ordering the nuisance abated. If the
74 evidence does not support a finding that the property is a nuisance or detrimental
75 to the health, safety, or welfare of the residents of the county, no order shall be
76 issued.

77 4. Any ordinance authorized by this section may provide that if the owner
78 fails to begin abating the nuisance within a specific time which shall not be
79 longer than seven days of receiving notice that the nuisance has been ordered
80 removed, the building commissioner or designated officer shall cause the
81 condition which constitutes the nuisance to be removed. If the building
82 commissioner or designated officer causes such condition to be removed or abated,
83 the cost of such removal shall be certified to the county clerk or officer in charge
84 of finance who shall cause the certified cost to be included in a special tax bill or
85 added to the annual real estate tax bill, at the county collector's option, for the
86 property and the certified cost shall be collected by the county collector in the
87 same manner and procedure for collecting real estate taxes. If the certified cost
88 is not paid, the tax bill shall be considered delinquent, and the collection of the
89 delinquent bill shall be governed by the laws governing delinquent and back
90 taxes. The tax bill from the date of its issuance shall be deemed a personal debt
91 against the owner and shall also be a lien on the property until paid.

92 5. Nothing in this section authorizes any county to enact nuisance
93 abatement ordinances that provide for the abatement of any condition relating to
94 agricultural structures or agricultural operations, including but not limited to the
95 raising of livestock or row crops.

96 6. No county of the first, second, third, or fourth classification shall have
97 the power to adopt any ordinance, resolution, or regulation under this section
98 governing any railroad company regulated by the Federal Railroad
99 Administration.

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

14 until redevelopment costs have been paid shall be divided as follows:

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

22 (2) (a) Payments in lieu of taxes attributable to the increase in the
23 current equalized assessed valuation of each taxable lot, block, tract, or parcel of
24 real property in the area selected for the redevelopment project and any
25 applicable penalty and interest over and above the initial equalized assessed
26 value of each such unit of property in the area selected for the redevelopment
27 project shall be allocated to and, when collected, shall be paid to the municipal
28 treasurer who shall deposit such payment in lieu of taxes into a special fund
29 called the "Special Allocation Fund" of the municipality for the purpose of paying
30 redevelopment costs and obligations incurred in the payment thereof. Beginning
31 August 28, 2014, if the voters in a taxing district vote to approve an increase in
32 such taxing district's levy rate for ad valorem tax on real property, any additional
33 revenues generated within an existing redevelopment project area that are
34 directly attributable to the newly voter-approved incremental increase in such
35 taxing district's levy rate shall not be considered payments in lieu of taxes subject
36 to deposit into a special allocation fund without the consent of such taxing
37 district. Revenues will be considered directly attributable to the newly voter-
38 approved incremental increase to the extent that they are generated from the
39 difference between the taxing district's actual levy rate currently imposed and the
40 maximum voter-approved levy rate at the time that the redevelopment project
41 was adopted. Payments in lieu of taxes which are due and owing shall constitute
42 a lien against the real estate of the redevelopment project from which they are
43 derived and shall be collected in the same manner as the real property tax,
44 including the assessment of penalties and interest where applicable. The
45 municipality may, in the ordinance, pledge the funds in the special allocation
46 fund for the payment of such costs and obligations and provide for the collection
47 of payments in lieu of taxes, the lien of which may be foreclosed in the same
48 manner as a special assessment lien as provided in section 88.861. No part of the
49 current equalized assessed valuation of each lot, block, tract, or parcel of property

50 in the area selected for the redevelopment project attributable to any increase
51 above the total initial equalized assessed value of such properties shall be used
52 in calculating the general state school aid formula provided for in section 163.031
53 until such time as all redevelopment costs have been paid as provided for in this
54 section and section 99.850.

55 (b) Notwithstanding any provisions of this section to the contrary, for
56 purposes of determining the limitation on indebtedness of local government
57 pursuant to Article VI, Section 26(b) of the Missouri Constitution, the current
58 equalized assessed value of the property in an area selected for redevelopment
59 attributable to the increase above the total initial equalized assessed valuation
60 shall be included in the value of taxable tangible property as shown on the last
61 completed assessment for state or county purposes.

62 (c) The county assessor shall include the current assessed value of all
63 property within the taxing district in the aggregate valuation of assessed property
64 entered upon the assessor's book and verified pursuant to section 137.245, and
65 such value shall be utilized for the purpose of the debt limitation on local
66 government pursuant to Article VI, Section 26(b) of the Missouri Constitution;

67 (3) For purposes of this section, "levies upon taxable real property in such
68 redevelopment project by taxing districts" shall not include the blind pension fund
69 tax levied under the authority of Article III, Section 38(b) of the Missouri
70 Constitution, or the merchants' and manufacturers' inventory replacement tax
71 levied under the authority of subsection 2 of Section 6 of Article X of the Missouri
72 Constitution, except in redevelopment project areas in which tax increment
73 financing has been adopted by ordinance pursuant to a plan approved by vote of
74 the governing body of the municipality taken after August 13, 1982, and before
75 January 1, 1998.

76 2. In addition to the payments in lieu of taxes described in subdivision (2)
77 of subsection 1 of this section, for redevelopment plans and projects adopted or
78 redevelopment projects approved by ordinance after July 12, 1990, and prior to
79 August 31, 1991, fifty percent of the total additional revenue from taxes, penalties
80 and interest imposed by the municipality, or other taxing districts, which are
81 generated by economic activities within the area of the redevelopment project over
82 the amount of such taxes generated by economic activities within the area of the
83 redevelopment project in the calendar year prior to the adoption of the
84 redevelopment project by ordinance, while tax increment financing remains in
85 effect, but excluding taxes imposed on sales or charges for sleeping rooms paid by

86 transient guests of hotels and motels, taxes levied pursuant to section 70.500,
87 licenses, fees or special assessments other than payments in lieu of taxes and any
88 penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant
89 to section 94.660, for the purpose of public transportation, shall be allocated to,
90 and paid by the local political subdivision collecting officer to the treasurer or
91 other designated financial officer of the municipality, who shall deposit such
92 funds in a separate segregated account within the special allocation fund. Any
93 provision of an agreement, contract or covenant entered into prior to July 12,
94 1990, between a municipality and any other political subdivision which provides
95 for an appropriation of other municipal revenues to the special allocation fund
96 shall be and remain enforceable.

97 3. In addition to the payments in lieu of taxes described in subdivision (2)
98 of subsection 1 of this section, for redevelopment plans and projects adopted or
99 redevelopment projects approved by ordinance after August 31, 1991, fifty percent
100 of the total additional revenue from taxes, penalties and interest which are
101 imposed by the municipality or other taxing districts, and which are generated
102 by economic activities within the area of the redevelopment project over the
103 amount of such taxes generated by economic activities within the area of the
104 redevelopment project in the calendar year prior to the adoption of the
105 redevelopment project by ordinance, while tax increment financing remains in
106 effect, but excluding personal property taxes, taxes imposed on sales or charges
107 for sleeping rooms paid by transient guests of hotels and motels, taxes levied
108 pursuant to section 70.500, taxes levied for the purpose of public transportation
109 pursuant to section 94.660, taxes imposed on sales pursuant to subsection 2 of
110 section 67.1712 for the purpose of operating and maintaining a metropolitan park
111 and recreation district, licenses, fees or special assessments other than payments
112 in lieu of taxes and penalties and interest thereon, any sales tax imposed by a
113 county with a charter form of government and with more than six hundred
114 thousand but fewer than seven hundred thousand inhabitants, for the purpose of
115 sports stadium improvement or levied by such county under section 238.410 for
116 the purpose of the county transit authority operating transportation facilities, or
117 for redevelopment plans and projects adopted or redevelopment projects approved
118 by ordinance after August 28, 2013, taxes imposed on sales under and pursuant
119 to section 67.700 or 650.399 for the purpose of emergency communication systems,
120 shall be allocated to, and paid by the local political subdivision collecting officer
121 to the treasurer or other designated financial officer of the municipality, who

122 shall deposit such funds in a separate segregated account within the special
123 allocation fund. Beginning August 28, 2014, if the voters in a taxing district vote
124 to approve an increase in such taxing district's sales tax or use tax, other than
125 the renewal of an expiring sales or use tax, any additional revenues generated
126 within an existing redevelopment project area that are directly attributable to the
127 newly voter-approved incremental increase in such taxing district's levy rate shall
128 not be considered economic activity taxes subject to deposit into a special
129 allocation fund without the consent of such taxing district.

130 4. Beginning January 1, 1998, for redevelopment plans and projects
131 adopted or redevelopment projects approved by ordinance and which have
132 complied with subsections 4 to 12 of this section, in addition to the payments in
133 lieu of taxes and economic activity taxes described in subsections 1, 2 and 3 of
134 this section, up to fifty percent of the new state revenues, as defined in subsection
135 8 of this section, estimated for the businesses within the project area and
136 identified by the municipality in the application required by subsection 10 of this
137 section, over and above the amount of such taxes reported by businesses within
138 the project area as identified by the municipality in their application prior to the
139 approval of the redevelopment project by ordinance, while tax increment
140 financing remains in effect, may be available for appropriation by the general
141 assembly as provided in subsection 10 of this section to the department of
142 economic development supplemental tax increment financing fund, from the
143 general revenue fund, for distribution to the treasurer or other designated
144 financial officer of the municipality with approved plans or projects.

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

148 6. No transfer from the general revenue fund to the Missouri
149 supplemental tax increment financing fund shall be made unless an appropriation
150 is made from the general revenue fund for that purpose. No municipality shall
151 commit any state revenues prior to an appropriation being made for that
152 project. For all redevelopment plans or projects adopted or approved after
153 December 23, 1997, appropriations from the new state revenues shall not be
154 distributed from the Missouri supplemental tax increment financing fund into the
155 special allocation fund unless the municipality's redevelopment plan ensures that
156 one hundred percent of payments in lieu of taxes and fifty percent of economic
157 activity taxes generated by the project shall be used for eligible redevelopment

158 project costs while tax increment financing remains in effect. This account shall
159 be separate from the account into which payments in lieu of taxes are deposited,
160 and separate from the account into which economic activity taxes are deposited.

161 7. In order for the redevelopment plan or project to be eligible to receive
162 the revenue described in subsection 4 of this section, the municipality shall
163 comply with the requirements of subsection 10 of this section prior to the time the
164 project or plan is adopted or approved by ordinance. The director of the
165 department of economic development and the commissioner of the office of
166 administration may waive the requirement that the municipality's application be
167 submitted prior to the redevelopment plan's or project's adoption or the
168 redevelopment plan's or project's approval by ordinance.

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

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

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

190 9. Subsection 4 of this section shall apply only to the following:

191 (1) Blighted areas located in enterprise zones, pursuant to sections
192 135.200 to 135.256, blighted areas located in federal empowerment zones, or to
193 blighted areas located in central business districts or urban core areas of cities

194 which districts or urban core areas at the time of approval of the project by
195 ordinance, provided that the enterprise zones, federal empowerment zones or
196 blighted areas contained one or more buildings at least fifty years old; and

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

200 (b) Was a historic hotel located in a county of the first classification
201 without a charter form of government with a population according to the most
202 recent federal decennial census in excess of one hundred fifty thousand and
203 containing a portion of a city with a population according to the most recent
204 federal decennial census in excess of three hundred fifty thousand;

205 (2) Blighted areas consisting solely of the site of a former automobile
206 manufacturing plant located in any county with a charter form of government and
207 with more than nine hundred fifty thousand inhabitants. For the purposes of this
208 section, "former automobile manufacturing plant" means a redevelopment area
209 containing a minimum of one hundred acres, and such redevelopment area was
210 previously used primarily for the manufacture of automobiles but ceased such
211 manufacturing after the 2007 calendar year; or

212 (3) Blighted areas consisting solely of the site of a former insurance
213 company national service center containing a minimum of one hundred acres
214 located in any county with a charter form of government and with more than nine
215 hundred fifty thousand inhabitants.

216 10. The initial appropriation of up to fifty percent of the new state
217 revenues authorized pursuant to subsection 4 of this section shall not be made to
218 or distributed by the department of economic development to a municipality until
219 all of the following conditions have been satisfied:

220 (1) The director of the department of economic development or his or her
221 designee and the commissioner of the office of administration or his or her
222 designee have approved a tax increment financing application made by the
223 municipality for the appropriation of the new state revenues. The municipality
224 shall include in the application the following items in addition to the items in
225 section 99.810:

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

228 (b) The base year of state sales tax revenues or the base year of state
229 income tax withheld on behalf of existing employees, reported by existing

- 230 businesses within the project area prior to approval of the redevelopment project;
- 231 (c) The estimate of the incremental increase in the general revenue
232 portion of state sales tax revenue or the estimate for the state income tax
233 withheld by the employer on behalf of new employees expected to fill new jobs
234 created within the redevelopment area after redevelopment;
- 235 (d) The official statement of any bond issue pursuant to this subsection
236 after December 23, 1997;
- 237 (e) An affidavit that is signed by the developer or developers attesting
238 that the provisions of subdivision (1) of subsection 1 of section 99.810 have been
239 met and specifying that the redevelopment area would not be reasonably
240 anticipated to be developed without the appropriation of the new state revenues;
- 241 (f) The cost-benefit analysis required by section 99.810 includes a study
242 of the fiscal impact on the state of Missouri;
- 243 (g) The statement of election between the use of the incremental increase
244 of the general revenue portion of the state sales tax revenues or the state income
245 tax withheld by employers on behalf of new employees who fill new jobs created
246 in the redevelopment area;
- 247 (h) The name, street and mailing address, and phone number of the mayor
248 or chief executive officer of the municipality;
- 249 (i) The street address of the development site;
- 250 (j) The three-digit North American Industry Classification System number
251 or numbers characterizing the development project;
- 252 (k) The estimated development project costs;
- 253 (l) The anticipated sources of funds to pay such development project costs;
- 254 (m) Evidence of the commitments to finance such development project
255 costs;
- 256 (n) The anticipated type and term of the sources of funds to pay such
257 development project costs;
- 258 (o) The anticipated type and terms of the obligations to be issued;
- 259 (p) The most recent equalized assessed valuation of the property within
260 the development project area;
- 261 (q) An estimate as to the equalized assessed valuation after the
262 development project area is developed in accordance with a development plan;
- 263 (r) The general land uses to apply in the development area;
- 264 (s) The total number of individuals employed in the development area,
265 broken down by full-time, part-time, and temporary positions;

- 266 (t) The total number of full-time equivalent positions in the development
267 area;
- 268 (u) The current gross wages, state income tax withholdings, and federal
269 income tax withholdings for individuals employed in the development area;
- 270 (v) The total number of individuals employed in this state by the
271 corporate parent of any business benefitting from public expenditures in the
272 development area, and all subsidiaries thereof, as of December thirty-first of the
273 prior fiscal year, broken down by full-time, part-time, and temporary positions;
- 274 (w) The number of new jobs to be created by any business benefitting from
275 public expenditures in the development area, broken down by full-time, part-time,
276 and temporary positions;
- 277 (x) The average hourly wage to be paid to all current and new employees
278 at the project site, broken down by full-time, part-time, and temporary positions;
- 279 (y) For project sites located in a metropolitan statistical area, as defined
280 by the federal Office of Management and Budget, the average hourly wage paid
281 to nonmanagerial employees in this state for the industries involved at the
282 project, as established by the United States Bureau of Labor Statistics;
- 283 (z) For project sites located outside of metropolitan statistical areas, the
284 average weekly wage paid to nonmanagerial employees in the county for
285 industries involved at the project, as established by the United States
286 Department of Commerce;
- 287 (aa) A list of other community and economic benefits to result from the
288 project;
- 289 (bb) A list of all development subsidies that any business benefitting from
290 public expenditures in the development area has previously received for the
291 project, and the name of any other granting body from which such subsidies are
292 sought;
- 293 (cc) A list of all other public investments made or to be made by this state
294 or units of local government to support infrastructure or other needs generated
295 by the project for which the funding pursuant to this section is being sought;
- 296 (dd) A statement as to whether the development project may reduce
297 employment at any other site, within or without the state, resulting from
298 automation, merger, acquisition, corporate restructuring, relocation, or other
299 business activity;
- 300 (ee) A statement as to whether or not the project involves the relocation
301 of work from another address and if so, the number of jobs to be relocated and the

302 address from which they are to be relocated;

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

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

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

308 (2) The methodologies used in the application for determining the base
309 year and determining the estimate of the incremental increase in the general
310 revenue portion of the state sales tax revenues or the state income tax withheld
311 by employers on behalf of new employees who fill new jobs created in the
312 redevelopment area shall be approved by the director of the department of
313 economic development or his or her designee and the commissioner of the office
314 of administration or his or her designee. Upon approval of the application, the
315 director of the department of economic development or his or her designee and
316 the commissioner of the office of administration or his or her designee shall issue
317 a certificate of approval. The department of economic development may request
318 the appropriation following application approval;

319 (3) The appropriation shall be either a portion of the estimate of the
320 incremental increase in the general revenue portion of state sales tax revenues
321 in the redevelopment area or a portion of the estimate of the state income tax
322 withheld by the employer on behalf of new employees who fill new jobs created
323 in the redevelopment area as indicated in the municipality's application,
324 approved by the director of the department of economic development or his or her
325 designee and the commissioner of the office of administration or his or her
326 designee. At no time shall the annual amount of the new state revenues
327 approved for disbursements from the Missouri supplemental tax increment
328 financing fund exceed thirty-two million dollars; provided, however, that such
329 thirty-two million dollar cap shall not apply to redevelopment plans or projects
330 initially listed by name in the applicable appropriations bill after August 28,
331 2015, which involve either:

332 (a) A former automobile manufacturing plant; or

333 (b) The retention of a federal employer employing over two thousand
334 geospatial intelligence jobs.

335 At no time shall the annual amount of the new state revenues for disbursements
336 from the Missouri supplemental tax increment financing fund for redevelopment
337 plans and projects eligible under the provisions of paragraph (a) of this

338 subdivision exceed four million dollars in the aggregate. At no time shall the
339 annual amount of the new state revenues for disbursements from the Missouri
340 supplemental tax increment financing fund for redevelopment plans and projects
341 eligible under the provisions of paragraph (b) of this subdivision exceed twelve
342 million dollars in the aggregate. To the extent a redevelopment plan or project
343 independently meets the eligibility criteria set forth in both paragraphs (a) and
344 (b) of this subdivision, then at no such time shall the annual amount of new state
345 revenues for disbursements from the Missouri supplemental tax increment
346 financing fund for such eligible redevelopment plan or project exceed twelve
347 million dollars in the aggregate;

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

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

361 12. There is hereby established within the state treasury a special fund
362 to be known as the "Missouri Supplemental Tax Increment Financing Fund", to
363 be administered by the department of economic development. The department
364 shall annually distribute from the Missouri supplemental tax increment financing
365 fund the amount of the new state revenues as appropriated as provided in the
366 provisions of subsection 4 of this section if and only if the conditions of subsection
367 10 of this section are met. The fund shall also consist of any gifts, contributions,
368 grants or bequests received from federal, private or other sources. Moneys in the
369 Missouri supplemental tax increment financing fund shall be disbursed per
370 project pursuant to state appropriations.

371 13. Redevelopment project costs may include, at the prerogative of the
372 state, the portion of salaries and expenses of the department of economic
373 development and the department of revenue reasonably allocable to each

374 redevelopment project approved for disbursements from the Missouri
375 supplemental tax increment financing fund for the ongoing administrative
376 functions associated with such redevelopment project. Such amounts shall be
377 recovered from new state revenues deposited into the Missouri supplemental tax
378 increment financing fund created under this section.

379 14. For redevelopment plans or projects approved by ordinance that result
380 in net new jobs from the relocation of a national headquarters from another state
381 to the area of the redevelopment project, the economic activity taxes and new
382 state tax revenues shall not be based on a calculation of the incremental increase
383 in taxes as compared to the base year or prior calendar year for such
384 redevelopment project, rather the incremental increase shall be the amount of
385 total taxes generated from the net new jobs brought in by the national
386 headquarters from another state. In no event shall this subsection be construed
387 to allow a redevelopment project to receive an appropriation in excess of up to
388 fifty percent of the new state revenues.

389 **15. Notwithstanding any other provision of the law to the**
390 **contrary, the adoption of any tax increment financing authorized under**
391 **sections 99.800 to 99.865 shall not supersede, alter, or reduce in any**
392 **way a property tax levied under section 205.971.**

136.055. 1. Any person who is selected or appointed by the state director
2 of revenue as provided in subsection 2 of this section to act as an agent of the
3 department of revenue, whose duties shall be the processing of motor vehicle title
4 and registration transactions and the collection of sales and use taxes when
5 required under sections 144.070 and 144.440, and who receives no salary from the
6 department of revenue, shall be authorized to collect from the party requiring
7 such services additional fees as compensation in full and for all services rendered
8 on the following basis:

9 (1) For each motor vehicle or trailer registration issued, renewed or
10 transferred--three dollars and fifty cents and seven dollars for those licenses sold
11 or biennially renewed pursuant to section 301.147;

12 (2) For each application or transfer of title--two dollars and fifty cents;

13 (3) For each instruction permit, nondriver license, chauffeur's, operator's
14 or driver's license issued for a period of three years or less--two dollars and fifty
15 cents and five dollars for licenses or instruction permits issued or renewed for a
16 period exceeding three years;

17 (4) For each notice of lien processed--two dollars and fifty cents;

18 (5) No notary fee or other fee or additional charge shall be paid or
19 collected except for electronic [telephone] transmission [reception]--two dollars;

20 **(6) Each electronic look-up--two dollars;**

21 **(7) Notary fee--two dollars.**

22 2. The director of revenue shall award fee office contracts under this
23 section through a competitive bidding process. The competitive bidding process
24 shall give priority to organizations and entities that are exempt from taxation
25 under Section 501(c)(3), 501(c)(6), or 501(c)(4), except those civic organizations
26 that would be considered action organizations under 26 C.F.R. Section 1.501(c)(3)-
27 1(c)(3), of the Internal Revenue Code of 1986, as amended, with special
28 consideration given to those organizations and entities that reinvest a minimum
29 of seventy-five percent of the net proceeds to charitable organizations in Missouri,
30 and political subdivisions, including but not limited to, municipalities, counties,
31 and fire protection districts. The director of the department of revenue may
32 promulgate rules and regulations necessary to carry out the provisions of this
33 subsection. Any rule or portion of a rule, as that term is defined in section
34 536.010, that is created under the authority delegated in this subsection shall
35 become effective only if it complies with and is subject to all of the provisions of
36 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
37 nonseverable and if any of the powers vested with the general assembly pursuant
38 to chapter 536 to review, to delay the effective date, or to disapprove and annul
39 a rule are subsequently held unconstitutional, then the grant of rulemaking
40 authority and any rule proposed or adopted after August 28, 2009, shall be
41 invalid and void.

42 3. All fees collected by a tax-exempt organization may be retained and
43 used by the organization.

44 4. All fees charged shall not exceed those in this section. The fees
45 imposed by this section shall be collected by all permanent offices and all full-
46 time or temporary offices maintained by the department of revenue.

47 5. Any person acting as agent of the department of revenue for the sale
48 and issuance of registrations, licenses, and other documents related to motor
49 vehicles shall have an insurable interest in all license plates, licenses, tabs, forms
50 and other documents held on behalf of the department.

51 6. The fees authorized by this section shall not be collected by motor
52 vehicle dealers acting as agents of the department of revenue under section
53 32.095 or those motor vehicle dealers authorized to collect and remit sales tax

54 under subsection 8 of section 144.070.

55 7. Notwithstanding any other provision of law to the contrary, the state
56 auditor may audit all records maintained and established by the fee office in the
57 same manner as the auditor may audit any agency of the state, and the
58 department shall ensure that this audit requirement is a necessary condition for
59 the award of all fee office contracts. No confidential records shall be divulged in
60 such a way to reveal personally identifiable information.

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

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

15 (2) "Agricultural and horticultural property", all real property used for
16 agricultural purposes and devoted primarily to the raising and harvesting of
17 crops; to the feeding, breeding and management of livestock which shall include
18 breeding, showing, and boarding of horses; to dairying, or to any other
19 combination thereof; and buildings and structures customarily associated with
20 farming, agricultural, and horticultural uses. Agricultural and horticultural
21 property shall also include land devoted to and qualifying for payments or other
22 compensation under a soil conservation or agricultural assistance program under
23 an agreement with an agency of the federal government. Agricultural and
24 horticultural property shall further include land and improvements, exclusive of
25 structures, on privately owned airports that qualify as reliever airports under the
26 National Plan of Integrated Airports System, to receive federal airport
27 improvement project funds through the Federal Aviation Administration. Real
28 property classified as forest croplands shall not be agricultural or horticultural
29 property so long as it is classified as forest croplands and shall be taxed in

30 accordance with the laws enacted to implement section 7 of article X of the
31 Missouri Constitution. Agricultural and horticultural property shall also include
32 any sawmill or planing mill defined in the U.S. Department of Labor's Standard
33 Industrial Classification (SIC) Manual under Industry Group 242 with the SIC
34 number 2421;

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

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

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

64 4. Where real property is used or held for use for more than one purpose
65 and such uses result in different classifications, the county assessor shall allocate

66 to each classification the percentage of the true value in money of the property
67 devoted to each use; except that, where agricultural and horticultural property,
68 as defined in this section, also contains a dwelling unit or units, the farm
69 dwelling, appurtenant residential-related structures and up to five acres
70 immediately surrounding such farm dwelling shall be residential property, as
71 defined in this section.

72 5. All real property which is vacant, unused, or held for future use; which
73 is used for a private club, a not-for-profit or other nonexempt lodge, club,
74 business, trade, service organization, or similar entity; or for which a
75 determination as to its classification cannot be made under the definitions set out
76 in subsection 1 of this section, shall be classified according to its immediate most
77 suitable economic use, which use shall be determined after consideration of:

- 78 (1) Immediate prior use, if any, of such property;
- 79 (2) Location of such property;
- 80 (3) Zoning classification of such property; except that, such zoning
81 classification shall not be considered conclusive if, upon consideration of all
82 factors, it is determined that such zoning classification does not reflect the
83 immediate most suitable economic use of the property;
- 84 (4) Other legal restrictions on the use of such property;
- 85 (5) Availability of water, electricity, gas, sewers, street lighting, and other
86 public services for such property;
- 87 (6) Size of such property;
- 88 (7) Access of such property to public thoroughfares; and
- 89 (8) Any other factors relevant to a determination of the immediate most
90 suitable economic use of such property.

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

137.100. The following subjects are exempt from taxation for state, county
2 or local purposes:

- 3 (1) Lands and other property belonging to this state;
- 4 (2) Lands and other property belonging to any city, county or other
5 political subdivision in this state, including market houses, town halls and other
6 public structures, with their furniture and equipments, and on public squares and

- 7 lots kept open for health, use or ornament;
- 8 (3) Nonprofit cemeteries;
- 9 (4) The real estate and tangible personal property which is used
10 exclusively for agricultural or horticultural societies organized in this state,
11 including not-for-profit agribusiness associations;
- 12 (5) All property, real and personal, actually and regularly used exclusively
13 for religious worship, for schools and colleges, or for purposes purely charitable
14 and not held for private or corporate profit, except that the exemption herein
15 granted does not include real property not actually used or occupied for the
16 purpose of the organization but held or used as investment even though the
17 income or rentals received therefrom is used wholly for religious, educational or
18 charitable purposes;
- 19 (6) Household goods, furniture, wearing apparel and articles of personal
20 use and adornment, as defined by the state tax commission, owned and used by
21 a person in his home or dwelling place;
- 22 (7) Motor vehicles leased for a period of at least one year to this state or
23 to any city, county, or political subdivision or to any religious, educational, or
24 charitable organization which has obtained an exemption from the payment of
25 federal income taxes, provided the motor vehicles are used exclusively for
26 religious, educational, or charitable purposes;
- 27 (8) Real or personal property leased or otherwise transferred by an
28 interstate compact agency created pursuant to sections 70.370 to 70.430 or
29 sections 238.010 to 238.100 to another for which or whom such property is not
30 exempt when immediately after the lease or transfer, the interstate compact
31 agency enters into a leaseback or other agreement that directly or indirectly gives
32 such interstate compact agency a right to use, control, and possess the property;
33 provided, however, that in the event of a conveyance of such property, the
34 interstate compact agency must retain an option to purchase the property at a
35 future date or, within the limitations period for reverters, the property must
36 revert back to the interstate compact agency. Property will no longer be exempt
37 under this subdivision in the event of a conveyance as of the date, if any, when:
- 38 (a) The right of the interstate compact agency to use, control, and possess
39 the property is terminated;
- 40 (b) The interstate compact agency no longer has an option to purchase or
41 otherwise acquire the property; and
- 42 (c) There are no provisions for reverter of the property within the

43 limitation period for reverters;

44 (9) All property, real and personal, belonging to veterans' organizations.
45 As used in this section, "veterans' organization" means any organization of
46 veterans with a congressional charter, that is incorporated in this state, and that
47 is exempt from taxation under section 501(c)(19) of the Internal Revenue Code of
48 1986, as amended;

49 (10) Solar energy systems not held for resale;

50 **(11) That portion of privately owned land subject to a railroad**
51 **easement upon which a railroad right-of-way exists and a state,**
52 **political subdivision, or qualified organization has assumed**
53 **responsibility for as provided in Section 16 U.S.C. 1247(d).**

137.115. 1. All other laws to the contrary notwithstanding, the assessor
2 or the assessor's deputies in all counties of this state including the city of St.
3 Louis shall annually make a list of all real and tangible personal property taxable
4 in the assessor's city, county, town or district. Except as otherwise provided in
5 subsection 3 of this section and section 137.078, the assessor shall annually
6 assess all personal property at thirty-three and one-third percent of its true value
7 in money as of January first of each calendar year. The assessor shall annually
8 assess all real property, including any new construction and improvements to real
9 property, and possessory interests in real property at the percent of its true value
10 in money set in subsection 5 of this section. The true value in money of any
11 possessory interest in real property in subclass (3), where such real property is
12 on or lies within the ultimate airport boundary as shown by a federal airport
13 layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR
14 Part 139 certification and owned by a political subdivision, shall be the otherwise
15 applicable true value in money of any such possessory interest in real property,
16 less the total dollar amount of costs paid by a party, other than the political
17 subdivision, towards any new construction or improvements on such real property
18 completed after January 1, 2008, and which are included in the above-mentioned
19 possessory interest, regardless of the year in which such costs were incurred or
20 whether such costs were considered in any prior year. The assessor shall
21 annually assess all real property in the following manner: new assessed values
22 shall be determined as of January first of each odd-numbered year and shall be
23 entered in the assessor's books; those same assessed values shall apply in the
24 following even-numbered year, except for new construction and property
25 improvements which shall be valued as though they had been completed as of

26 January first of the preceding odd-numbered year. The assessor may call at the
27 office, place of doing business, or residence of each person required by this
28 chapter to list property, and require the person to make a correct statement of all
29 taxable tangible personal property owned by the person or under his or her care,
30 charge or management, taxable in the county. On or before January first of each
31 even-numbered year, the assessor shall prepare and submit a two-year
32 assessment maintenance plan to the county governing body and the state tax
33 commission for their respective approval or modification. The county governing
34 body shall approve and forward such plan or its alternative to the plan to the
35 state tax commission by February first. If the county governing body fails to
36 forward the plan or its alternative to the plan to the state tax commission by
37 February first, the assessor's plan shall be considered approved by the county
38 governing body. If the state tax commission fails to approve a plan and if the
39 state tax commission and the assessor and the governing body of the county
40 involved are unable to resolve the differences, in order to receive state cost-share
41 funds outlined in section 137.750, the county or the assessor shall petition the
42 administrative hearing commission, by May first, to decide all matters in dispute
43 regarding the assessment maintenance plan. Upon agreement of the parties, the
44 matter may be stayed while the parties proceed with mediation or arbitration
45 upon terms agreed to by the parties. The final decision of the administrative
46 hearing commission shall be subject to judicial review in the circuit court of the
47 county involved. In the event a valuation of subclass (1) real property within any
48 county with a charter form of government, or within a city not within a county,
49 is made by a computer, computer-assisted method or a computer program, the
50 burden of proof, supported by clear, convincing and cogent evidence to sustain
51 such valuation, shall be on the assessor at any hearing or appeal. In any such
52 county, unless the assessor proves otherwise, there shall be a presumption that
53 the assessment was made by a computer, computer-assisted method or a
54 computer program. Such evidence shall include, but shall not be limited to, the
55 following:

56 (1) The findings of the assessor based on an appraisal of the property by
57 generally accepted appraisal techniques; and

58 (2) The purchase prices from sales of at least three comparable properties
59 and the address or location thereof. As used in this subdivision, the word
60 "comparable" means that:

61 (a) Such sale was closed at a date relevant to the property valuation; and

62 (b) Such properties are not more than one mile from the site of the
63 disputed property, except where no similar properties exist within one mile of the
64 disputed property, the nearest comparable property shall be used. Such property
65 shall be within five hundred square feet in size of the disputed property, and
66 resemble the disputed property in age, floor plan, number of rooms, and other
67 relevant characteristics.

68 2. Assessors in each county of this state and the city of St. Louis may send
69 personal property assessment forms through the mail.

70 3. The following items of personal property shall each constitute separate
71 subclasses of tangible personal property and shall be assessed and valued for the
72 purposes of taxation at the following percentages of their true value in money:

73 (1) Grain and other agricultural crops in an unmanufactured condition,
74 one-half of one percent;

75 (2) Livestock, twelve percent;

76 (3) Farm machinery, twelve percent;

77 (4) Motor vehicles which are eligible for registration as and are registered
78 as historic motor vehicles pursuant to section 301.131 and aircraft which are at
79 least twenty-five years old and which are used solely for noncommercial purposes
80 and are operated less than fifty hours per year or aircraft that are home built
81 from a kit, five percent;

82 (5) Poultry, twelve percent; and

83 (6) Tools and equipment used for pollution control and tools and
84 equipment used in retooling for the purpose of introducing new product lines or
85 used for making improvements to existing products by any company which is
86 located in a state enterprise zone and which is identified by any standard
87 industrial classification number cited in subdivision [(6)] (5) of section 135.200,
88 twenty-five percent.

89 4. The person listing the property shall enter a true and correct statement
90 of the property, in a printed blank prepared for that purpose. The statement,
91 after being filled out, shall be signed and either affirmed or sworn to as provided
92 in section 137.155. The list shall then be delivered to the assessor.

93 5. All subclasses of real property, as such subclasses are established in
94 Section 4(b) of Article X of the Missouri Constitution and defined in section
95 137.016, shall be assessed at the following percentages of true value:

96 (1) For real property in subclass (1), nineteen percent;

97 (2) For real property in subclass (2), twelve percent; and

98 (3) For real property in subclass (3), thirty-two percent.

99 6. Manufactured homes, as defined in section 700.010, which are actually
100 used as dwelling units shall be assessed at the same percentage of true value as
101 residential real property for the purpose of taxation. The percentage of
102 assessment of true value for such manufactured homes shall be the same as for
103 residential real property. If the county collector cannot identify or find the
104 manufactured home when attempting to attach the manufactured home for
105 payment of taxes owed by the manufactured home owner, the county collector
106 may request the county commission to have the manufactured home removed from
107 the tax books, and such request shall be granted within thirty days after the
108 request is made; however, the removal from the tax books does not remove the tax
109 lien on the manufactured home if it is later identified or found. For purposes of
110 this section, a manufactured home located in a manufactured home rental park,
111 rental community or on real estate not owned by the manufactured home owner
112 shall be considered personal property. For purposes of this section, a
113 manufactured home located on real estate owned by the manufactured home
114 owner may be considered real property.

115 7. Each manufactured home assessed shall be considered a parcel for the
116 purpose of reimbursement pursuant to section 137.750, unless the manufactured
117 home is real estate as defined in subsection 7 of section 442.015 and assessed as
118 a realty improvement to the existing real estate parcel.

119 8. Any amount of tax due and owing based on the assessment of a
120 manufactured home shall be included on the personal property tax statement of
121 the manufactured home owner unless the manufactured home is real estate as
122 defined in subsection 7 of section 442.015, in which case the amount of tax due
123 and owing on the assessment of the manufactured home as a realty improvement
124 to the existing real estate parcel shall be included on the real property tax
125 statement of the real estate owner.

126 9. The assessor of each county and each city not within a county shall use
127 the trade-in value published in the October issue of the National Automobile
128 Dealers' Association Official Used Car Guide, or its successor publication, as the
129 recommended guide of information for determining the true value of motor
130 vehicles described in such publication. The assessor shall not use a value that
131 is greater than the average trade-in value in determining the true value of the
132 motor vehicle without performing a physical inspection of the motor vehicle. For
133 vehicles two years old or newer from a vehicle's model year, the assessor may use

134 a value other than average without performing a physical inspection of the motor
135 vehicle. In the absence of a listing for a particular motor vehicle in such
136 publication, the assessor shall use such information or publications which in the
137 assessor's judgment will fairly estimate the true value in money of the motor
138 vehicle.

139 10. Before the assessor may increase the assessed valuation of any parcel
140 of subclass (1) real property by more than fifteen percent since the last
141 assessment, excluding increases due to new construction or improvements, the
142 assessor shall conduct a physical inspection of such property.

143 11. If a physical inspection is required, pursuant to subsection 10 of this
144 section, the assessor shall notify the property owner of that fact in writing and
145 shall provide the owner clear written notice of the owner's rights relating to the
146 physical inspection. If a physical inspection is required, the property owner may
147 request that an interior inspection be performed during the physical
148 inspection. The owner shall have no less than thirty days to notify the assessor
149 of a request for an interior physical inspection.

150 12. A physical inspection, as required by subsection 10 of this section,
151 shall include, but not be limited to, an on-site personal observation and review
152 of all exterior portions of the land and any buildings and improvements to which
153 the inspector has or may reasonably and lawfully gain external access, and shall
154 include an observation and review of the interior of any buildings or
155 improvements on the property upon the timely request of the owner pursuant to
156 subsection 11 of this section. Mere observation of the property via a drive-by
157 inspection or the like shall not be considered sufficient to constitute a physical
158 inspection as required by this section.

159 13. The provisions of subsections 11 and 12 of this section shall only apply
160 in any county with a charter form of government with more than one million
161 inhabitants.

162 14. A county or city collector may accept credit cards as proper form of
163 payment of outstanding property tax or license due. No county or city collector
164 may charge surcharge for payment by credit card which exceeds the fee or
165 surcharge charged by the credit card bank, processor, or issuer for its service. A
166 county or city collector may accept payment by electronic transfers of funds in
167 payment of any tax or license and charge the person making such payment a fee
168 equal to the fee charged the county by the bank, processor, or issuer of such
169 electronic payment.

170 15. Any county or city not within a county in this state may, by an
171 affirmative vote of the governing body of such county, opt out of the provisions of
172 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
173 no. 1150 of the ninety-first general assembly, second regular session and section
174 137.073 as modified by house committee substitute for senate substitute for
175 senate committee substitute for senate bill no. 960, ninety-second general
176 assembly, second regular session, for the next year of the general reassessment,
177 prior to January first of any year. No county or city not within a county shall
178 exercise this opt-out provision after implementing the provisions of this section
179 and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of
180 the ninety-first general assembly, second regular session and section 137.073 as
181 modified by house committee substitute for senate substitute for senate
182 committee substitute for senate bill no. 960, ninety-second general assembly,
183 second regular session, in a year of general reassessment. For the purposes of
184 applying the provisions of this subsection, a political subdivision contained within
185 two or more counties where at least one of such counties has opted out and at
186 least one of such counties has not opted out shall calculate a single tax rate as
187 in effect prior to the enactment of house bill no. 1150 of the ninety-first general
188 assembly, second regular session. A governing body of a city not within a county
189 or a county that has opted out under the provisions of this subsection may choose
190 to implement the provisions of this section and sections 137.073, 138.060, and
191 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
192 second regular session, and section 137.073 as modified by house committee
193 substitute for senate substitute for senate committee substitute for senate bill no.
194 960, ninety-second general assembly, second regular session, for the next year of
195 general reassessment, by an affirmative vote of the governing body prior to
196 December thirty-first of any year.

197 16. The governing body of any city of the third classification with more
198 than twenty-six thousand three hundred but fewer than twenty-six thousand
199 seven hundred inhabitants located in any county that has exercised its authority
200 to opt out under subsection 15 of this section may levy separate and differing tax
201 rates for real and personal property only if such city bills and collects its own
202 property taxes or satisfies the entire cost of the billing and collection of such
203 separate and differing tax rates. Such separate and differing rates shall not
204 exceed such city's tax rate ceiling.

205 **17. Any portion of real property that is available as reserve for**

206 **strip, surface, or coal mining for minerals for purposes of excavation**
207 **for future use or sale to others that has not been bonded and permitted**
208 **under chapter 444 shall be assessed based upon how the real property**
209 **is currently being used. Any information provided to a county assessor,**
210 **state tax commission, state agency, or political subdivision responsible**
211 **for the administration of tax policies shall, in the performance of its**
212 **duties, make available all books, records, and information requested,**
213 **except such books, records, and information as are by law declared**
214 **confidential in nature, including individually identifiable information**
215 **regarding a specific taxpayer or taxpayer's mine property. For**
216 **purposes of this subsection, "mine property" shall mean all real**
217 **property that is in use or available as a reserve for strip, surface, or**
218 **coal mining for minerals for purposes of excavation for current or**
219 **future use or sale to others that has been bonded and permitted under**
220 **chapter 444.**

137.565. Whenever ten or more voters residing in **or owners of land in**
2 any general or special road district in any county in this state shall petition the
3 county commission of the county in which such district is located, asking that
4 such commission submit the question in such district for the purpose of voting for
5 or against the levy of the tax provided for in the second sentence of the first
6 paragraph of Section 12 of Article X of the Constitution of Missouri, it shall be
7 the duty of the county commission, upon the filing of such petition, to submit the
8 question. The petition so filed shall set out the duration of the tax to be levied
9 in a period of one, two, three, or four years and the ballot to be used for voting
10 shall specify the number of years duration of the tax levy, but in no event shall
11 the duration of the tax levy be for a period of more than four years. Such
12 submission shall be made by an order entered of record setting forth the date and
13 the rate of tax the commission will levy, which rate shall not exceed thirty-five
14 cents on the hundred dollars assessed valuation on all taxable real and tangible
15 personal property in the district.

143.112. 1. **As used in this section, the term "volunteer**
2 **firefighter" shall have the same meaning as under section 320.333.**

3 **2. For all taxable years beginning on or after January 1, 2017, in**
4 **addition to all other modifications allowed by law, a taxpayer shall be**
5 **allowed to subtract five hundred dollars of the taxpayer's income from**
6 **the taxpayer's federal adjusted gross income when determining**

7 Missouri adjusted gross income for any year in which the taxpayer
8 completed at least twelve hours of any firefighter training program
9 approved by the office of the state fire marshal in the tax year for
10 which the deduction is claimed. A taxpayer shall not be allowed a
11 deduction under this subsection if the taxpayer is allowed a deduction
12 under subsection 3 of this section.

13 3. For all taxable years beginning on or after January 1, 2017, in
14 addition to all other modifications allowed by law, a taxpayer shall be
15 allowed to subtract one thousand dollars of the taxpayer's income from
16 the taxpayer's federal adjusted gross income when determining
17 Missouri adjusted gross income for any year in which the taxpayer
18 completed the basic fire fighter program or was certified after
19 completing the fire fighter I or fire fighter II program by the division
20 of fire safety for a minimum of thirty-six hours in the tax year for
21 which the credit is claimed.

22 4. The state fire marshal shall develop or approve existing
23 training programs necessary for volunteer firefighters to claim the
24 deductions authorized in this section, shall establish procedures for
25 providing documentation that the taxpayer is a volunteer firefighter in
26 good standing with a registered fire department, as required under
27 section 320.202, and has completed the training requirements of this
28 section, and shall promulgate rules to implement the provisions of this
29 section.

30 5. Any taxpayer seeking to claim a deduction under this section
31 shall provide, upon request, documentation demonstrating that the
32 taxpayer is actively engaged as a volunteer firefighter or a volunteer
33 firefighter in training.

34 6. Any rule or portion of a rule, as that term is defined in section
35 536.010, that is created under the authority delegated in this section
36 shall become effective only if it complies with and is subject to all of
37 the provisions of chapter 536 and, if applicable, section 536.028. This
38 section and chapter 536 are nonseverable, and if any of the powers
39 vested with the general assembly pursuant to chapter 536 to review, to
40 delay the effective date, or to disapprove and annul a rule are
41 subsequently held unconstitutional, then the grant of rulemaking
42 authority and any rule proposed or adopted after August 28, 2016, shall
43 be invalid and void.

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

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

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

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

182.802. 1. (1) Any public library district located in any of the following
2 counties may impose a tax as provided in this section:

3 (a) At least partially within any county of the third classification without
4 a township form of government and with more than forty thousand eight hundred
5 but fewer than forty thousand nine hundred inhabitants;

6 (b) Any county of the third classification without a township form of
7 government and with more than thirteen thousand five hundred but fewer than
8 thirteen thousand six hundred inhabitants;

9 (c) Any county of the third classification without a township form of
10 government and with more than thirteen thousand two hundred but fewer than
11 thirteen thousand three hundred inhabitants;

12 (d) Any county of the third classification with a township form of
13 government and with more than twenty-nine thousand seven hundred but fewer
14 than twenty-nine thousand eight hundred inhabitants;

15 (e) Any county of the second classification with more than nineteen
16 thousand seven hundred but fewer than nineteen thousand eight hundred
17 inhabitants;

18 (f) Any county of the third classification with a township form of
19 government and with more than thirty-three thousand one hundred but fewer
20 than thirty-three thousand two hundred inhabitants;

21 (g) Any county of the third classification without a township form of
22 government and with more than eighteen thousand but fewer than twenty
23 thousand inhabitants and with a city of the third classification with more than
24 six thousand but fewer than seven thousand inhabitants as the county seat;

25 (h) Any county of the fourth classification with more than twenty
26 thousand but fewer than thirty thousand inhabitants; **or**

27 (i) **Any county of the third classification with more than thirteen**
28 **thousand nine hundred but fewer than fourteen thousand inhabitants.**

29 (2) Any public library district listed in subdivision (1) of this subsection
30 may, by a majority vote of its board of directors, impose a tax not to exceed one-
31 half of one cent on all retail sales subject to taxation under sections 144.010 to
32 144.525 for the purpose of funding the operation and maintenance of public
33 libraries within the boundaries of such library district. The tax authorized by
34 this subsection shall be in addition to all other taxes allowed by law. No tax
35 under this subsection shall become effective unless the board of directors submits
36 to the voters of the district, at a county or state general, primary or special
37 election, a proposal to authorize the tax, and such tax shall become effective only
38 after the majority of the voters voting on such tax approve such tax.

39 2. In the event the district seeks to impose a sales tax under this
40 subsection, the question shall be submitted in substantially the following form:

41 Shall a cent sales tax be levied on all retail sales within the district
42 for the purpose of providing funding for library district?

43 YES NO

44 If a majority of the votes cast on the proposal by the qualified voters voting
45 thereon are in favor of the proposal, then the tax shall become effective. If a
46 majority of the votes cast by the qualified voters voting are opposed to the
47 proposal, then the board of directors shall have no power to impose the tax unless
48 and until another proposal to authorize the tax is submitted to the voters of the
49 district and such proposal is approved by a majority of the qualified voters voting
50 thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax
51 approved under this subsection.

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

61 considered the owner for purposes of this section.

62 4. For purposes of this section the term "public library district" shall
63 mean any city library district, county library district, city-county library district,
64 municipal library district, consolidated library district, or urban library district.

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

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

11 3. The petition shall set forth:

12 (1) The name and address of each owner of real property located within
13 the proposed district;

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

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

20 (4) The name of the proposed district.

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

190.335. 1. In lieu of the tax levy authorized under section 190.305 for
2 emergency telephone services, the county commission of any county may impose
3 a county sales tax for the provision of central dispatching of fire protection,
4 including law enforcement agencies, emergency ambulance service or any other
5 emergency services, including emergency telephone services, which shall be

6 collectively referred to herein as "emergency services", and which may also
7 include the purchase and maintenance of communications and emergency
8 equipment, including the operational costs associated therein, in accordance with
9 the provisions of this section.

10 2. Such county commission may, by a majority vote of its members, submit
11 to the voters of the county, at a public election, a proposal to authorize the county
12 commission to impose a tax under the provisions of this section. If the residents
13 of the county present a petition signed by a number of residents equal to ten
14 percent of those in the county who voted in the most recent gubernatorial
15 election, then the commission shall submit such a proposal to the voters of the
16 county.

17 3. The ballot of submission shall be in substantially the following form:
18 Shall the county of (insert name of county) impose a county sales
19 tax of (insert rate of percent) percent for the purpose of providing central
20 dispatching of fire protection, emergency ambulance service, including emergency
21 telephone services, and other emergency services?

22 YES NO

23 If a majority of the votes cast on the proposal by the qualified voters voting
24 thereon are in favor of the proposal, then the ordinance shall be in effect as
25 provided herein. If a majority of the votes cast by the qualified voters voting are
26 opposed to the proposal, then the county commission shall have no power to
27 impose the tax authorized by this section unless and until the county commission
28 shall again have submitted another proposal to authorize the county commission
29 to impose the tax under the provisions of this section, and such proposal is
30 approved by a majority of the qualified voters voting thereon.

31 4. The sales tax may be imposed at a rate not to exceed one percent on the
32 receipts from the sale at retail of all tangible personal property or taxable
33 services at retail within any county adopting such tax, if such property and
34 services are subject to taxation by the state of Missouri under the provisions of
35 sections 144.010 to 144.525. The sales tax shall not be collected prior to thirty-six
36 months before operation of the central dispatching of emergency services.

37 5. Except as modified in this section, all provisions of sections 32.085 and
38 32.087 shall apply to the tax imposed under this section.

39 6. Any tax imposed pursuant to section 190.305 shall terminate at the end
40 of the tax year in which the tax imposed pursuant to this section for emergency
41 services is certified by the board to be fully operational. Any revenues collected

42 from the tax authorized under section 190.305 shall be credited for the purposes
43 for which they were intended.

44 7. At least once each calendar year, the board shall establish a tax rate,
45 not to exceed the amount authorized, that together with any surplus revenues
46 carried forward will produce sufficient revenues to fund the expenditures
47 authorized by this act. Amounts collected in excess of that necessary within a
48 given year shall be carried forward to subsequent years. The board shall make
49 its determination of such tax rate each year no later than September first and
50 shall fix the new rate which shall be collected as provided in this
51 act. Immediately upon making its determination and fixing the rate, the board
52 shall publish in its minutes the new rate, and it shall notify every retailer by
53 mail of the new rate.

54 8. Immediately upon the affirmative vote of voters of such a county on the
55 ballot proposal to establish a county sales tax pursuant to the provisions of this
56 section, the county commission shall appoint the initial members of a board to
57 administer the funds and oversee the provision of emergency services in the
58 county. Beginning with the general election in 1994, all board members shall be
59 elected according to this section and other applicable laws of this state. At the
60 time of the appointment of the initial members of the board, the commission shall
61 relinquish and no longer exercise the duties prescribed in this chapter with
62 regard to the provision of emergency services and such duties shall be exercised
63 by the board.

64 9. The initial board shall consist of seven members appointed without
65 regard to political affiliation, who shall be selected from, and who shall represent,
66 the fire protection districts, ambulance districts, sheriff's department,
67 municipalities, any other emergency services and the general public. This initial
68 board shall serve until its successor board is duly elected and installed in
69 office. The commission shall ensure geographic representation of the county by
70 appointing no more than four members from each district of the county
71 commission.

72 10. Beginning in 1994, three members shall be elected from each district
73 of the county commission and one member shall be elected at large, such member
74 to be the chairman of the board. Of those first elected, four members from
75 districts of the county commission shall be elected for terms of two years and two
76 members from districts of the county commission and the member at large shall
77 be elected for terms of four years. In 1996, and thereafter, all terms of office

78 shall be four years. Notwithstanding any other provision of law, if there is no
79 candidate for an open position on the board, then no election shall be held for
80 that position and it shall be considered vacant, to be filled pursuant to the
81 provisions of section 190.339, and, if there is only one candidate for each open
82 position, no election shall be held and the candidate or candidates shall assume
83 office at the same time and in the same manner as if elected.

84 11. Notwithstanding the provisions of subsections 8 to 10 of this section
85 to the contrary, in any county of the first classification with more than two
86 hundred forty thousand three hundred but fewer than two hundred forty
87 thousand four hundred inhabitants **or in any county of the third**
88 **classification with a township form of government and with more than**
89 **twenty-eight thousand but fewer than thirty-one thousand inhabitants,**
90 any emergency telephone service 911 board appointed by the county under section
91 190.309 which is in existence on the date the voters approve a sales tax under
92 this section shall continue to exist and shall have the powers set forth under
93 section 190.339. Such boards which existed prior to August 25, 2010, shall not
94 be considered a body corporate and a political subdivision of the state for any
95 purpose, unless and until an order is entered upon an unanimous vote of the
96 commissioners of the county in which such board is established reclassifying such
97 board as a corporate body and political subdivision of the state. The order shall
98 approve the transfer of the assets and liabilities related to the operation of the
99 emergency service 911 system to the new entity created by the reclassification of
100 the board.

101 12. (1) Notwithstanding the provisions of subsections 8 to 10 of this
102 section to the contrary, in any county of the second classification with more than
103 fifty-four thousand two hundred but fewer than fifty-four thousand three hundred
104 inhabitants or any county of the first classification with more than fifty thousand
105 but fewer than seventy thousand inhabitants that has approved a sales tax under
106 this section, the county commission shall appoint the members of the board to
107 administer the funds and oversee the provision of emergency services in the
108 county.

109 (2) The board shall consist of seven members appointed without regard
110 to political affiliation. Except as provided in subdivision (4) of this subsection,
111 each member shall be one of the following:

- 112 (a) The head of any of the county's fire protection districts, or a designee;
113 (b) The head of any of the county's ambulance districts, or a designee;

- 114 (c) The county sheriff, or a designee;
- 115 (d) The head of any of the police departments in the county, or a designee;
- 116 and
- 117 (e) The head of any of the county's emergency management organizations,
- 118 or a designee.

119 (3) Upon the appointment of the board under this subsection, the board
 120 shall have the power provided in section 190.339 and shall exercise all powers
 121 and duties exercised by the county commission under this chapter, and the
 122 commission shall relinquish all powers and duties relating to the provision of
 123 emergency services under this chapter to the board.

124 (4) In any county of the first classification with more than fifty thousand
 125 but fewer than seventy thousand inhabitants, each of the entities listed in
 126 subdivision (2) of this subsection shall be represented on the board by at least one
 127 member.

221.407. 1. The commission of any regional jail district may impose, by
 2 order, a sales tax in the amount of one-eighth of one percent, one-fourth of one
 3 percent, three-eighths of one percent, or one-half of one percent on all retail sales
 4 made in such region which are subject to taxation pursuant to the provisions of
 5 sections 144.010 to 144.525 for the purpose of providing jail services and court
 6 facilities and equipment for such region. The tax authorized by this section shall
 7 be in addition to any and all other sales taxes allowed by law, except that no
 8 order imposing a sales tax pursuant to this section shall be effective unless the
 9 commission submits to the voters of the district, on any election date authorized
 10 in chapter 115, a proposal to authorize the commission to impose a tax.

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

13 Shall the regional jail district of (counties' names) impose a
 14 region-wide sales tax of (insert amount) for the purpose of providing
 15 jail services and court facilities and equipment for the region?

16 YES NO

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
 18 are opposed to the question, place an "X" in the box opposite "No".

19 If a majority of the votes cast on the proposal by the qualified voters of the
 20 district voting thereon are in favor of the proposal, then the order and any
 21 amendment to such order shall be in effect on the first day of the second quarter
 22 immediately following the election approving the proposal. If the proposal

23 receives less than the required majority, the commission shall have no power to
24 impose the sales tax authorized pursuant to this section unless and until the
25 commission shall again have submitted another proposal to authorize the
26 commission to impose the sales tax authorized by this section and such proposal
27 is approved by the required majority of the qualified voters of the district voting
28 on such proposal; however, in no event shall a proposal pursuant to this section
29 be submitted to the voters sooner than twelve months from the date of the last
30 submission of a proposal pursuant to this section.

31 3. All revenue received by a district from the tax authorized pursuant to
32 this section shall be deposited in a special trust fund and shall be used solely for
33 providing jail services and court facilities and equipment for such district for so
34 long as the tax shall remain in effect.

35 4. Once the tax authorized by this section is abolished or terminated by
36 any means, all funds remaining in the special trust fund shall be used solely for
37 providing jail services and court facilities and equipment for the district. Any
38 funds in such special trust fund which are not needed for current expenditures
39 may be invested by the commission in accordance with applicable laws relating
40 to the investment of other county funds.

41 5. All sales taxes collected by the director of revenue pursuant to this
42 section on behalf of any district, less one percent for cost of collection which shall
43 be deposited in the state's general revenue fund after payment of premiums for
44 surety bonds as provided in section 32.087, shall be deposited in a special trust
45 fund, which is hereby created, to be known as the "Regional Jail District Sales
46 Tax Trust Fund". The moneys in the regional jail district sales tax trust fund
47 shall not be deemed to be state funds and shall not be commingled with any funds
48 of the state. The director of revenue shall keep accurate records of the amount
49 of money in the trust fund which was collected in each district imposing a sales
50 tax pursuant to this section, and the records shall be open to the inspection of
51 officers of each member county and the public. Not later than the tenth day of
52 each month the director of revenue shall distribute all moneys deposited in the
53 trust fund during the preceding month to the district which levied the tax. Such
54 funds shall be deposited with the treasurer of each such district, and all
55 expenditures of funds arising from the regional jail district sales tax trust fund
56 shall be paid pursuant to an appropriation adopted by the commission and shall
57 be approved by the commission. Expenditures may be made from the fund for
58 any function authorized in the order adopted by the commission submitting the

59 regional jail district tax to the voters.

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

74 7. Except as provided in this section, all provisions of sections 32.085 and
75 32.087 shall apply to the tax imposed pursuant to this section.

76 8. The provisions of this section shall expire September 30, [2015] **2028.**

**227.432. The portion of Interstate 470 at the interchange with
2 Woods Chapel Road continuing to Lakewood Boulevard in Jackson
3 County shall be designated as the "Judge Vincent E. Baker Memorial
4 Highway". The department of transportation shall erect and maintain
5 appropriate signs designating such highway, with the costs to be paid
6 for by private donations.**

**227.446. The portion of U.S. Highway 50 from County Line Road
2 continuing west to Mockingbird Road in Moniteau County shall be
3 designated as the "Phyllis D. Shelley Memorial Highway". The
4 department of transportation shall erect and maintain appropriate
5 signs designating such highway, with costs to be paid for by private
6 donation.**

233.180. 1. At the term of the county commission in which such order is
2 made, or at any subsequent term thereafter, the county commission shall appoint
3 three commissioners of the special road district, who shall be voters of the district
4 and owners of land within the district, who shall hold their office until the second
5 Tuesday in April thereafter. The voters of the district shall elect three
6 commissioners of the special road district, one of whom shall serve one year, one

7 for two years and one for three years, and on municipal election days each year
8 thereafter they shall elect a commissioner of the special road district to take the
9 place of the one whose term is about to expire, who shall serve three years.

10 2. No person shall be elected or appointed commissioner of the special
11 road district who is not a voter of **the district or a registered voter from the**
12 **county in which the district is located and an owner of land in the**
13 district. Any vacancy caused by resignation, death, removal from the district of
14 a commissioner of the special road district or sale of all land owned by [him] **the**
15 **commissioner** in the district shall be filled for the unexpired term by
16 appointment by the remaining commissioners of the special road district. All
17 commissioners of the special road district shall qualify by taking, subscribing and
18 filing with the county clerk the oath prescribed by the constitution of this state,
19 and that they will faithfully, honestly and impartially discharge their duties as
20 commissioners of the special road district according to law.

21 3. If for any reason the board of commissioners of the special road district
22 herein mentioned shall fail to fill a vacancy or vacancies caused by the expiration
23 of the term of any one or more of the commissioners of the special road district,
24 then the county commission is hereby authorized and required to appoint a
25 person to fill the vacancy.

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

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

18 disincorporation of such district, the county clerk shall certify for election the
19 following question to be voted upon by the eligible voters of the district:

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

22 YES NO

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

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

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

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

54 6. Notwithstanding other provisions of this section to the contrary, in any
55 county of the second classification with more than fifty-four thousand two
56 hundred but fewer than fifty-four thousand three hundred inhabitants, any
57 petition to disincorporate a road district organized under sections 233.170 to
58 233.315 shall be presented to the county commission or similar authority. The
59 petition shall be signed by the lesser of fifty or a majority of the registered voters
60 residing within the district, shall state the name of the district, and shall request
61 the disincorporation of the district. If a petition is submitted as authorized in
62 this section, and it is the opinion of the county commission that the public good
63 will be advanced by the disincorporation after providing notice and a hearing as
64 required in this section, then the county commission shall disincorporate the road
65 district. This subsection shall not apply to any road district located in two
66 counties.

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

78 8. Notwithstanding other provisions of this section to the contrary, in any
79 county, a petition to disincorporate a road district located in two counties
80 organized under sections 233.170 to 233.315 shall be presented to the county
81 commission or similar authority in each county in which the road district is
82 located. Each petition shall be signed by the lesser of fifty or a majority of the
83 registered voters residing within the district and county, shall state the name of
84 the district, and shall request the disincorporation of the district. If a petition
85 is submitted as authorized in this section, and it is the opinion of the county
86 commission in each county in which the road district is located that the public
87 good will be advanced by the disincorporation after providing notice and a
88 hearing as required in this section, then the county commission in each county
89 in which the road district is located shall disincorporate the road district. A road

90 district located in two counties shall not be disincorporated until it is
91 disincorporated in each county in which it is located.

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

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

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

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

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

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

124 **15. The provision of subsections 9 to 15 of this section shall not**
125 **apply to any road district located in two counties.**

304.190. 1. No motor vehicle, unladen or with load, operating exclusively

2 within the corporate limits of cities containing seventy-five thousand inhabitants
3 or more or within two miles of the corporate limits of the city or within the
4 commercial zone of the city shall exceed fifteen feet in height.

5 2. No motor vehicle operating exclusively within any said area shall have
6 a greater weight than twenty-two thousand four hundred pounds on one axle.

7 3. The "commercial zone" of the city is defined to mean that area within
8 the city together with the territory extending one mile beyond the corporate limits
9 of the city and one mile additional for each fifty thousand population or portion
10 thereof provided, however:

11 (1) The commercial zone surrounding a city not within a county shall
12 extend twenty-five miles beyond the corporate limits of any such city not located
13 within a county and shall also extend throughout any county with a charter form
14 of government which adjoins that city and throughout any county with a charter
15 form of government and with more than two hundred fifty thousand but fewer
16 than three hundred fifty thousand inhabitants that is adjacent to such county
17 adjoining such city;

18 (2) The commercial zone of a city with a population of at least four
19 hundred thousand inhabitants but not more than four hundred fifty thousand
20 inhabitants shall extend twelve miles beyond the corporate limits of any such
21 city; except that this zone shall extend from the southern border of such city's
22 limits, beginning with the western-most freeway, following said freeway south to
23 the first intersection with a multilane undivided highway, where the zone shall
24 extend south along said freeway to include a city of the fourth classification with
25 more than eight thousand nine hundred but less than nine thousand inhabitants,
26 and shall extend north from the intersection of said freeway and multilane
27 undivided highway along the multilane undivided highway to the city limits of
28 a city with a population of at least four hundred thousand inhabitants but not
29 more than four hundred fifty thousand inhabitants, and shall extend east from
30 the city limits of a special charter city with more than two hundred seventy-five
31 but fewer than three hundred seventy-five inhabitants along State Route 210 and
32 northwest from the intersection of State Route 210 and State Route 10 to include
33 the boundaries of any city of the third classification with more than ten thousand
34 eight hundred but fewer than ten thousand nine hundred inhabitants and located
35 in more than one county. The commercial zone shall continue east along State
36 Route 10 from the intersection of State Route 10 and State Route 210 to the
37 eastern city limit of a city of the fourth classification with more than five hundred

38 fifty but fewer than six hundred twenty-five inhabitants and located in any
39 county of the third classification without a township form of government and with
40 more than twenty-three thousand but fewer than twenty-six thousand inhabitants
41 and with a city of the third classification with more than five thousand but fewer
42 than six thousand inhabitants as the county seat. The commercial zone described
43 in this subdivision shall be extended to also include the stretch of State Route 45
44 from its intersection with Interstate 29 extending northwest to the city limits of
45 any village with more than forty but fewer than fifty inhabitants and located in
46 any county of the first classification with more than eighty-three thousand but
47 fewer than ninety-two thousand inhabitants and with a city of the fourth
48 classification with more than four thousand five hundred but fewer than five
49 thousand inhabitants as the county seat. **The commercial zone described in**
50 **this subdivision shall be extended east from the intersection of State**
51 **Route 7 and U.S. Highway 50 to include the city limits of a city of the**
52 **fourth classification with more than one thousand fifty but fewer than**
53 **one thousand two hundred inhabitants and located in any county with**
54 **a charter form of government and with more than six hundred**
55 **thousand but fewer than seven hundred thousand inhabitants, and from**
56 **the eastern limits of said city east along U.S. Highway 50 up to and**
57 **including the intersection of U.S. Highway 50 and State Route AA, then**
58 **south along State Route AA up to and including the intersection of**
59 **State Route AA and State Route 58, then west along State Route 58 to**
60 **include the city limits of a city of the fourth classification with more**
61 **than one hundred forty but fewer than one hundred sixty inhabitants**
62 **and located in any county of the first classification with more than**
63 **ninety-two thousand but fewer than one hundred one thousand**
64 **inhabitants, and from the western limits of said city along State Route**
65 **58 to where State Route 58 intersects with State Route 7;**

66 (3) The commercial zone of a city of the third classification with more than
67 nine thousand six hundred fifty but fewer than nine thousand eight hundred
68 inhabitants shall extend south from the city limits along U.S. Highway 61 to the
69 intersection of State Route OO in a county of the third classification without a
70 township form of government and with more than seventeen thousand eight
71 hundred but fewer than seventeen thousand nine hundred inhabitants;

72 (4) The commercial zone of a home rule city with more than one hundred
73 eight thousand but fewer than one hundred sixteen thousand inhabitants and

74 located in a county of the first classification with more than one hundred fifty
75 thousand but fewer than two hundred thousand inhabitants shall extend north
76 from the city limits along U.S. Highway 63, a state highway, to the intersection
77 of State Route NN, and shall continue west and south along State Route NN to
78 the intersection of State Route 124, and shall extend east from the intersection
79 along State Route 124 to U.S. Highway 63. The commercial zone described in this
80 subdivision shall also extend east from the city limits along State Route WW to
81 the intersection of State Route J and continue south on State Route J for four
82 miles.

83 4. In no case shall the commercial zone of a city be reduced due to a loss
84 of population. The provisions of this section shall not apply to motor vehicles
85 operating on the interstate highways in the area beyond two miles of a corporate
86 limit of the city unless the United States Department of Transportation increases
87 the allowable weight limits on the interstate highway system within commercial
88 zones. In such case, the mileage limits established in this section shall be
89 automatically increased only in the commercial zones to conform with those
90 authorized by the United States Department of Transportation.

91 5. Nothing in this section shall prevent a city, county, or municipality, by
92 ordinance, from designating the routes over which such vehicles may be operated.

93 6. No motor vehicle engaged in interstate commerce, whether unladen or
94 with load, whose operations in the state of Missouri are limited exclusively to the
95 commercial zone of a first class home rule municipality located in a county with
96 a population between eighty thousand and ninety-five thousand inhabitants
97 which has a portion of its corporate limits contiguous with a portion of the
98 boundary between the states of Missouri and Kansas, shall have a greater weight
99 than twenty-two thousand four hundred pounds on one axle, nor shall exceed
100 fifteen feet in height.

311.179. 1. Any person possessing the qualifications and meeting the
2 requirements of this chapter who is licensed to sell intoxicating liquor by the
3 drink at retail in an international airport located in a county with a charter form
4 of government and with more than nine hundred fifty thousand inhabitants may
5 apply to the supervisor of [liquor control] **alcohol and tobacco control** for a
6 special permit[. The permit shall allow] **which:**

7 (1) **Allows** the premises located in the international airport in such
8 county to open at 4 a.m. and sell intoxicating liquor by the drink at retail for
9 consumption [on the premises where sold]. The provisions of this section and not

10 those of section 311.097 regarding the time of opening shall apply to the sale of
11 intoxicating liquor by the drink at retail for consumption on the premises where
12 sold on Sunday[.];

13 **(2) Allows persons to leave licensed establishments with an**
14 **alcoholic beverage and enter other airport designated areas located**
15 **within such airport. No person shall take any alcoholic beverage or**
16 **beverages outside such designated areas, including onto any airplane;**
17 **and**

18 **(3) Requires every licensee within such international airport to**
19 **serve alcoholic beverages in containers that display and contain the**
20 **licensee's trade name or logo or some other mark that is unique to that**
21 **license and licensee.**

22 2. An applicant granted a special permit pursuant to this section shall,
23 in addition to all other fees required by this chapter, pay an additional fee of
24 three hundred dollars a year payable at the time and in the same manner as its
25 other license fees.

347.048. 1. **(1)** Any limited liability company that owns and rents or
2 leases real property, or owns unoccupied real property, located within any home
3 rule city with a population of more than four hundred thousand inhabitants
4 which is located in more than one county, shall file with that city's clerk an
5 affidavit listing the name and **street** address of at least one **natural** person who
6 has management control and responsibility for the real property owned and
7 leased or rented by the limited liability company, or owned by the limited liability
8 company and unoccupied.

9 **(2) Within thirty days following the cessation of management**
10 **control and responsibility of any natural person named in an affidavit**
11 **described in this section, the limited liability company shall file a**
12 **successor affidavit listing the name and street address of a natural**
13 **person successor.**

14 2. **No limited liability company shall be charged a fee for filing**
15 **an affidavit or successor affidavit required under this section.**

16 3. **If a limited liability company required by this section to file**
17 **an affidavit or a successor affidavit fails or refuses to file such**
18 **completed affidavit with the appropriate clerk, any person who is**
19 **adversely affected by the failure or refusal or the home rule city may**
20 **petition the circuit court in the county where the property is located**

21 to direct the execution and filing of such document.

Unofficial

Bill

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