

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 134
99TH GENERAL ASSEMBLY

0710H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 89.020, 94.900, 94.902, 99.845, 182.640, 182.660, 235.140, 321.242, and 321.246, RSMo, and to enact in lieu thereof fifteen new sections relating to political subdivisions.

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

Section A. Sections 89.020, 94.900, 94.902, 99.845, 182.640, 182.660, 235.140, 2 321.242, and 321.246, RSMo, are repealed and fifteen new sections enacted in lieu thereof, to 3 be known as sections 64.002, 65.702, 67.142, 67.405, 89.020, 94.900, 94.902, 94.903, 99.845, 4 115.352, 182.640, 182.660, 235.140, 321.242, and 321.246, to read as follows:

64.002. For purposes of a zoning law, ordinance, or code authorized and enacted 2 under this chapter, a zoning or property classification of agricultural or horticultural shall 3 include any sawmill or planing mill as defined in the U.S. Department of Labor's Standard 4 Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number 5 2421.

65.702. For purposes of a zoning law, ordinance, or code authorized and enacted 2 under sections 65.650 to 65.700, a zoning or property classification of agricultural or 3 horticultural shall include any sawmill or planing mill as defined in the U.S. Department 4 of Labor's Standard Industrial Classification (SIC) Manual under Industry Group 242 5 with the SIC number 2421.

67.142. 1. Nothing in this chapter shall be construed to limit in any manner the 2 authority of any village, town, political subdivision, or city, including any home rule city, 3 to prohibit dogs from running at large or to further control or regulate dogs within its 4 boundaries; provided that, no such ordinance, order, policy, or regulation is specific to 5 breed.

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

6 **2. The general assembly hereby occupies and preempts the entire field of legislation**
7 **touching in any way the control or regulation of specific breeds of dogs to the complete**
8 **exclusion of any order, ordinance, policy, or regulation by any village, town, or city,**
9 **including any home rule city, in this state. Any existing or future order, ordinance, policy,**
10 **or regulation in this field is or shall be null and void.**

67.405. 1. No ordinance or law enacted by a political subdivision shall penalize a
2 **resident, tenant, or landlord for requesting police or emergency assistance if made by or**
3 **on behalf of a victim of abuse or a victim of a crime if:**

4 **(1) The person who requests police or emergency assistance holds a reasonable**
5 **belief that intervention or emergency assistance is necessary to prevent the perpetration**
6 **or escalation of abuse, a crime, or an emergency; or**

7 **(2) Police or emergency assistance is actually needed in response to abuse, a crime,**
8 **or an emergency.**

9 **2. Any ordinance or law that violates subsection 1 of this section shall be invalid**
10 **and void. However, this section shall not supersede expedited eviction proceedings under**
11 **sections 441.710 to 441.880.**

12 **3. As used in this section, the following terms mean:**

13 **(1) "Abuse", the same meaning as that term is defined under section 455.010;**

14 **(2) "Crime", any criminal offense of this state or a political subdivision thereof;**

15 **(3) "Penalize", the actual or threatened revocation, suspension, or nonrenewal of**
16 **a rental license; the actual or threatened assessment of fines; or the actual or threatened**
17 **eviction, or causing the actual or threatened eviction, from leased premises.**

89.020. 1. For the purpose of promoting health, safety, morals or the general welfare of
2 **the community, the legislative body of all cities, towns, and villages is hereby empowered to**
3 **regulate and restrict the height, number of stories, and size of buildings and other structures, the**
4 **percentage of lot that may be occupied, the size of yards, courts, and other open spaces, the**
5 **density of population, the preservation of features of historical significance, and the location and**
6 **use of buildings, structures and land for trade, industry, residence or other purposes.**

7 **2. For the purpose of any zoning law, ordinance or code, the classification single family**
8 **dwelling or single family residence shall include any home in which eight or fewer unrelated**
9 **mentally or physically handicapped persons reside, and may include two additional persons**
10 **acting as houseparents or guardians who need not be related to each other or to any of the**
11 **mentally or physically handicapped persons residing in the home. In the case of any such**
12 **residential home for mentally or physically handicapped persons, the local zoning authority may**
13 **require that the exterior appearance of the home and property be in reasonable conformance with**
14 **the general neighborhood standards. Further, the local zoning authority may establish reasonable**

15 standards regarding the density of such individual homes in any specific single family dwelling
16 neighborhood.

17 3. No person or entity shall contract or enter into a contract which would restrict group
18 homes or their location as described in this section from and after September 28, 1985.

19 4. Any county, city, town or village which has a population of at least five hundred and
20 whose boundaries are partially contiguous with a portion of a lake with a shoreline of at least one
21 hundred fifty miles shall have the authority to enforce its zoning laws, ordinances or codes for
22 one hundred yards beyond the shoreline which is adjacent to its boundaries. In the event that a
23 lake is not large enough to allow any county, city, town or village to enforce its zoning laws,
24 ordinances or codes for one hundred yards beyond the shoreline without encroaching on the
25 enforcement powers granted another county, city, town or village under this subsection, the
26 counties, cities, towns and villages whose boundaries are partially contiguous to such lake shall
27 enforce their zoning laws, ordinances or orders under this subsection pursuant to an agreement
28 entered into by such counties, cities, towns ~~and~~ or villages.

29 5. Should a single family dwelling or single family residence as ~~defined~~ **described** in
30 subsection 2 of this section cease to operate for the purpose as set forth in subsection 2 of this
31 section, any other use of such home, other than allowed by local zoning restrictions, must be
32 approved by the local zoning authority.

33 6. For purposes of any zoning law, ordinance or code the classification of single family
34 dwelling or single family residence shall include any private residence licensed by the children's
35 division or department of mental health to provide foster care to one or more but less than seven
36 children who are unrelated to either foster parent by blood, marriage or adoption. Nothing in this
37 subsection shall be construed to relieve the children's division, the department of mental health
38 or any other person, firm or corporation occupying or utilizing any single family dwelling or
39 single family residence for the purposes specified in this subsection from compliance with any
40 ordinance or regulation relating to occupancy permits except as to number and relationship of
41 occupants or from compliance with any building or safety code applicable to actual use of such
42 single family dwelling or single family residence.

43 7. Any city, town, or village that is granted zoning powers under this section and is
44 located within a county that has adopted zoning regulations under chapter 64 may enact an
45 ordinance to adopt by reference the zoning regulations of such county in lieu of adopting its own
46 zoning regulations.

47 **8. For purposes of any zoning law, ordinance, or code authorized and enacted**
48 **under this section, a zoning or property classification of agricultural or horticultural shall**
49 **include any sawmill or planing mill as defined in the U.S. Department of Labor's Standard**
50 **Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number**
51 **2421.**

94.900. 1. (1) The governing body of the following cities may impose a tax as provided
2 in this section:

3 (a) Any city of the third classification with more than ten thousand eight hundred but less
4 than ten thousand nine hundred inhabitants located at least partly within a county of the first
5 classification with more than one hundred eighty-four thousand but less than one hundred eighty-
6 eight thousand inhabitants;

7 (b) **Any city of the fourth classification with more than four thousand five hundred**
8 **but fewer than five thousand inhabitants;**

9 (c) Any city of the fourth classification with more than eight thousand nine hundred but
10 fewer than nine thousand inhabitants;

11 ~~[(c) Any city of the fourth classification with more than two thousand six hundred but~~
12 ~~fewer than two thousand seven hundred inhabitants and located in any county of the first~~
13 ~~classification with more than eighty-two thousand but fewer than eighty-two thousand one~~
14 ~~hundred inhabitants;]~~

15 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine
16 thousand inhabitants;

17 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-
18 five thousand inhabitants;

19 (f) **Any city of the fourth classification with more than thirteen thousand five**
20 **hundred but fewer than sixteen thousand inhabitants; or**

21 (g) **Any city of the fourth classification with more than seven thousand but fewer**
22 **than eight thousand inhabitants.**

23 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby
24 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
25 percent on all retail sales made in such city which are subject to taxation under the provisions
26 of sections 144.010 to 144.525 for the purpose of improving the public safety for such city,
27 including but not limited to expenditures on equipment, city employee salaries and benefits, and
28 facilities for police, fire and emergency medical providers. The tax authorized by this section
29 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
30 order imposing a sales tax pursuant to the provisions of this section shall be effective unless the
31 governing body of the city submits to the voters of the city, at a county or state general, primary
32 or special election, a proposal to authorize the governing body of the city to impose a tax.

33 2. (1) **Except as otherwise provided in subdivision (2) of this subsection,** if the
34 proposal submitted involves only authorization to impose the tax authorized by this section, the
35 ballot of submission shall contain, but need not be limited to, the following language:

36 Shall the city of (city's name) impose a citywide sales tax of
37 (insert amount) for the purpose of improving the public safety of the city?

38 YES NO

39

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

42

43 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
44 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
45 amendments thereto shall be in effect on the first day of the second calendar quarter after the
46 director of revenue receives notification of adoption of the local sales tax. If a proposal receives
47 less than the required majority, then the governing body of the city shall have no power to
48 impose the sales tax herein authorized unless and until the governing body of the city shall again
49 have submitted another proposal to authorize the governing body of the city to impose the sales
50 tax authorized by this section and such proposal is approved by the required majority of the
51 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
52 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
53 to this section.

54 **(2) For any city described in paragraph (b) of subdivision (1) of subsection 1 of this**
55 **section, if the proposal submitted involves only authorization to impose the tax authorized**
56 **by this section, the ballot of submission shall contain, but need not be limited to, the**
57 **following language:**

58 **Shall the city of (city's name) impose a citywide sales tax**
59 **of (insert amount) for a period of ten years from the date on which the tax is first**
60 **imposed for the purpose of improving the public safety of the city?**

61 YES NO

62

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

65

66 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
67 **favor of the proposal submitted pursuant to this subdivision, then the ordinance or order**
68 **and any amendments thereto shall be in effect on the first day of the second calendar**
69 **quarter after the director of revenue receives notification of adoption of the local sales tax.**
70 **If a proposal receives less than the required majority, then the governing body of the city**
71 **shall have no power to impose the sales tax herein authorized and the authorization is**
72 **repealed.**

73 3. All revenue received by a city from the tax authorized under the provisions of this
74 section shall be deposited in a special trust fund and shall be used solely for improving the public
75 safety for such city for so long as the tax shall remain in effect.

76 4. Once the tax authorized by this section is abolished or is terminated by any means, all
77 funds remaining in the special trust fund shall be used solely for improving the public safety for
78 the city. Any funds in such special trust fund which are not needed for current expenditures may
79 be invested by the governing body in accordance with applicable laws relating to the investment
80 of other city funds.

81 5. All sales taxes collected by the director of the department of revenue under this
82 section on behalf of any city, less one percent for cost of collection which shall be deposited in
83 the state's general revenue fund after payment of premiums for surety bonds as provided in
84 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
85 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
86 deemed to be state funds and shall not be commingled with any funds of the state. The
87 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be
88 transferred and placed to the credit of the general revenue fund. The director of the department
89 of revenue shall keep accurate records of the amount of money in the trust and which was
90 collected in each city imposing a sales tax pursuant to this section, and the records shall be open
91 to the inspection of officers of the city and the public. Not later than the tenth day of each month
92 the director of the department of revenue shall distribute all moneys deposited in the trust fund
93 during the preceding month to the city which levied the tax; such funds shall be deposited with
94 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
95 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
96 may be made from the fund for any functions authorized in the ordinance or order adopted by
97 the governing body submitting the tax to the voters.

98 6. The director of the department of revenue may make refunds from the amounts in the
99 trust fund and credited to any city for erroneous payments and overpayments made, and may
100 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes
101 the tax, the city shall notify the director of the department of revenue of the action at least ninety
102 days prior to the effective date of the repeal and the director of the department of revenue may
103 order retention in the trust fund, for a period of one year, of two percent of the amount collected
104 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
105 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
106 after the effective date of abolition of the tax in such city, the director of the department of
107 revenue shall remit the balance in the account to the city and close the account of that city. The
108 director of the department of revenue shall notify each city of each instance of any amount
109 refunded or any check redeemed from receipts due the city.

110 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
111 apply to the tax imposed pursuant to this section.

94.902. 1. The governing bodies of the following cities may impose a tax as provided
2 in this section:

3 (1) Any city of the third classification with more than twenty-six thousand three hundred
4 but less than twenty-six thousand seven hundred inhabitants;

5 (2) Any city of the fourth classification with more than thirty thousand three hundred but
6 fewer than thirty thousand seven hundred inhabitants;

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

9 (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-
10 two thousand inhabitants; ~~or~~

11 (5) Any city of the third classification with more than four thousand but fewer than four
12 thousand five hundred inhabitants and located in any county of the first classification with more
13 than two hundred thousand but fewer than two hundred sixty thousand inhabitants; **or**

14 **(6) Any city of the fourth classification with more than nine thousand five hundred**
15 **but fewer than ten thousand eight hundred inhabitants.**

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

27 3. **(1) Except as otherwise provided in subdivision (2) of this subsection,** the ballot
28 of submission for the tax authorized in this section shall be in substantially the following form:

29 Shall the city of (city's name) impose a citywide sales tax at
30 a rate of (insert rate of percent) percent for the purpose of improving the public safety of
31 the city?

32 YES NO

33

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

36

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
38 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
39 become effective on the first day of the second calendar quarter after the director of revenue
40 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
41 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
42 effective unless the proposal is resubmitted under this section to the qualified voters and such
43 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
44 no event shall a proposal under this section be submitted to the voters sooner than twelve months
45 from the date of the last proposal under this section.

46 **(2) For any city described under subdivision (6) of subsection 1 of this section, the**
47 **ballot of submission for the tax authorized in this section shall be in substantially the**
48 **following form:**

49 **Shall the city of (city's name) impose a citywide sales tax**
50 **at a rate of (insert rate of percent) percent until December 31, 2038, for the purpose**
51 **of improving the public safety of the city?**

52 YES NO

53

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

56

57 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
58 **favor of the proposal, then the ordinance or order and any amendments to the order or**
59 **ordinance shall become effective on the first day of the second calendar quarter after the**
60 **director of revenue receives notice of the adoption of the sales tax. If a majority of the**
61 **votes cast on the proposal by the qualified voters voting thereon are opposed to the**
62 **proposal, then the tax shall not become effective unless the proposal is resubmitted under**
63 **this section to the qualified voters and such proposal is approved by a majority of the**
64 **qualified voters voting on the proposal. However, in no event shall a proposal under this**
65 **section be submitted to the voters sooner than twelve months from the date of the last**
66 **proposal under this section.**

67 4. Any sales tax imposed under this section shall be administered, collected, enforced,
68 and operated as required in section 32.087. All sales taxes collected by the director of the
69 department of revenue under this section on behalf of any city, less one percent for cost of
70 collection which shall be deposited in the state's general revenue fund after payment of premiums

71 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which
 72 is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust
 73 Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be
 74 commingled with any funds of the state. The provisions of section 33.080 to the contrary
 75 notwithstanding, money in this fund shall not be transferred and placed to the credit of the
 76 general revenue fund. The director shall keep accurate records of the amount of money in the
 77 trust fund and which was collected in each city imposing a sales tax under this section, and the
 78 records shall be open to the inspection of officers of the city and the public. Not later than the
 79 tenth day of each month the director shall distribute all moneys deposited in the trust fund during
 80 the preceding month to the city which levied the tax. Such funds shall be deposited with the city
 81 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by
 82 an appropriation act to be enacted by the governing body of each such city. Expenditures may
 83 be made from the fund for any functions authorized in the ordinance or order adopted by the
 84 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the
 85 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
 86 special trust fund which are not needed for current expenditures shall be invested in the same
 87 manner as other funds are invested. Any interest and moneys earned on such investments shall
 88 be credited to the fund.

89 5. The director of the department of revenue may authorize the state treasurer to make
 90 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
 91 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
 92 such cities. If any city abolishes the tax, the city shall notify the director of the action at least
 93 ninety days before the effective date of the repeal, and the director may order retention in the
 94 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 95 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
 96 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date
 97 of abolition of the tax in such city, the director shall remit the balance in the account to the city
 98 and close the account of that city. The director shall notify each city of each instance of any
 99 amount refunded or any check redeemed from receipts due the city.

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

103 Shall (insert the name of the city) repeal the sales tax
 104 imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
 105 safety of the city?

106 YES NO

107

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

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

124 8. **Any sales tax imposed under this section by a city described under subdivision**
125 **(6) of subsection 1 of this section that is in effect as of December 31, 2038, shall**
126 **automatically expire. No city described under subdivision (6) of subsection 1 of this section**
127 **shall collect a sales tax pursuant to this section after January 1, 2039. Subsection 7 of this**
128 **section shall not apply to a sales tax imposed under this section by a city described under**
129 **subdivision (6) of subsection 1 of this section.**

130 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
131 apply to the tax imposed under this section.

94.903. 1. The governing body of any city of the fourth classification with more
2 **than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants**
3 **may impose, by order or ordinance, a sales tax on all retail sales made in the city that are**
4 **subject to taxation under chapter 144. The tax authorized under this section may be**
5 **imposed in an amount of up to one-half of one percent and shall be imposed solely for the**
6 **purpose of improving the public safety for such city including, but not limited to,**
7 **expenditures on equipment, city public safety employee salaries and benefits, and facilities**
8 **for police, fire, and emergency medical providers. The tax authorized under this section**
9 **shall be in addition to all other sales taxes imposed by law and shall be stated separately**
10 **from all other charges and taxes. The order or ordinance imposing a sales tax under this**
11 **section shall not become effective unless the governing body of the city submits to the**
12 **voters residing within the city, at a county or state general, primary, or special election, a**
13 **proposal to authorize the governing body of the city to impose a tax under this section.**

14 **2. The ballot language for the tax authorized under this section shall be in**
15 **substantially the following form:**

16 **Shall the city of (insert name of city) impose a citywide sales tax at a rate**
17 **of (insert rate) percent for the purpose of improving the public safety of the city?**

18 **YES** **NO**

19

20 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
21 **favor of the proposal, then the order or ordinance and any amendments to the order or**
22 **ordinance shall become effective on the first day of the second calendar quarter after the**
23 **director of revenue receives notice of the adoption of the sales tax. If a majority of the**
24 **votes cast on the proposal by the qualified voters voting thereon are opposed to the**
25 **proposal, then the tax shall not become effective unless the proposal is resubmitted under**
26 **this section to the qualified voters and such proposal is approved by a majority of the**
27 **qualified voters voting on the proposal. However, in no event shall a proposal under this**
28 **section be resubmitted to the voters sooner than twelve months from the date of the first**
29 **proposal under this section. If the resubmitted proposal receives less than the required**
30 **majority, then the governing body of the city shall have no power to impose the sales tax**
31 **herein authorized and the authorization is repealed.**

32 **3. Any sales tax imposed under this section shall be administered, collected,**
33 **enforced, and operated as required under section 32.087. All sales taxes collected by the**
34 **director of revenue under this section on behalf of any city, less one percent for cost of**
35 **collection, which shall be deposited in the state's general revenue fund after payment of**
36 **premiums for surety bonds, as provided in section 32.087, shall be deposited in a special**
37 **trust fund, which is hereby created in the state treasury, to be known as the "City Public**
38 **Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be**
39 **state funds and shall not be commingled with any funds of the state. The provisions of**
40 **section 33.080 to the contrary notwithstanding, moneys in this fund shall not be transferred**
41 **and placed to the credit of the general revenue fund. The director shall keep accurate**
42 **records of the amount of moneys in the trust fund and the amount that was collected in**
43 **each city imposing a sales tax under this section, and the records shall be open to the**
44 **inspection of officers of the city and the public. No later than the tenth day of each month,**
45 **the director shall distribute all moneys deposited in the trust fund during the preceding**
46 **month to the city which levied the tax. Such funds shall be deposited with the city**
47 **treasurer of each such city, and all expenditures of funds arising from the trust fund shall**
48 **be by an appropriation act to be enacted by the governing body of each such city.**
49 **Expenditures may be made from the fund for any functions authorized in the ordinance**
50 **or order adopted by the governing body submitting the tax to the voters. If the tax is**

51 repealed, all funds remaining in the special trust fund shall continue to be used solely for
52 the designated purposes. Any funds in the special trust fund that are not needed for
53 current expenditures shall be invested in the same manner as other funds are invested.
54 Any interest and moneys earned on such investments shall be credited to the fund.

55 **4. The director of revenue may make refunds from the amounts in the trust fund**
56 **and credited to any city for erroneous payments and overpayments made and may redeem**
57 **dishonored checks and drafts deposited to the credit of such cities. If any city repeals the**
58 **tax, the city shall notify the director of the action at least ninety days before the effective**
59 **date of the repeal, and the director may order retention in the trust fund, for a period of**
60 **one year, of two percent of the amount collected after receipt of such notice to cover**
61 **possible refunds or overpayment of the tax and to redeem dishonored checks and drafts**
62 **deposited to the credit of such accounts. After one year has elapsed after the effective date**
63 **of abolition of the tax in such city, the director shall remit the balance in the account to the**
64 **city and close the account of that city. The director shall notify each city of each instance**
65 **of any amount refunded or any check redeemed from receipts due to the city.**

66 **5. The governing body of any city that has adopted the sales tax authorized under**
67 **this section may submit the question of repeal of the tax to the voters on any date available**
68 **for elections for the city. The ballot language shall be in substantially the following form:**

69 **Shall the city of (insert name of city) repeal the sales tax imposed at a rate**
70 **of (insert rate) percent for the purpose of improving the public safety of the city?**

71 **YES** **NO**

72
73 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
74 **favor of repeal, that repeal shall become effective on December thirty-first of the calendar**
75 **year in which such repeal was approved. If a majority of the votes cast on the question by**
76 **the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized**
77 **under this section shall remain effective until the question is resubmitted and approved**
78 **under this section.**

79 **6. The governing body of any city that has adopted the sales tax authorized under**
80 **this section shall submit the question of the continuation of the tax to the voters twenty-five**
81 **years from the date of its inception and every twenty-five years thereafter on a date**
82 **available for elections for the city. The ballot language shall be in substantially the**
83 **following form:**

84 **Shall (insert name of city) continue collecting a sales tax imposed at a rate**
85 **of (insert rate) percent for the purpose of providing revenues for the operation of**
86 **public safety departments of the city?**

87 **YES** **NO**

88 **If a majority of the votes cast on the question by the qualified voters voting thereon are**
89 **opposed to continuation, the repeal shall become effective on December thirty-first of the**
90 **calendar year in which such continuation failed to be approved. If a majority of the votes**
91 **cast on the question by the qualified voters voting thereon are in favor of continuation,**
92 **then the sales tax authorized under this section shall remain effective until the question is**
93 **resubmitted under this section to the qualified voters and continuation fails to be approved**
94 **by a majority of the qualified voters voting on the question.**

95 **7. Except as modified under this section, all provisions of sections 32.085 and 32.087**
96 **shall apply to the tax imposed under this section.**

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

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

19 (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized
20 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected
21 for the redevelopment project and any applicable penalty and interest over and above the initial
22 equalized assessed value of each such unit of property in the area selected for the redevelopment
23 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who
24 shall deposit such payment in lieu of taxes into a special fund called the "Special Allocation
25 Fund" of the municipality for the purpose of paying redevelopment costs and obligations
26 incurred in the payment thereof. Beginning August 28, 2014, if the voters in a taxing district
27 vote to approve an increase in such taxing district's levy rate for ad valorem tax on real property,
28 any additional revenues generated within an existing redevelopment project area that are directly

29 attributable to the newly voter-approved incremental increase in such taxing district's levy rate
30 shall not be considered payments in lieu of taxes subject to deposit into a special allocation fund
31 without the consent of such taxing district. Revenues will be considered directly attributable to
32 the newly voter-approved incremental increase to the extent that they are generated from the
33 difference between the taxing district's actual levy rate currently imposed and the maximum
34 voter-approved levy rate at the time that the redevelopment project was adopted. Payments in
35 lieu of taxes which are due and owing shall constitute a lien against the real estate of the
36 redevelopment project from which they are derived and shall be collected in the same manner
37 as the real property tax, including the assessment of penalties and interest where applicable. The
38 municipality may, in the ordinance, pledge the funds in the special allocation fund for the
39 payment of such costs and obligations and provide for the collection of payments in lieu of taxes,
40 the lien of which may be foreclosed in the same manner as a special assessment lien as provided
41 in section 88.861. No part of the current equalized assessed valuation of each lot, block, tract,
42 or parcel of property in the area selected for the redevelopment project attributable to any
43 increase above the total initial equalized assessed value of such properties shall be used in
44 calculating the general state school aid formula provided for in section 163.031 until such time
45 as all redevelopment costs have been paid as provided for in this section and section 99.850.

46 (b) Notwithstanding any provisions of this section to the contrary, for purposes of
47 determining the limitation on indebtedness of local government pursuant to Article VI, Section
48 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area
49 selected for redevelopment attributable to the increase above the total initial equalized assessed
50 valuation shall be included in the value of taxable tangible property as shown on the last
51 completed assessment for state or county purposes.

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

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

64 2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection
65 1 of this section, for redevelopment plans and projects adopted or redevelopment projects

66 approved by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total
67 additional revenue from taxes, penalties and interest imposed by the municipality, or other taxing
68 districts, which are generated by economic activities within the area of the redevelopment project
69 over the amount of such taxes generated by economic activities within the area of the
70 redevelopment project in the calendar year prior to the adoption of the redevelopment project by
71 ordinance, while tax increment financing remains in effect, but excluding taxes imposed on sales
72 or charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant
73 to section 70.500, licenses, fees or special assessments other than payments in lieu of taxes and
74 any penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant to section
75 94.660, for the purpose of public transportation, shall be allocated to, and paid by the local
76 political subdivision collecting officer to the treasurer or other designated financial officer of the
77 municipality, who shall deposit such funds in a separate segregated account within the special
78 allocation fund. Any provision of an agreement, contract or covenant entered into prior to July
79 12, 1990, between a municipality and any other political subdivision which provides for an
80 appropriation of other municipal revenues to the special allocation fund shall be and remain
81 enforceable.

82 3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection
83 1 of this section, for redevelopment plans and projects adopted or redevelopment projects
84 approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from
85 taxes, penalties and interest which are imposed by the municipality or other taxing districts, and
86 which are generated by economic activities within the area of the redevelopment project over the
87 amount of such taxes generated by economic activities within the area of the redevelopment
88 project in the calendar year prior to the adoption of the redevelopment project by ordinance,
89 while tax increment financing remains in effect, but excluding personal property taxes, taxes
90 imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels,
91 taxes levied pursuant to section 70.500, taxes levied for the purpose of public transportation
92 pursuant to section 94.660, taxes imposed on sales pursuant to subsection 2 of section 67.1712
93 for the purpose of operating and maintaining a metropolitan park and recreation district, licenses,
94 fees or special assessments other than payments in lieu of taxes and penalties and interest
95 thereon, any sales tax imposed by a county with a charter form of government and with more
96 than six hundred thousand but fewer than seven hundred thousand inhabitants, for the purpose
97 of sports stadium improvement or levied by such county under section 238.410 for the purpose
98 of the county transit authority operating transportation facilities, or for redevelopment plans and
99 projects adopted or redevelopment projects approved by ordinance after August 28, 2013, taxes
100 imposed on sales under and pursuant to section 67.700 or 650.399 for the purpose of emergency
101 communication systems, shall be allocated to, and paid by the local political subdivision
102 collecting officer to the treasurer or other designated financial officer of the municipality, who

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

110 4. Beginning January 1, 1998, for redevelopment plans and projects adopted or
111 redevelopment projects approved by ordinance and which have complied with subsections 4 to
112 12 of this section, in addition to the payments in lieu of taxes and economic activity taxes
113 described in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues,
114 as defined in subsection 8 of this section, estimated for the businesses within the project area and
115 identified by the municipality in the application required by subsection 10 of this section, over
116 and above the amount of such taxes reported by businesses within the project area as identified
117 by the municipality in their application prior to the approval of the redevelopment project by
118 ordinance, while tax increment financing remains in effect, may be available for appropriation
119 by the general assembly as provided in subsection 10 of this section to the department of
120 economic development supplemental tax increment financing fund, from the general revenue
121 fund, for distribution to the treasurer or other designated financial officer of the municipality
122 with approved plans or projects.

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

126 6. No transfer from the general revenue fund to the Missouri supplemental tax increment
127 financing fund shall be made unless an appropriation is made from the general revenue fund for
128 that purpose. No municipality shall commit any state revenues prior to an appropriation being
129 made for that project. For all redevelopment plans or projects adopted or approved after
130 December 23, 1997, appropriations from the new state revenues shall not be distributed from the
131 Missouri supplemental tax increment financing fund into the special allocation fund unless the
132 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes
133 and fifty percent of economic activity taxes generated by the project shall be used for eligible
134 redevelopment project costs while tax increment financing remains in effect. This account shall
135 be separate from the account into which payments in lieu of taxes are deposited, and separate
136 from the account into which economic activity taxes are deposited.

137 7. In order for the redevelopment plan or project to be eligible to receive the revenue
138 described in subsection 4 of this section, the municipality shall comply with the requirements of
139 subsection 10 of this section prior to the time the project or plan is adopted or approved by

140 ordinance. The director of the department of economic development and the commissioner of
141 the office of administration may waive the requirement that the municipality's application be
142 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or
143 project's approval by ordinance.

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

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

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

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

163 (1) Blighted areas located in enterprise zones, pursuant to sections 135.200 to 135.256,
164 blighted areas located in federal empowerment zones, or to blighted areas located in central
165 business districts or urban core areas of cities which districts or urban core areas at the time of
166 approval of the project by ordinance, provided that the enterprise zones, federal empowerment
167 zones or blighted areas contained one or more buildings at least fifty years old; and

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

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

174 (2) Blighted areas consisting solely of the site of a former automobile manufacturing
175 plant located in any county with a charter form of government and with more than nine hundred
176 fifty thousand inhabitants. For the purposes of this section, "former automobile manufacturing

177 plant" means a redevelopment area containing a minimum of one hundred acres, and such
178 redevelopment area was previously used primarily for the manufacture of automobiles but ceased
179 such manufacturing after the 2007 calendar year; or

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

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

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

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

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

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

199 (d) The official statement of any bond issue pursuant to this subsection after December
200 23, 1997;

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

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

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

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

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

- 213 (j) The three-digit North American Industry Classification System number or numbers
214 characterizing the development project;
- 215 (k) The estimated development project costs;
- 216 (l) The anticipated sources of funds to pay such development project costs;
- 217 (m) Evidence of the commitments to finance such development project costs;
- 218 (n) The anticipated type and term of the sources of funds to pay such development
219 project costs;
- 220 (o) The anticipated type and terms of the obligations to be issued;
- 221 (p) The most recent equalized assessed valuation of the property within the development
222 project area;
- 223 (q) An estimate as to the equalized assessed valuation after the development project area
224 is developed in accordance with a development plan;
- 225 (r) The general land uses to apply in the development area;
- 226 (s) The total number of individuals employed in the development area, broken down by
227 full-time, part-time, and temporary positions;
- 228 (t) The total number of full-time equivalent positions in the development area;
- 229 (u) The current gross wages, state income tax withholdings, and federal income tax
230 withholdings for individuals employed in the development area;
- 231 (v) The total number of individuals employed in this state by the corporate parent of any
232 business benefitting from public expenditures in the development area, and all subsidiaries
233 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,
234 and temporary positions;
- 235 (w) The number of new jobs to be created by any business benefitting from public
236 expenditures in the development area, broken down by full-time, part-time, and temporary
237 positions;
- 238 (x) The average hourly wage to be paid to all current and new employees at the project
239 site, broken down by full-time, part-time, and temporary positions;
- 240 (y) For project sites located in a metropolitan statistical area, as defined by the federal
241 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees
242 in this state for the industries involved at the project, as established by the United States Bureau
243 of Labor Statistics;
- 244 (z) For project sites located outside of metropolitan statistical areas, the average weekly
245 wage paid to nonmanagerial employees in the county for industries involved at the project, as
246 established by the United States Department of Commerce;
- 247 (aa) A list of other community and economic benefits to result from the project;

248 (bb) A list of all development subsidies that any business benefitting from public
249 expenditures in the development area has previously received for the project, and the name of
250 any other granting body from which such subsidies are sought;

251 (cc) A list of all other public investments made or to be made by this state or units of
252 local government to support infrastructure or other needs generated by the project for which the
253 funding pursuant to this section is being sought;

254 (dd) A statement as to whether the development project may reduce employment at any
255 other site, within or without the state, resulting from automation, merger, acquisition, corporate
256 restructuring, relocation, or other business activity;

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

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

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

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

265 (2) The methodologies used in the application for determining the base year and
266 determining the estimate of the incremental increase in the general revenue portion of the state
267 sales tax revenues or the state income tax withheld by employers on behalf of new employees
268 who fill new jobs created in the redevelopment area shall be approved by the director of the
269 department of economic development or his or her designee and the commissioner of the office
270 of administration or his or her designee. Upon approval of the application, the director of the
271 department of economic development or his or her designee and the commissioner of the office
272 of administration or his or her designee shall issue a certificate of approval. The department of
273 economic development may request the appropriation following application approval;

274 (3) The appropriation shall be either a portion of the estimate of the incremental increase
275 in the general revenue portion of state sales tax revenues in the redevelopment area or a portion
276 of the estimate of the state income tax withheld by the employer on behalf of new employees
277 who fill new jobs created in the redevelopment area as indicated in the municipality's application,
278 approved by the director of the department of economic development or his or her designee and
279 the commissioner of the office of administration or his or her designee. At no time shall the
280 annual amount of the new state revenues approved for disbursements from the Missouri
281 supplemental tax increment financing fund **for redevelopment projects approved prior to**
282 **August 28, 2017**, exceed thirty-two million dollars; provided, however, that such thirty-two
283 million dollar cap shall not **include annual amounts for any single plan or project which is**
284 **estimated to create in excess of fifteen thousand new jobs with an average annual wage of**

285 **more than seventy-five thousand dollars, and shall not** apply to redevelopment plans or
286 projects initially listed by name in the applicable appropriations bill after August 28, 2015, which
287 involve either:

288 (a) A former automobile manufacturing plant; or

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

291

292 At no time shall the annual amount of the new state revenues for disbursements from the
293 Missouri supplemental tax increment financing fund for redevelopment plans and projects
294 eligible under the provisions of paragraph (a) of this subdivision exceed four million dollars in
295 the aggregate. At no time shall the annual amount of the new state revenues for disbursements
296 from the Missouri supplemental tax increment financing fund for redevelopment plans and
297 projects eligible under the provisions of paragraph (b) of this subdivision exceed twelve million
298 dollars in the aggregate. To the extent a redevelopment plan or project independently meets the
299 eligibility criteria set forth in both paragraphs (a) and (b) of this subdivision, then at no such time
300 shall the annual amount of new state revenues for disbursements from the Missouri supplemental
301 tax increment financing fund for such eligible redevelopment plan or project exceed twelve
302 million dollars in the aggregate;

303 (4) **At no time shall the annual amount of the new state revenues approved for**
304 **disbursements from the Missouri supplemental tax increment financing fund for**
305 **redevelopment plans or projects approved on or after August 28, 2017, and before August**
306 **28, 2027, or for redevelopment plans or projects approved prior to August 28, 2017, which**
307 **are expanded with buildings of new construction, be increased by or exceed ten million**
308 **dollars. At no time shall the annual amount of the new state revenues approved for**
309 **disbursements from the Missouri supplemental tax increment financing fund for**
310 **redevelopment plans or projects approved on or after August 28, 2027, exceed twenty**
311 **million dollars; provided however, that such ceilings shall not apply to redevelopment**
312 **plans or projects exempted from such ceilings under subdivision (3) of this subsection;**

313 (5) **For redevelopment plans or projects approved prior to August 28, 2017, which**
314 **are expanded with buildings of new construction, and for all redevelopment plans or**
315 **projects approved on or after August 28, 2017, at no time shall a single redevelopment plan**
316 **or project be increased by or receive an appropriation under this section that exceeds three**
317 **million dollars annually;**

318 (6) Redevelopment plans and projects receiving new state revenues shall have a duration
319 of up to fifteen years, unless prior approval for a longer term is given by the director of the
320 department of economic development or his or her designee and the commissioner of the office

321 of administration or his or her designee; except that, in no case shall the duration exceed
322 twenty-three years.

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

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

338 13. Redevelopment project costs may include, at the prerogative of the state, the portion
339 of salaries and expenses of the department of economic development and the department of
340 revenue reasonably allocable to each redevelopment project approved for disbursements from
341 the Missouri supplemental tax increment financing fund for the ongoing administrative functions
342 associated with such redevelopment project. Such amounts shall be recovered from new state
343 revenues deposited into the Missouri supplemental tax increment financing fund created under
344 this section.

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

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

**115.352. Any declaration of candidacy under section 115.349 shall contain either
2 the candidate's last name or maiden name as it appears on his or her birth certificate, or**

3 **his or her current legal last name as changed through marriage or court order. No name**
4 **change by common usage based on common law shall be permitted. This shall apply to any**
5 **candidate for municipal, city, special district, county, or statewide office.**

182.640. 1. A consolidated public library district created under the provisions of
2 sections 182.610 to 182.670 shall be governed by a board of trustees which shall consist of not
3 less than eight trustees to be appointed by the county commission or county executive officers
4 of the counties participating in the consolidated public library district. **Upon the creation of a**
5 **consolidated district under section 182.620**, the county commission or county executive
6 officers of each participating county shall appoint four trustees who are residents of that county
7 and who reside in the district, as representatives of its county. **If an existing consolidated**
8 **public library district is enlarged by incorporating into it any county public library district**
9 **under section 182.660**, then the county commission or county executive of the petitioning
10 county district shall appoint four trustees who are residents of that county as
11 representatives of the county. **If an existing consolidated public library district is enlarged**
12 **by incorporating into it any city, municipal, school, or other public library district that**
13 **does not include an entire county, which includes territory outside of the consolidated**
14 **district's existing boundaries that petitions to join the consolidated district under section**
15 **182.660**, then the county commission or county executive of each county within the
16 petitioning district that is outside of the consolidated district's existing boundaries shall
17 appoint one trustee who resides in their county and also within the petitioning district as
18 a representative of the consolidated district. No appointed trustee shall be an [elective]
19 elected official.

20 2. The trustees of the existing boards of a county public district shall remain as the
21 representatives of their respective county and shall serve the remainder of their respective term
22 as the governing board of a consolidated public library district. Upon expiration of their term
23 the county commission or county executive officer shall appoint a resident of the respective
24 county and district for a four-year term beginning the first day of July or until a successor shall
25 be appointed. Trustees in office as of August 28, 2005, who reside outside the district shall be
26 deemed to have vacated their trusteeships and successors shall be appointed under subsection
27 4 of this section.

28 3. Whenever any member of the board of trustees shall, without good cause, fail to attend
29 six consecutive board meetings of the consolidated public library district or whenever any
30 member of the board of trustees is deemed by the majority of the board of trustees to be guilty
31 of conduct prejudicial to the good order and effective operation of the consolidated public library
32 district, or whenever any member is deemed to be guilty of neglect of duty, then such member

33 may be removed by resolution of the board of trustees duly acted upon, after specification of
34 charge and hearing.

35 4. Vacancies in the board occasioned by removals, resignations, or otherwise shall be
36 reported to the county commission or county executive officers and shall be filled in like manner
37 as original appointments; except that, if the vacancy occurs during an unexpired term, the
38 appointment shall be for only the unexpired portion of that term.

39 5. No person shall be employed by the board of library trustees or by the librarian who
40 is related within the third degree by blood or by marriage to any trustee of the board.

41 6. Except as in sections 182.610 to 182.670 otherwise expressly provided, no trustee of
42 a consolidated public library district shall receive any fee, salary, gratuity or other compensation
43 or remuneration for acting as such; except that, the board of trustees may reimburse its members
44 for actual and necessary expenses incurred in the performance of their duties.

45 7. The board of trustees shall have a president, secretary and a treasurer and such other
46 officers as the board may select. All officers of the board shall be selected by the board. All
47 officers of the board of trustees shall serve at the pleasure of the board, and shall not receive any
48 salary, gratuity or other compensation or reimbursement for acting as such, except the treasurer,
49 who may also serve as secretary.

50 8. The board shall provide for regularly scheduled meetings of the board to be held
51 monthly; except that, the board shall not be required to meet more than ten times in any calendar
52 year. The board shall make and adopt bylaws, rules and regulations governing the proceedings
53 of the board, including bylaws prescribing the duties of each officer of the board of trustees. No
54 bylaws, rules or regulations shall be contrary to, or inconsistent with, any provision of law.

55 9. A majority of the full board of trustees shall constitute a quorum for the transaction
56 of business. The act of the majority of the trustees present at a meeting at which a quorum is
57 present shall be the act of the board of trustees, except as hereinafter provided. The affirmative
58 vote of a majority of the full board of trustees shall be required to enter into any contract, employ
59 or dismiss the chief administrative officer of the district, effect a merger or consolidation or
60 approve a budget.

61 10. The board of trustees of a consolidated public library district shall adopt policies for
62 the government of the consolidated public library district that will carry out the spirit and intent
63 of sections 182.610 to 182.670, and the board shall employ a duly qualified graduate librarian
64 as the chief executive and administrative officer of the consolidated public library district
65 charged with the duty of carrying out the policies adopted by the board. The librarian shall serve
66 at the pleasure of the board. The librarian shall have the authority to employ professional library
67 assistants and other employees to fill the positions that are created by the board. The assistants
68 and employees may be dismissed by the librarian.

182.660. 1. Any consolidated public library district created under sections 182.610 to 182.670 may enlarge the area it serves by incorporating into it any county, city, municipal, school or public library district.

2. The board of trustees of a county, city, municipal, school or public library district may, by resolution duly acted upon, petition the board of trustees of a consolidated public library district to become a part of and be included in such consolidated public library district. The petitioning district may be admitted into the consolidated public library district upon majority vote of the board of trustees of the consolidated public library district at the prevailing tax rate of the consolidated district. Notice of inclusion of the petitioning district into the consolidated public library district shall be given to the governing authority of the district so included in accordance with the notice provisions set out in section 182.620.

3. Whenever five percent of the voters of a county, city, municipal, school or public library district shall petition in writing the governing authority of the district to be included in the consolidated public library district and upon written approval by majority vote of the board of trustees of the consolidated public library district, it shall be the duty of the governing authority to submit the question to the voters of the petitioning district at an election.

4. Upon admission of any petitioning district by majority vote of the board of trustees of the consolidated public library district or upon majority approval of the voters of any such district for inclusion in the consolidated public library district, the taxing authority and governing authority of the district shall take appropriate action to transfer, within sixty days following the approval or election, all title and interest in all property both real and personal in the name of the district, to the board of trustees of the consolidated public library district. Upon the transfer of the title and interest in the property, it shall become a part of the consolidated public library district **and the petitioning district and its board of trustees shall cease to exist. Notwithstanding section 182.640 to the contrary, if the petitioning district is a city or municipal library district located in part in any county that is not a county participating in the consolidated public library district, the board of trustees of the consolidated public library district shall expand to include one additional trustee appointed by the county commissioners or county executive officers of the county not currently included in the consolidated public library district. Upon the admission of the petitioning district for inclusion in the consolidated public library district, the transfer of the title and interest in property of such petitioning district, and the appointment of the additional trustee, the petitioning district and its board of trustees shall cease to exist.**

5. If the tax levy for the district admitted is not at the same rate as that of the consolidated public library district or if there is no tax levied in the district for the support of public libraries, then at the beginning of the next taxing period a tax or taxes shall be levied in

37 the district admitted to conform to and be the same as that levied in the consolidated public
38 library district.

235.140. 1. At the general **municipal** election in the year after the first full calendar year
2 after the organization of any district and at the general **municipal** election thereafter, there shall
3 be elected by the voters of the district one member of the board to serve for a term of six years.
4 Nominations may be filed, **as provided by law**, with the secretary of the board **or the board**
5 **may provide for nominations to be filed with the election authority for the jurisdiction in**
6 **which the district is located.**

7 2. The candidates for board member shall be elected on a separate nonpartisan ballot.
8 The candidate receiving the most votes shall be elected. Any new member of the board shall
9 qualify in the same manner as members of the first board qualify.

10 3. **At the first general municipal election to occur after August 28, 2017, the**
11 **elections for the seats of any board members elected to a six-year term in 2012 or who have**
12 **been appointed to unexpired terms of members elected to a six-year term in 2012, shall be**
13 **held. At the second general municipal election to occur after August 28, 2017, the elections**
14 **for the seats of any board members elected to a six-year term in 2014 or who have been**
15 **appointed to unexpired terms of members elected to a six-year term in 2014, shall be held.**
16 **At the third general municipal election to occur after August 28, 2017, the elections for the**
17 **seats of any board members elected to a six-year term in 2016 or who have been appointed**
18 **to unexpired terms of members elected to a six-year term in 2016, shall be held.**

21.242. 1. The governing body of any fire protection district which operates within and
2 has boundaries identical to a city with a population of at least thirty thousand but not more than
3 thirty-five thousand inhabitants which is located in a county of the first classification, excluding
4 a county of the first classification having a population in excess of nine hundred thousand, or the
5 governing body of any municipality having a municipal fire department may impose a sales tax
6 in an amount of up to one-fourth of one percent on all retail sales made in such fire protection
7 district or municipality which are subject to taxation pursuant to the provisions of sections
8 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other
9 sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this
10 section shall be effective unless the governing body of the fire protection district or municipality
11 submits to the voters of such fire protection district or municipality, at a county or state general,
12 primary or special election, a proposal to authorize the governing body of the fire protection
13 district or municipality to impose a tax.

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

16 Shall (insert name of district or municipality) impose a sales tax of
 17 (insert rate of tax) for the purpose of providing revenues for the operation of the (insert
 18 fire protection district or municipal fire department)?

19 YES NO

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 22 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of
 23 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body
 24 of the fire protection district or municipality shall not impose the sales tax authorized in this
 25 section unless and until the governing body of such fire protection district or municipality
 26 resubmits a proposal to authorize the governing body of the fire protection district or
 27 municipality to impose the sales tax authorized by this section and such proposal is approved by
 28 a majority of the qualified voters voting thereon.

29 3. All revenue received by a fire protection district or municipality from the tax
 30 authorized pursuant to the provisions of this section shall be deposited in a special trust fund and
 31 shall be used solely for the operation of the fire protection district or the municipal fire
 32 department.

33 4. All sales taxes collected by the director of revenue pursuant to this section **or section**
 34 **321.246** on behalf of any fire protection district or municipality, less one percent for cost of
 35 collection which shall be deposited in the state's general revenue fund after payment of premiums
 36 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which
 37 is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in
 38 the fire protection district sales tax trust fund created prior to August 28, 1999, shall be
 39 transferred to the fire protection sales tax trust fund. The moneys in the fire protection sales tax
 40 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
 41 the state. The director of revenue shall keep accurate records of the amount of money in the trust
 42 fund and of the amounts which were collected in each fire protection district or municipality
 43 imposing a sales tax pursuant to this section, and the records shall be open to the inspection of
 44 officers of the fire protection district or municipality and the public. Not later than the tenth day
 45 of each month, the director of revenue shall distribute all moneys deposited in the trust fund
 46 during the preceding month to the fire protection district or municipality which levied the tax.
 47 Such funds shall be deposited with the treasurer of each such fire protection district or
 48 municipality, and all expenditures of funds arising from the fire protection sales tax trust fund
 49 shall be for the operation of the fire protection district or the municipal fire department and for
 50 no other purpose.

51 5. The director of revenue may [~~authorize the state treasurer to~~] make refunds from the
 52 amounts in the trust fund and credited to any fire protection district or municipality for erroneous

53 payments and overpayments made and may redeem dishonored checks and drafts deposited to
54 the credit of such fire protection districts or municipalities. If any fire protection district or
55 municipality abolishes the tax, the fire protection district or municipality shall notify the director
56 of revenue of the action at least ninety days prior to the effective date of the repeal and the
57 director of revenue may order retention in the trust fund, for a period of one year, of two percent
58 of the amount collected after receipt of such notice to cover possible refunds or overpayment of
59 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
60 After one year has elapsed after the effective date of abolition of the tax in such fire protection
61 district or municipality, the director of revenue shall remit the balance in the account to the fire
62 protection district or municipality and close the account of that fire protection district or
63 municipality. The director of revenue shall notify each fire protection district or municipality
64 of each instance of any amount refunded or any check redeemed from receipts due the fire
65 protection district or municipality. In the event a tax within a fire protection district is approved
66 pursuant to this section, and such fire protection district is dissolved, if the boundaries of the fire
67 protection district are identical to that of the city, the tax shall continue and proceeds shall be
68 distributed to the governing body of the city formerly containing the fire protection district and
69 the proceeds of the tax shall be used for fire protection services within such city.

70 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
71 apply to the tax imposed pursuant to this section.

321.246. 1. The governing body of any fire protection district which operates within
2 both a county of the first classification with a charter form of government and with a population
3 greater than six hundred thousand but less than nine hundred thousand and a county of the fourth
4 classification with a population greater than thirty thousand but less than thirty-five thousand and
5 that adjoins a county of the first classification with a charter form of government, ~~[or]~~ the
6 governing body of any fire protection district which contains a city of the fourth classification
7 having a population greater than two thousand four hundred when the city is located in a county
8 of the first classification without a charter form of government having a population greater than
9 one hundred fifty thousand and the county contains a portion of a city with a population greater
10 than three hundred fifty thousand, **or the governing body of any fire protection district which**
11 **operates in a county of the third classification with a population greater than fourteen**
12 **thousand but less than fifteen thousand** may impose a sales tax in an amount of up to one-half
13 of one percent on all retail sales made in such fire protection district which are subject to taxation
14 pursuant to the provisions of sections 144.010 to 144.525. The tax authorized by this section
15 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax
16 imposed pursuant to the provisions of this section shall be effective unless the governing body
17 of the fire protection district submits to the voters of the fire protection district, at a county or

18 state general, primary or special election, a proposal to authorize the governing body of the fire
19 protection district to impose a tax.

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

22 Shall the fire protection district of (district's name) impose a district-wide
23 sales tax of for the purpose of providing revenues for the operation of the fire protection
24 district?

25 YES NO

26

27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
28 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of
29 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body
30 of the fire protection district shall not impose the sales tax authorized in this section unless and
31 until the governing body of the fire protection district resubmits a proposal to authorize the
32 governing body of the fire protection district to impose the sales tax authorized by this section
33 and such proposal is approved by a majority of the qualified voters voting thereon.

34 3. All revenue received by a fire protection district from the tax authorized pursuant to
35 the provisions of this section shall be deposited in a special trust fund and shall be used solely
36 for the operation of the fire protection district.

37 4. All sales taxes collected by the director of revenue pursuant to this section on behalf
38 of any fire protection district, less one percent for cost of collection which shall be deposited in
39 the state's general revenue fund after payment of premiums for surety bonds as provided in
40 section 32.087, shall be deposited in the fire protection district sales tax trust fund established
41 pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall
42 not be deemed to be state funds and shall not be commingled with any funds of the state. The
43 director of revenue shall keep accurate records of the amount of money in the trust and which
44 was collected in each fire protection district imposing a sales tax pursuant to this section, and the
45 records shall be open to the inspection of officers of the fire protection district and the public.
46 Not later than the tenth day of each month, the director of revenue shall distribute all moneys
47 deposited in the trust fund during the preceding month to the fire protection district which levied
48 the tax. Such funds shall be deposited with the treasurer of each such fire protection district, and
49 all expenditures of funds arising from the fire protection district sales tax trust fund shall be for
50 the operation of the fire protection district and for no other purpose.

51 5. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the
52 amounts in the trust fund and credited to any fire protection district for erroneous payments and
53 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such
54 fire protection districts. If any fire protection district abolishes the tax, the fire protection district

55 shall notify the director of revenue of the action at least ninety days prior to the effective date of
56 the repeal and the director of revenue may order retention in the trust fund, for a period of one
57 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
58 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
59 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
60 fire protection district, the director of revenue shall remit the balance in the account to the fire
61 protection district and close the account of that fire protection district. The director of revenue
62 shall notify each fire protection district of each instance of any amount refunded or any check
63 redeemed from receipts due the fire protection district. In the event a tax within a fire protection
64 district is approved under this section, and such fire protection district is dissolved, the tax shall
65 lapse on the date that the fire protection district is dissolved and the proceeds from the last
66 collection of such tax shall be distributed to the governing bodies of the counties formerly
67 containing the fire protection district and the proceeds of the tax shall be used for fire protection
68 services within such counties.

69 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
70 apply to the tax imposed pursuant to this section.

✓