

SECOND REGULAR SESSION

# HOUSE BILL NO. 2071

101ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SAULS.

4158H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal sections 136.055, 301.025, 301.147, and 306.030, RSMo, and to enact in lieu thereof four new sections relating to personal property taxes, with penalty provisions.

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

Section A. Sections 136.055, 301.025, 301.147, and 306.030, RSMo, are repealed  
2 and four new sections enacted in lieu thereof, to be known as sections 136.055, 301.025,  
3 301.147, and 306.030, to read as follows:

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

8 (1) For each motor vehicle or trailer registration issued, renewed or transferred, six  
9 dollars and twelve dollars for those licenses sold or biennially renewed pursuant to section  
10 301.147;

11 (2) For each application or transfer of title, six dollars;

12 (3) For each instruction permit, nondriver license, chauffeur's, operator's or driver's  
13 license issued for a period of three years or less, six dollars and twelve dollars for licenses or  
14 instruction permits issued or renewed for a period exceeding three years;

15 (4) For each notice of lien processed, six dollars;

16 (5) Notary fee or electronic transmission per processing, two dollars.

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.

17           2. The director of revenue shall award fee office contracts under this section through  
18 a competitive bidding process. The competitive bidding process shall give priority to  
19 organizations and entities that are exempt from taxation under Section 501(c)(3), 501(c)(6), or  
20 501(c)(4), except those civic organizations that would be considered action organizations  
21 under 26 C.F.R. Section 1.501 (c)(3)-1(c)(3), of the Internal Revenue Code of 1986, as  
22 amended, with special consideration given to those organizations and entities that reinvest a  
23 minimum of seventy-five percent of the net proceeds to charitable organizations in Missouri,  
24 and political subdivisions, including but not limited to, municipalities, counties, and fire  
25 protection districts. **Entities awarded fee office contracts under this section shall be**  
26 **required under the contract with the department of revenue to electronically verify**  
27 **personal property tax payment data as directed under section 301.025.** The director of  
28 the department of revenue may promulgate rules and regulations necessary to carry out the  
29 provisions of this subsection. Any rule or portion of a rule, as that term is defined in section  
30 536.010, that is created under the authority delegated in this subsection shall become effective  
31 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
32 section 536.028. This section and chapter 536 are nonseverable and if any of the powers  
33 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
34 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant  
35 of rulemaking authority and any rule proposed or adopted after August 28, 2009, shall be  
36 invalid and void.

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

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

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

46           6. The fees authorized by this section shall not be collected by motor vehicle dealers  
47 acting as agents of the department of revenue under section 32.095 or those motor vehicle  
48 dealers authorized to collect and remit sales tax under subsection 10 of section 144.070.

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

301.025. 1. No state registration license to operate any motor vehicle in this state shall be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's registration is due and which reflects that all taxes, including delinquent taxes from prior years, have been paid, **or can be verified electronically**, or a statement certified by the county collector or collector-treasurer of the county in which the applicant's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the applicant, or a statement certified by the county or township collector for such previous year that no such taxes were assessed or due and[;] the applicant has no unpaid taxes on the collector's tax roll for any subsequent year or, if the applicant is not a resident of this state and serving in the Armed Forces of the United States, the application is accompanied by a leave and earnings statement from such person verifying such status or, if the applicant is an organization described pursuant to subdivision (5) of section 137.100 or subsection 1 of section 137.101, the application is accompanied by a document, in a form approved by the director, verifying that the organization is registered with the department of revenue or is determined by the Internal Revenue Service to be a tax-exempt entity. If the director of the department of revenue has been notified by the assessor pursuant to subsection 2 of section 137.101, that the applicant's personal property is not tax exempt, then the organization's application shall be accompanied by a statement certified by the county collector or collector-treasurer of the county in which the organization's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the organization. In the event the registration is a renewal of a registration made two or three years previously, the application shall be accompanied by proof that taxes were not due or have been paid for the two or three years which immediately precede the year in which the motor vehicle's or trailer's registration is due. The county collector or collector-treasurer shall not be required to issue a receipt or certified statement that taxes were not assessed or due for the immediately preceding tax year until all personal property taxes, including all current and delinquent taxes, are paid. If the applicant was a resident of another county of this state in the applicable preceding years, he or she must submit to the collector or collector-treasurer in the county of residence proof that the personal property tax was paid in the applicable tax years. Every county collector and collector-treasurer shall give each person a tax receipt or a certified statement of tangible personal property taxes paid. The receipt issued by the county collector in any county of the first classification with a charter form of government which contains part of a city with a population of at least three hundred fifty thousand inhabitants which is located in more than one county, any county of the first classification without a charter form of government with a population of at least one hundred fifty thousand inhabitants which

38 contains part of a city with a population of at least three hundred fifty thousand inhabitants  
39 which is located in more than one county and any county of the first classification without a  
40 charter form of government with a population of at least one hundred ten thousand but less  
41 than one hundred fifty thousand inhabitants shall be determined null and void if the person  
42 paying tangible personal property taxes issues or passes a check or other similar sight order  
43 which is returned to the collector because the account upon which the check or order was  
44 drawn was closed or did not have sufficient funds at the time of presentation for payment by  
45 the collector to meet the face amount of the check or order. The collector may assess and  
46 collect in addition to any other penalty or interest that may be owed, a penalty of ten dollars or  
47 five percent of the total amount of the returned check or order whichever amount is greater to  
48 be deposited in the county general revenue fund, but in no event shall such penalty imposed  
49 exceed one hundred dollars. The collector may refuse to accept any check or other similar  
50 sight order in payment of any tax currently owed plus penalty or interest from a person who  
51 previously attempted to pay such amount with a check or order that was returned to the  
52 collector unless the remittance is in the form of a cashier's check, certified check or money  
53 order. If a person does not comply with the provisions of this section, a tax receipt issued  
54 pursuant to this section is null and void and no state registration license shall be issued or  
55 renewed. Where no such taxes are due each such collector shall, upon request, certify such  
56 fact and transmit such statement to the person making the request. Each receipt or statement  
57 shall describe by type the total number of motor vehicles on which personal property taxes  
58 were paid, and no renewal of any state registration license shall be issued to any person for a  
59 number greater than that shown on his or her tax receipt or statement except for a vehicle  
60 which was purchased without another vehicle being traded therefor, or for a vehicle  
61 previously registered in another state, provided the application for title or other evidence  
62 shows that the date the vehicle was purchased or was first registered in this state was such that  
63 no personal property tax was owed on such vehicle as of the date of the last tax receipt or  
64 certified statement prior to the renewal. The director of revenue shall make necessary rules  
65 and regulations for the enforcement of this section, and shall design all necessary forms. If  
66 electronic data is not available, residents of counties with a township form of government and  
67 with collector-treasurers shall present personal property tax receipts which have been paid for  
68 the preceding two years when registering under this section.

69       2. Every county collector in counties with a population of over six hundred thousand  
70 and less than nine hundred thousand shall give priority to issuing tax receipts or certified  
71 statements pursuant to this section for any person whose motor vehicle registration expires in  
72 January. Such collector shall send tax receipts or certified statements for personal property  
73 taxes for the previous year within three days to any person who pays the person's personal  
74 property tax in person, and within twenty working days, if the payment is made by mail. Any

75 person wishing to have priority pursuant to this subsection shall notify the collector at the  
76 time of payment of the property taxes that a motor vehicle registration expires in January.  
77 Any person purchasing a new vehicle in December and licensing such vehicle in January of  
78 the following year may use the personal property tax receipt of the prior year as proof of  
79 payment.

80 **3. Beginning August 28, 2023, no motor vehicle, vessel, or trailer license**  
81 **registration or renewal shall be issued until the license bureau fee office electronically**  
82 **verifies that the applicant has paid all personal property taxes due on the motor vehicle,**  
83 **vessel, or trailer for the tax year that immediately precedes the year in which the motor**  
84 **vehicle's, vessel's, or trailer's registration is due. Beginning August 28, 2023, all county**  
85 **collectors and collector-treasurers shall participate in an electronic data-sharing**  
86 **agreement with the department of revenue or shall otherwise provide personal**  
87 **property tax payment data to the department to enable electronic verification that an**  
88 **applicant for a motor vehicle, vessel, or trailer license registration or renewal has paid**  
89 **all personal property taxes due. Notwithstanding any provision of law to the contrary,**  
90 **county collectors and collector-treasurers may charge the costs of implementing this**  
91 **subsection to the tax maintenance funds established in chapters 52 and 54.**

92 **4.** In addition to all other requirements, the director of revenue shall not register any  
93 vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue  
94 Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in  
95 such form as may be prescribed by the United States Secretary of the Treasury. No proof of  
96 payment of such tax shall be required by the director until the form for proof of payment has  
97 been prescribed by the Secretary of the Treasury.

98 ~~[4.]~~ **5.** Beginning July 1, 2000, a county collector or collector-treasurer may notify, by  
99 ordinary mail, any owner of a motor vehicle for which personal property taxes have not been  
100 paid that if full payment is not received within thirty days the collector may notify the director  
101 of revenue to suspend the motor vehicle registration for such vehicle. Any notification  
102 returned to the collector or collector-treasurer by the post office shall not result in the  
103 notification to the director of revenue for suspension of a motor vehicle registration.  
104 Thereafter, if the owner fails to timely pay such taxes the collector or collector-treasurer may  
105 notify the director of revenue of such failure. Such notification shall be on forms designed  
106 and provided by the department of revenue and shall list the motor vehicle owner's full name,  
107 including middle initial, the owner's address, and the year, make, model and vehicle  
108 identification number of such motor vehicle. Upon receipt of this notification the director of  
109 revenue may provide notice of suspension of motor vehicle registration to the owner at the  
110 owner's last address shown on the records of the department of revenue. Any suspension  
111 imposed may remain in effect until the department of revenue receives notification from a

112 county collector or collector-treasurer that the personal property taxes have been paid in full.  
113 Upon the owner furnishing proof of payment of such taxes and paying a twenty dollar  
114 reinstatement fee to the director of revenue the motor vehicle or vehicles registration shall be  
115 reinstated. In the event a motor vehicle registration is suspended for nonpayment of personal  
116 property tax the owner so aggrieved may appeal to the circuit court of the county of his or her  
117 residence for review of such suspension at any time within thirty days after notice of motor  
118 vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the  
119 manner provided by chapter 536 for the review of administrative decisions. The circuit court  
120 may order the director to reinstate such registration, sustain the suspension of registration by  
121 the director or set aside or modify such suspension. Appeals from the judgment of the circuit  
122 court may be taken as in civil cases. The prosecuting attorney of the county where such  
123 appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may  
124 require.

125 ~~[5-]~~ 6. Beginning July 1, 2005, a city not within a county or any home rule city with  
126 more than four hundred thousand inhabitants and located in more than one county may notify,  
127 by ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-  
128 related fees and fines that if full payment is not received within thirty days, the city not within  
129 a county or any home rule city with more than four hundred thousand inhabitants and located  
130 in more than one county may notify the director of revenue to suspend the motor vehicle  
131 registration for such vehicle. Any notification returned to the city not within a county or any  
132 home rule city with more than four hundred thousand inhabitants and located in more than  
133 one county by the post office shall not result in the notification to the director of revenue for  
134 suspension of a motor vehicle registration. If the vehicle-related fees and fines are assessed  
135 against a car that is registered in the name of a rental or leasing company and the vehicle is  
136 rented or leased to another person at the time the fees or fines are assessed, the rental or  
137 leasing company may rebut the presumption by providing the city not within a county or any  
138 home rule city with more than four hundred thousand inhabitants and located in more than  
139 one county with a copy of the rental or lease agreement in effect at the time the fees or fines  
140 were assessed. A rental or leasing company shall not be charged for fees or fines under this  
141 subsection, nor shall the registration of a vehicle be suspended, unless prior written notice of  
142 the fees or fines has been given to that rental or leasing company by ordinary mail at the  
143 address appearing on the registration and the rental or leasing company has failed to provide  
144 the rental or lease agreement copy within fifteen days of receipt of such notice. Any  
145 notification to a rental or leasing company that is returned to the city not within a county or  
146 any home rule city with more than four hundred thousand inhabitants and located in more  
147 than one county by the post office shall not result in the notification to the director of revenue  
148 for suspension of a motor vehicle registration. For the purpose of this section, "vehicle-

149 related fees and fines" includes, but is not limited to, traffic violation fines, parking violation  
150 fines, vehicle towing, storage and immobilization fees, and any late payment penalties, other  
151 fees, and court costs associated with the adjudication or collection of those fines.

152 ~~[6-]~~ **7.** If after notification under subsection ~~[5]~~ **6** of this section the vehicle owner  
153 fails to pay such vehicle-related fees and fines to the city not within a county or any home rule  
154 city with more than four hundred thousand inhabitants and located in more than one county  
155 within thirty days from the date of such notice, the city not within a county or any home rule  
156 city with more than four hundred thousand inhabitants and located in more than one county  
157 may notify the director of revenue of such failure. Such notification shall be on forms or in an  
158 electronic format approved by the department of revenue and shall list the vehicle owner's full  
159 name and address, and the year, make, model, and vehicle identification number of such  
160 motor vehicle and such other information as the director shall require.

161 ~~[7-]~~ **8.** Upon receipt of notification under subsection ~~[5]~~ **6** of this section, the director  
162 of revenue may provide notice of suspension of motor vehicle registration to the owner at the  
163 owner's last address shown on the records of the department of revenue. Any suspension  
164 imposed may remain in effect until the department of revenue receives notification from a  
165 city not within a county or any home rule city with more than four hundred thousand  
166 inhabitants and located in more than one county that the vehicle-related fees or fines have  
167 been paid in full. Upon the owner furnishing proof of payment of such fees and fines and  
168 paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle  
169 registration shall be reinstated. In the event a motor vehicle registration is suspended for  
170 nonpayment of vehicle-related fees or fines the owner so aggrieved may appeal to the circuit  
171 court of the county where the violation occurred for review of such suspension at any time  
172 within thirty days after notice of motor vehicle registration suspension. Upon such appeal the  
173 cause shall be heard de novo in the manner provided by chapter 536 for the review of  
174 administrative decisions. The circuit court may order the director to reinstate such  
175 registration, sustain the suspension of registration by the director or set aside or modify such  
176 suspension. Appeals from the judgment of the circuit court may be taken as in civil cases.  
177 The prosecuting attorney of the county where such appeal is taken shall appear in behalf of  
178 the director, and prosecute or defend, as the case may require.

179 ~~[8-]~~ **9.** The city not within a county or any home rule city with more than four hundred  
180 thousand inhabitants and located in more than one county shall reimburse the department of  
181 revenue for all administrative costs associated with the administration of subsections ~~[5 to 8]~~  
182 **6 to 9** of this section.

183 ~~[9-]~~ **10.** Any rule or portion of a rule, as that term is defined in section 536.010, that is  
184 created under the authority delegated in this section shall become effective only if it complies  
185 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.

186 This section and chapter 536 are nonseverable and if any of the powers vested with the  
187 general assembly pursuant to chapter 536 to review, to delay the effective date or to  
188 disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
189 rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be invalid  
190 and void.

301.147. 1. Notwithstanding the provisions of section 301.020 to the contrary,  
2 beginning July 1, 2000, the director of revenue may provide owners of motor vehicles, other  
3 than commercial motor vehicles licensed in excess of fifty-four thousand pounds gross  
4 weight, the option of biennially registering motor vehicles. Any vehicle manufactured as an  
5 even-numbered model year vehicle shall be renewed each even-numbered calendar year and  
6 any such vehicle manufactured as an odd-numbered model year vehicle shall be renewed each  
7 odd-numbered calendar year, subject to the following requirements:

8 (1) The fee collected at the time of biennial registration shall include the annual  
9 registration fee plus a pro rata amount for the additional twelve months of the biennial  
10 registration;

11 (2) Presentation of all documentation otherwise required by law for vehicle  
12 registration including, but not limited to, **a physical copy of a personal property tax receipt or**  
13 **an electronic verification thereof**, or certified statement for the preceding year that no such  
14 taxes were due as set forth in section 301.025, proof of a motor vehicle safety inspection and  
15 any applicable emission inspection conducted within sixty days prior to the date of  
16 application and proof of insurance as required by section 303.026.

17 2. The director of revenue may prescribe rules and regulations for the effective  
18 administration of this section. The director is authorized to adopt those rules that are  
19 reasonable and necessary to accomplish the limited duties specifically delegated within this  
20 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
21 promulgated pursuant to the authority delegated in this section shall become effective only if  
22 it has been promulgated pursuant to the provisions of chapter 536. This section and chapter  
23 536 are nonseverable and if any of the powers vested with the general assembly pursuant to  
24 chapter 536 to review, to delay the effective date or to disapprove and annul a rule are  
25 subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
26 proposed or adopted after July 1, 2000, shall be invalid and void.

27 3. The director of revenue shall have the authority to stagger the registration period of  
28 motor vehicles other than commercial motor vehicles licensed in excess of twelve thousand  
29 pounds gross weight. Once the owner of a motor vehicle chooses the option of biennial  
30 registration, such registration must be maintained for the full twenty-four month period.

306.030. 1. The owner of each vessel requiring numbering by this state shall file an  
2 application for number with the department of revenue on forms provided by it. The



3 application shall contain a full description of the vessel, factory number or serial number,  
4 together with a statement of the applicant's source of title and of any liens or encumbrances  
5 on the vessel. For good cause shown the director of revenue may extend the period of time  
6 for making such application. The director of revenue shall use reasonable diligence in  
7 ascertaining whether the facts stated in such application are true, and, if satisfied that the  
8 applicant is the lawful owner of such vessel, or otherwise entitled to have the same registered  
9 in his or her name, shall thereupon issue an appropriate certificate of title over the director's  
10 signature and sealed with the seal of the director's office, procured and used for such purpose,  
11 and a certificate of number stating the number awarded to the vessel. The application shall  
12 include a provision stating that the applicant will consent to any inspection necessary to  
13 determine compliance with the provisions of this chapter and shall be signed by the owner of  
14 the vessel and shall be accompanied by the fee specified in subsection 10 of this section. The  
15 owner shall paint on or attach to each side of the bow of the vessel the identification number  
16 in a manner as may be prescribed by rules and regulations of the division of water safety in  
17 order that it may be clearly visible. The number shall be maintained in legible condition. The  
18 certificate of number shall be pocket size and shall be available at all times for inspection on  
19 the vessel for which issued, whenever the vessel is in operation. The operator of a vessel in  
20 which such certificate of number is not available for inspection by the water patrol division  
21 or, if the operator cannot be determined, the person who is the registered owner of the vessel  
22 shall be subject to the penalties provided in section 306.210. Vessels owned by the state or a  
23 political subdivision shall be registered but no fee shall be assessed for such registration.

24           2. Each new vessel sold in this state after January 1, 1970, shall have die stamped on  
25 or within three feet of the transom or stern a factory number or serial number.

26           3. The owner of any vessel already covered by a number in full force and effect which  
27 has been awarded to it pursuant to then operative federal law or a federally approved  
28 numbering system of another state shall record the number prior to operating the vessel on the  
29 waters of this state in excess of the sixty-day reciprocity period provided for in section  
30 306.080. The recordation and payment of registration fee shall be in the manner and pursuant  
31 to the procedure required for the award of a number under subsection 1 of this section. No  
32 additional or substitute number shall be issued unless the number is a duplicate of an existing  
33 Missouri number.

34           4. In the event that an agency of the United States government shall have in force an  
35 overall system of identification numbering for vessels within the United States, the  
36 numbering system employed pursuant to this chapter by the department of revenue shall be in  
37 conformity therewith.

38           5. All records of the department of revenue made and kept pursuant to this section  
39 shall be public records.

40           6. A permanent certificate of number may be issued upon application and payment of  
 41 three times the fee specified for the vessel under this section and three times any processing  
 42 fee applicable to a three-year certificate of number for the vessel. Permanent certificates of  
 43 number shall not be transferred to any other person or vessel, or displayed on any vessel other  
 44 than the vessel for which it was issued, and shall continue in force and effect until terminated  
 45 or discontinued in accordance with the provisions of this chapter. Every other certificate of  
 46 number awarded pursuant to this chapter shall continue in force and effect for a period of  
 47 three years unless sooner terminated or discontinued in accordance with the provisions of this  
 48 chapter. Certificates of number may be renewed by the owner in the same manner provided  
 49 for in the initial securing of the same or in accordance with the provisions of sections 306.010  
 50 to 306.030.

51           7. The department of revenue shall fix the days and months of the year on which  
 52 certificates of number due to expire during the calendar year shall lapse and no longer be of  
 53 any force and effect unless renewed pursuant to this chapter and may stagger such dates in  
 54 order to distribute the workload.

55           8. When applying for or renewing a vessel's certificate of number, the owner shall  
 56 submit a paid personal property tax receipt for the tax year which immediately precedes the  
 57 year in which the application is made or the year in which the renewal is due and which  
 58 reflects that the vessel being renewed is listed as personal property and that all personal  
 59 property taxes, including delinquent taxes from prior years, have been paid, or a statement  
 60 certified by the county or township in which the owner's property was assessed showing that  
 61 the state and county tangible personal property taxes for such previous tax year and all  
 62 delinquent taxes due have been paid by the applicant or that no such taxes were due.

63           9. When applying for or renewing a certificate of registration for a vessel documented  
 64 with the United States Coast Guard under section 306.016, owners of vessels shall submit a  
 65 paid personal property tax receipt for the tax year which immediately precedes the year in  
 66 which the application is made or the renewal is due and which reflects that the vessel is listed  
 67 as personal property and that all personal property taxes, including delinquent taxes from  
 68 prior years, have been paid, **or can be verified electronically**, or a statement certified by the  
 69 county or township in which the owner's property was assessed showing that the state and  
 70 county tangible personal property taxes for such previous tax year and all delinquent taxes  
 71 due have been paid by the applicant or that no such taxes were due.

72           10. The fee to accompany each application for a certificate of number is:

73	For vessels under 16 feet in length	\$25.00
74	For vessels at least 16 feet in length but less than 26 feet in	
75	length	\$55.00

76	For vessels at least 26 feet in length but less than 40 feet in	
77	length	\$100.00
78	For vessels at least 40 feet and over	\$150.00

79           11. The certificate of title and certificate of number issued by the director of revenue  
80 shall be manufactured in a manner to prohibit as nearly as possible the ability to alter,  
81 counterfeit, duplicate, or forge such certificate without ready detection.

82           12. For fiscal years ending before July 1, 2019, the first two million dollars collected  
83 annually under the provisions of this section shall be deposited into the state general revenue  
84 fund. All fees collected under the provisions of this section in excess of two million dollars  
85 annually shall be deposited in the water patrol division fund and shall be used exclusively for  
86 the water patrol division.

87           13. Beginning July 1, 2019, the first one million dollars collected annually under the  
88 provisions of this section shall be deposited into the state general revenue fund. All fees  
89 collected under the provisions of this section in excess of one million dollars annually shall be  
90 deposited in the water patrol division fund and shall be used exclusively for the water patrol  
91 division.

92           14. Notwithstanding the provisions of subsection 10 of this section, vessels at least  
93 sixteen feet in length but less than twenty-eight feet in length, that are homemade, constructed  
94 out of wood, and have a beam of five feet or less, shall pay a fee of fifty-five dollars which  
95 shall accompany each application for a certification number.

✓