

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE NO. 2 FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 117

96TH GENERAL ASSEMBLY
2011

0835S.08T

AN ACT

To repeal sections 67.1303, 67.1521, 94.900, 140.410, 140.660, 144.032, RSMo, and to enact in lieu thereof eight new sections relating to certain taxes imposed by political subdivisions, with an emergency clause for certain sections.

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

Section A. Sections 67.1303, 67.1521, 94.900, 140.410, 140.660, and
2 144.032, RSMo, are repealed and eight new sections enacted in lieu thereof, to be
3 known as sections 67.1303, 67.1521, 94.585, 94.900, 140.410, 144.032, 205.205,
4 and 1, to read as follows:

67.1303. 1. The governing body of any home rule city with more than one
2 hundred fifty-one thousand five hundred but less than one hundred fifty-one
3 thousand six hundred inhabitants, any home rule city with more than forty-five
4 thousand five hundred but less than forty-five thousand nine hundred inhabitants
5 and the governing body of any city within any county of the first classification
6 with more than one hundred four thousand six hundred but less than one
7 hundred four thousand seven hundred inhabitants and the governing body of any
8 county of the third classification without a township form of government and with
9 more than forty thousand eight hundred but less than forty thousand nine
10 hundred inhabitants or any city within such county may impose, by order or
11 ordinance, a sales tax on all retail sales made in the city or county which are
12 subject to sales tax under chapter 144. In addition, the governing body of any
13 county of the first classification with more than eighty-five thousand nine

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

14 hundred but less than eighty-six thousand inhabitants or the governing body of
 15 any home rule city with more than seventy-three thousand but less than
 16 seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax
 17 on all retail sales made in the city or county which are subject to sales tax under
 18 chapter 144. The tax authorized in this section shall not be more than one-half
 19 of one percent. The order or ordinance imposing the tax shall not become
 20 effective unless the governing body of the city or county submits to the voters of
 21 the city or county at a state general or primary election a proposal to authorize
 22 the governing body to impose a tax under this section. The tax authorized in this
 23 section shall be in addition to all other sales taxes imposed by law, and shall be
 24 stated separately from all other charges and taxes.

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

27 Shall (insert the name of the city or county) impose a
 28 sales tax at a rate of (insert rate of percent) percent for economic
 29 development purposes?

30 YES NO

31 If a majority of the votes cast on the question by the qualified voters voting
 32 thereon are in favor of the question, then the tax shall become effective on the
 33 first day of the second calendar quarter following the calendar quarter in which
 34 the election was held. If a majority of the votes cast on the question by the
 35 qualified voters voting thereon are opposed to the question, then the tax shall not
 36 become effective unless and until the question is resubmitted under this section
 37 to the qualified voters and such question is approved by a majority of the
 38 qualified voters voting on the question, provided that no proposal shall be
 39 resubmitted to the voters sooner than twelve months from the date of the
 40 submission of the last proposal.

41 3. No revenue generated by the tax authorized in this section shall be
 42 used for any retail development project. At least twenty percent of the revenue
 43 generated by the tax authorized in this section shall be used solely for projects
 44 directly related to long-term economic development preparation, including, but
 45 not limited to, the following:

- 46 (1) Acquisition of land;
- 47 (2) Installation of infrastructure for industrial or business parks;
- 48 (3) Improvement of water and wastewater treatment capacity;
- 49 (4) Extension of streets;

50 (5) Providing matching dollars for state or federal grants;

51 (6) Marketing;

52 (7) **Construction and operation of job training and educational**
53 **facilities;**

54 (8) Providing grants and low-interest loans to companies for job training,
55 equipment acquisition, site development, and infrastructure. Not more than
56 twenty-five percent of the revenue generated may be used annually for
57 administrative purposes, including staff and facility costs.

58 4. All revenue generated by the tax shall be deposited in a special trust
59 fund and shall be used solely for the designated purposes. If the tax is repealed,
60 all funds remaining in the special trust fund shall continue to be used solely for
61 the designated purposes. Any funds in the special trust fund which are not
62 needed for current expenditures may be invested by the governing body in
63 accordance with applicable laws relating to the investment of other city or county
64 funds.

65 5. Any city or county imposing the tax authorized in this section shall
66 establish an economic development tax board. The board shall consist of eleven
67 members, to be appointed as follows:

68 (1) Two members shall be appointed by the school boards whose districts
69 are included within any economic development plan or area funded by the sales
70 tax authorized in this section. Such members shall be appointed in any manner
71 agreed upon by the affected districts;

72 (2) One member shall be appointed, in any manner agreed upon by the
73 affected districts, to represent all other districts levying ad valorem taxes within
74 the area selected for an economic development project or area funded by the sales
75 tax authorized in this section, excluding representatives of the governing body of
76 the city or county;

77 (3) One member shall be appointed by the largest public school district in
78 the city or county;

79 (4) In each city or county, five members shall be appointed by the chief
80 elected officer of the city or county with the consent of the majority of the
81 governing body of the city or county;

82 (5) In each city, two members shall be appointed by the governing body
83 of the county in which the city is located. In each county, two members shall be
84 appointed by the governing body of the county. At the option of the members
85 appointed by a city or county the members who are appointed by the school

86 boards and other taxing districts may serve on the board for a term to coincide
87 with the length of time an economic development project, plan, or designation of
88 an economic development area is considered for approval by the board, or for the
89 definite terms as provided in this subsection. If the members representing school
90 districts and other taxing districts are appointed for a term coinciding with the
91 length of time an economic development project, plan, or area is approved, such
92 term shall terminate upon final approval of the project, plan, or designation of
93 the area by the governing body of the city or county. If any school district or
94 other taxing jurisdiction fails to appoint members of the board within thirty days
95 of receipt of written notice of a proposed economic development plan, economic
96 development project, or designation of an economic development area, the
97 remaining members may proceed to exercise the power of the board. Of the
98 members first appointed by the city or county, three shall be designated to serve
99 for terms of two years, three shall be designated to serve for a term of three
100 years, and the remaining members shall be designated to serve for a term of four
101 years from the date of such initial appointments. Thereafter, the members
102 appointed by the city or county shall serve for a term of four years, except that
103 all vacancies shall be filled for unexpired terms in the same manner as were the
104 original appointments.

105 6. The board, subject to approval of the governing body of the city or
106 county, shall develop economic development plans, economic development
107 projects, or designations of an economic development area, and shall hold public
108 hearings and provide notice of any such hearings. The board shall vote on all
109 proposed economic development plans, economic development projects, or
110 designations of an economic development area, and amendments thereto, within
111 thirty days following completion of the hearing on any such plan, project, or
112 designation, and shall make recommendations to the governing body within
113 ninety days of the hearing concerning the adoption of or amendment to economic
114 development plans, economic development projects, or designations of an economic
115 development area.

116 7. The board shall report at least annually to the governing body of the
117 city or county on the use of the funds provided under this section and on the
118 progress of any plan, project, or designation adopted under this section.

119 8. The governing body of any city or county that has adopted the sales tax
120 authorized in this section may submit the question of repeal of the tax to the
121 voters on any date available for elections for the city or county. The ballot of

122 submission shall be in substantially the following form:

123 Shall (insert the name of the city or county) repeal
124 the sales tax imposed at a rate of (insert rate of percent) percent for economic
125 development purposes?

126 YES NO

127 If a majority of the votes cast on the proposal are in favor of repeal, that repeal
128 shall become effective on December thirty-first of the calendar year in which such
129 repeal was approved. If a majority of the votes cast on the question by the
130 qualified voters voting thereon are opposed to the repeal, then the sales tax
131 authorized in this section shall remain effective until the question is resubmitted
132 under this section to the qualified voters of the city or county, and the repeal is
133 approved by a majority of the qualified voters voting on the question.

134 9. Whenever the governing body of any city or county that has adopted the
135 sales tax authorized in this section receives a petition, signed by ten percent of
136 the registered voters of the city or county voting in the last gubernatorial election,
137 calling for an election to repeal the sales tax imposed under this section, the
138 governing body shall submit to the voters a proposal to repeal the tax. If a
139 majority of the votes cast on the question by the qualified voters voting thereon
140 are in favor of the repeal, that repeal shall become effective on December
141 thirty-first of the calendar year in which such repeal was approved. If a majority
142 of the votes cast on the question by the qualified voters voting thereon are
143 opposed to the repeal, then the tax shall remain effective until the question is
144 resubmitted under this section to the qualified voters and the repeal is approved
145 by a majority of the qualified voters voting on the question.

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

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

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

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

10 The (insert name of district) Community Improvement
11 District ("District") shall be authorized to levy special assessments against real
12 property benefited within the District for the purpose of providing revenue for

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

25 3. The method for allocating such special assessments set forth in the
26 petition may be any reasonable method which results in imposing assessments
27 upon real property benefited in relation to the benefit conferred upon each
28 respective tract, lot or parcel of real property and the cost to provide such benefit.

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

38 5. Each special assessment which is due and owing shall constitute a
39 perpetual lien against each tract, lot or parcel of property from which it is
40 derived. Such lien may be foreclosed in the same manner as any other special
41 assessment lien as provided in section 88.861. **Notwithstanding the**
42 **provisions of this subsection and section 67.1541 to the contrary, in any**
43 **county of the first classification with more than one hundred thirty-five**
44 **thousand four hundred but fewer than one hundred thirty-five**
45 **thousand five hundred inhabitants, the county collector may, upon**
46 **certification by the district for collection, add each special assessment**
47 **to the annual real estate tax bill for the property and collect the**

48 **assessment in the same manner the collector uses for real estate taxes.**
49 **In said counties, each special assessment remaining unpaid on the first**
50 **day of January annually is delinquent and enforcement of collection of**
51 **the delinquent bill by the county collector shall be governed by the**
52 **laws concerning delinquent and back taxes. The lien may be foreclosed**
53 **in the same manner as a tax upon real property by land tax sale under**
54 **chapter 140 or, if applicable to that county, chapter 141.**

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

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

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

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

94.585. 1. **The governing body of any city of the third**
2 **classification with more than ten thousand eight hundred but fewer**
3 **than ten thousand nine hundred inhabitants and located in more than**
4 **one county may impose, by order or ordinance, a sales tax on all retail**
5 **sales made within the city which are subject to sales tax under chapter**
6 **144. The tax authorized in this section shall not exceed one percent,**
7 **and shall be imposed solely for the purpose of funding the construction,**
8 **maintenance, operation, and equipping of a community center and**
9 **retiring any bonds issued for such purposes. The tax authorized in this**
10 **section shall be in addition to all other sales taxes imposed by law, and**

11 shall be stated separately from all other charges and taxes.

12 2. No such order or ordinance adopted under this section shall
13 become effective unless the governing body of the city submits to the
14 voters residing within the city at a state general, primary, or special
15 election a proposal to authorize the governing body of the city to
16 impose a tax and issue bonds under this section. Such a proposal may
17 include only the proposal to impose a sales tax or a proposal to issue
18 bonds and to impose a sales tax to retire such bonds.

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

21 (1) If the proposal submitted involves only authorization to
22 impose the tax authorized by this section, the following language:

23 Shall the municipality of (municipality's name) impose a sales
24 tax of (insert amount) for a period of twenty-five years for the
25 purpose of funding the construction, maintenance, operation, and
26 equipping of a community center which may include the retirement of
27 debt under previously authorized bonded indebtedness?

28 (2) If the proposal submitted involves authorization to issue
29 bonds and repay such bonds with revenues from the tax authorized by
30 this section, the following language:

31 Shall the municipality of (municipality's name) issue bonds
32 in the amount of (insert amount) for a period of twenty-five
33 years to fund construction, maintenance, operation, and equipping of
34 a community center and impose a sales tax of (insert amount) to
35 repay bonds?

36 If a majority of the votes cast on the question by the qualified voters
37 voting thereon are in favor of the question, then the tax shall become
38 effective on the first day of the second calendar quarter after the
39 director of revenue receives notification of adoption of the local sales
40 tax, except that any proposal submitted to issue bonds shall be
41 approved by the constitutionally required percentage of the voters
42 voting thereon to become effective. If a majority of the votes cast on
43 the question by the qualified voters voting thereon are opposed to the
44 question, then the tax shall not become effective unless and until the
45 question is resubmitted under this section to the qualified voters and
46 such question is approved by the requisite majority of the qualified

47 voters voting on the question. In no event shall a proposal under this
48 section be submitted to the voters sooner than twelve months from the
49 date of the last proposal under this section.

50 4. Except as modified in this section, all provisions of sections
51 32.085 and 32.087 shall apply to the tax imposed under this section.

52 5. All revenue collected under this section by the director of the
53 department of revenue on behalf of any city, except for one percent for
54 the cost of collection which shall be deposited in the state's general
55 revenue fund after payment of premiums for surety bonds as provided
56 in section 32.087, shall be deposited in a special trust fund, which is
57 hereby created and shall be known as the "City Community Center
58 Sales Tax Trust Fund", and shall be used solely for the designated
59 purposes. Moneys in the fund shall not be deemed to be state funds,
60 and shall not be commingled with any funds of the state. The director
61 may make refunds from the amounts in the fund and credited to the
62 city for erroneous payments and overpayments made, and may redeem
63 dishonored checks and drafts deposited to the credit of such city. Any
64 funds in the special fund which are not needed for meeting current
65 obligations under any bond issued under this section or for current
66 expenditures shall be invested in the same manner as other funds are
67 invested. Any interest and moneys earned on such investments shall be
68 credited to the fund.

69 6. The governing body of any city that has adopted the sales tax
70 authorized in this section may submit the question of repeal of the tax
71 to the voters on any date available for elections for the city. Except as
72 provided in subsection 9 of this section, if a majority of the votes cast
73 on the question by the qualified voters voting thereon are in favor of
74 the repeal, that repeal shall become effective on December thirty-first
75 of the calendar year in which such repeal was approved. If a majority
76 of the votes cast on the question by the qualified voters voting thereon
77 are opposed to the repeal, then the sales tax authorized in this section
78 shall remain effective until the question is resubmitted under this
79 section to the qualified voters and the repeal is approved by a majority
80 of the qualified voters voting on the question.

81 7. Whenever the governing body of any city that has adopted the
82 sales tax authorized in this section receives a petition, signed by a

83 number of registered voters of the city equal to at least ten percent of
84 the number of registered voters of the city voting in the last
85 gubernatorial election, calling for an election to repeal the sales tax
86 imposed under this section, the governing body shall submit to the
87 voters of the city a proposal to repeal the tax. Except as provided in
88 subsection 9 of this section, if a majority of the votes cast on the
89 question by the qualified voters voting thereon are in favor of the
90 repeal, the repeal shall become effective on December thirty-first of the
91 calendar year in which such repeal was approved. If a majority of the
92 votes cast on the question by the qualified voters voting thereon are
93 opposed to the repeal, then the sales tax authorized in this section shall
94 remain effective until the question is resubmitted under this section to
95 the qualified voters and the repeal is approved by a majority of the
96 qualified voters voting on the question.

97 8. If the tax is repealed or terminated by any means, all funds
98 remaining in the special trust fund shall continue to be used solely for
99 the designated purposes, and the city shall notify the director of the
100 department of revenue of the action at least ninety days before the
101 effective date of the repeal and the director may order retention in the
102 trust fund, for a period of one year, of two percent of the amount
103 collected after receipt of such notice to cover possible refunds or
104 overpayment of the tax and to redeem dishonored checks and drafts
105 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
107 shall remit the balance in the account to the city and close the account
108 of that city. The director shall notify each city of each instance of any
109 amount refunded or any check redeemed from receipts due the city.

110 9. No sales tax imposed under this section shall be terminated
111 until all of any bonds issued under this section have been retired.

112 10. The sales tax imposed under this section shall be imposed for
113 a period of twenty-five years, and may be extended upon the approval
114 of the voters of the city in the same manner in which the sales tax was
115 adopted.

116 11. The city shall establish a board consisting of seven members,
117 one of which shall be the mayor of the city, to administer the provisions
118 of this section with such powers and duties which shall be delegated by

119 **the governing body of the city.**

120 **12. No bonds issued under this section shall be refinanced for a**
121 **term longer than the number of years remaining on the original terms**
122 **of the bonds being refinanced without the approval of the voters of the**
123 **city. Any proposal to refinance such bonds submitted to the voters**
124 **shall include the number of years the bonds will be refinanced and the**
125 **number of years the sales tax will be extended to repay such refinanced**
126 **bonds.**

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

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

8 (b) Any city of the fourth classification with more than eight thousand
9 nine hundred but fewer than nine thousand inhabitants[, or];

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

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

16 (e) **Any home rule city with more than seventy-three thousand**
17 **but fewer than seventy-five thousand inhabitants.**

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

28 the voters of the city, at a county or state general, primary or special election, a
29 proposal to authorize the governing body of the city to impose a tax.

30 2. If the proposal submitted involves only authorization to impose the tax
31 authorized by this section, the ballot of submission shall contain, but need not be
32 limited to, the following language:

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

36 YES NO

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

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

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

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

62 5. All sales taxes collected by the director of the department of revenue

63 under this section on behalf of any city, less one percent for cost of collection
64 which shall be deposited in the state's general revenue fund after payment of
65 premiums for surety bonds as provided in section 32.087, shall be deposited in a
66 special trust fund, which is hereby created, to be known as the "City Public Safety
67 Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be
68 state funds and shall not be commingled with any funds of the state. The
69 provisions of section 33.080 to the contrary notwithstanding, money in this fund
70 shall not be transferred and placed to the credit of the general revenue fund. The
71 director of the department of revenue shall keep accurate records of the amount
72 of money in the trust and which was collected in each city imposing a sales tax
73 pursuant to this section, and the records shall be open to the inspection of officers
74 of the city and the public. Not later than the tenth day of each month the
75 director of the department of revenue shall distribute all moneys deposited in the
76 trust fund during the preceding month to the city which levied the tax; such
77 funds shall be deposited with the city treasurer of each such city, and all
78 expenditures of funds arising from the trust fund shall be by an appropriation act
79 to be enacted by the governing body of each such city. Expenditures may be made
80 from the fund for any functions authorized in the ordinance or order adopted by
81 the governing body submitting the tax to the voters.

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

97 7. Except as modified in this section, all provisions of sections 32.085 and

98 32.087 shall apply to the tax imposed pursuant to this section.

140.410. In all cases where lands have been or may hereafter be sold for
2 delinquent taxes, penalty, interest and costs due thereon, and a certificate of
3 purchase has been or may hereafter be issued, it is hereby made the duty of such
4 purchaser, his heirs or assigns, to cause **all subsequent taxes to be paid on**
5 **the property purchased prior to the issuance of any collector's deed,**
6 **and the purchaser shall further cause** a deed to be executed and placed on
7 record in the proper county **all** within two years from the date of said sale;
8 provided, that on failure of said purchaser, his heirs or assigns so to do, then and
9 in that case the amount due such purchaser shall cease to be a lien on said lands
10 so purchased as herein provided. **Upon the purchaser's forfeiture of all**
11 **rights of the property acquired by the certificate of purchase issued,**
12 **and including the nonpayment of all subsequent years' taxes as**
13 **described in this section, it shall be the responsibility of the collector**
14 **to record the cancellation of the certificate of purchase in the office of**
15 **the recorder of deeds of the county.** Certificates of purchase cannot be
16 assigned to nonresidents or delinquent taxpayers. **However,** any person
17 purchasing property at a delinquent land tax sale **who meets the**
18 **requirements of this section, prior to receiving a collector's deed,** shall
19 pay to the collector the fee necessary for the recording of such [collector]
20 **collector's** deed to be issued. It shall be the responsibility of the collector to
21 record the deed before delivering such deed to the purchaser of the property.

144.032. The provisions of section 144.030 to the contrary
2 notwithstanding, any city imposing a sales tax under the provisions of sections
3 94.500 to 94.570, or any county imposing a sales tax under the provisions of
4 sections 66.600 to 66.635, or any county imposing a sales tax under the provisions
5 of sections 67.500 to 67.729, **or any hospital district imposing a sales tax**
6 **under the provisions of section 206.165,** may by ordinance impose a sales tax
7 upon all sales of metered water services, electricity, electrical current and
8 natural, artificial or propane gas, wood, coal, or home heating oil for domestic use
9 only. Such tax shall be administered by the department of revenue and assessed
10 by the retailer in the same manner as any other city [or], county, **or hospital**
11 **district** sales tax. Domestic use shall be determined in the same manner as the
12 determination of domestic use for exemption of such sales from the state sales tax
13 under the provisions of section 144.030.

205.205. 1. The governing body of any hospital district
2 established under sections 205.160 to 205.379 in any county of the third
3 classification without a township form of government and with more
4 than ten thousand six hundred but fewer than ten thousand seven
5 hundred inhabitants or any county of the third classification without
6 a township form of government and with more than eleven thousand
7 seven hundred fifty but fewer than eleven thousand eight hundred fifty
8 inhabitants may, by resolution, abolish the property tax authorized in
9 such district under this chapter and impose a sales tax on all retail
10 sales made within the district which are subject to sales tax under
11 chapter 144 and all sales of metered water services, electricity,
12 electrical current and natural, artificial or propane gas, wood, coal, or
13 home heating oil for domestic use only as provided under section
14 144.032. The tax authorized in this section shall be not more than one
15 percent, and shall be imposed solely for the purpose of funding the
16 hospital district. The tax authorized in this section shall be in addition
17 to all other sales taxes imposed by law, and shall be stated separately
18 from all other charges and taxes.

19 2. No such resolution adopted under this section shall become
20 effective unless the governing body of the hospital district submits to
21 the voters residing within the district at a state general, primary, or
22 special election a proposal to authorize the governing body of the
23 district to impose a tax under this section. If a majority of the votes
24 cast on the question by the qualified voters voting thereon are in favor
25 of the question, then the tax shall become effective on the first day of
26 the second calendar quarter after the director of revenue receives
27 notification of adoption of the local sales tax. If a majority of the votes
28 cast on the question by the qualified voters voting thereon are opposed
29 to the question, then the tax shall not become effective unless and until
30 the question is resubmitted under this section to the qualified voters
31 and such question is approved by a majority of the qualified voters
32 voting on the question.

33 3. All revenue collected under this section by the director of the
34 department of revenue on behalf of the hospital district, except for one
35 percent for the cost of collection which shall be deposited in the state's
36 general revenue fund, shall be deposited in a special trust fund, which

37 is hereby created and shall be known as the "Hospital District Sales Tax
38 Fund", and shall be used solely for the designated purposes. Moneys in
39 the fund shall not be deemed to be state funds, and shall not be
40 commingled with any funds of the state. The director may make
41 refunds from the amounts in the fund and credited to the district for
42 erroneous payments and overpayments made, and may redeem
43 dishonored checks and drafts deposited to the credit of such
44 district. Any funds in the special fund which are not needed for
45 current expenditures shall be invested in the same manner as other
46 funds are invested. Any interest and moneys earned on such
47 investments shall be credited to the fund.

48 4. The governing body of any hospital district that has adopted
49 the sales tax authorized in this section may submit the question of
50 repeal of the tax to the voters on any date available for elections for
51 the district. If a majority of the votes cast on the question by the
52 qualified voters voting thereon are in favor of the repeal, that repeal
53 shall become effective on December thirty-first of the calendar year in
54 which such repeal was approved.
55 If a majority of the votes cast on the question by the qualified voters
56 voting thereon are opposed to the repeal, then the sales tax authorized
57 in this section shall remain effective until the question is resubmitted
58 under this section to the qualified voters and the repeal is approved by
59 a majority of the qualified voters voting on the question.

60 5. Whenever the governing body of any hospital district that has
61 adopted the sales tax authorized in this section receives a petition,
62 signed by a number of registered voters of the district equal to at least
63 ten percent of the number of registered voters of the district voting in
64 the last gubernatorial election, calling for an election to repeal the
65 sales tax imposed under this section, the governing body shall submit
66 to the voters of the district a proposal to repeal the tax. If a majority
67 of the votes cast on the question by the qualified voters voting thereon
68 are in favor of the repeal, the repeal shall become effective on
69 December thirty-first of the calendar year in which such repeal was
70 approved. If a majority of the votes cast on the question by the
71 qualified voters voting thereon are opposed to the repeal, then the sales
72 tax authorized in this section shall remain effective until the question

73 is resubmitted under this section to the qualified voters and the repeal
74 is approved by a majority of the qualified voters voting on the question.

75 6. If the tax is repealed or terminated by any means, all funds
76 remaining in the special trust fund shall continue to be used solely for
77 the designated purposes, and the hospital district shall notify the
78 director of the department of revenue of the action at least ninety days
79 before the effective date of the repeal and the director may order
80 retention in the trust fund, for a period of one year, of two percent of
81 the amount collected after receipt of such notice to cover possible
82 refunds or overpayment of the tax and to redeem dishonored checks
83 and drafts deposited to the credit of such accounts. After one year has
84 elapsed after the effective date of abolition of the tax in such district,
85 the director shall remit the balance in the account to the district and
86 close the account of that district. The director shall notify each district
87 of each instance of any amount refunded or any check redeemed from
88 receipts due the district.

Section 1. 1. The governing body of any home rule city with
2 more than eighty-four thousand five hundred but fewer than eighty-
3 four thousand six hundred inhabitants is hereby authorized to impose,
4 by ordinance or order, a sales tax in the amount of up to one percent
5 on all retail sales made in such city which are subject to taxation under
6 the provisions of sections 144.010 to 144.525 for the purpose of capital
7 improvements for public safety for such city, including but not limited
8 to expenditures for new construction and equipment, repair and
9 maintenance of buildings and equipment, and for financing such capital
10 improvements for public safety. The tax authorized by this section
11 shall be in addition to any and all other sales taxes allowed by law,
12 except that no ordinance or order imposing a sales tax pursuant to the
13 provisions of this section shall be effective unless the governing body
14 of the city submits to the voters of the city, at a county or state general,
15 primary or special election, a proposal to authorize the governing body
16 of the city to impose a tax.

17 2. If the proposal submitted involves only authorization to
18 impose the tax authorized by this section, the ballot of submission shall
19 contain, but need not be limited to, the following language:

20 Shall the city of (city's name) impose a

21 citywide sales tax of (insert amount) for the purpose of capital
22 improvements for public safety of the city?

23 YES NO

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

27 If a majority of the votes cast on the proposal by the qualified voters
28 voting thereon are in favor of the proposal submitted pursuant to this
29 subsection, then the ordinance or order and any amendments thereto
30 shall be in effect on the first day of the second calendar quarter after
31 the director of revenue receives notification of adoption of the local
32 sales tax. If a proposal receives less than the required majority, then
33 the governing body of the city shall have no power to impose the sales
34 tax herein authorized unless and until the governing body of the city
35 shall again have submitted another proposal to authorize the governing
36 body of the city to impose the sales tax authorized by this section and
37 such proposal is approved by the required majority of the qualified
38 voters voting thereon. However, in no event shall a proposal pursuant
39 to this section be submitted to the voters sooner than twelve months
40 from the date of the last proposal pursuant to this section.

41 3. All revenue received by a city from the tax authorized under
42 the provisions of this section shall be deposited in a special trust fund
43 and shall be used solely for capital improvements for public safety for
44 such city for so long as the tax shall remain in effect.

45 4. Once the tax authorized by this section is abolished or is
46 terminated by any means, all funds remaining in the special trust fund
47 shall be used solely for capital improvements for public safety for the
48 city. Any funds in such special trust fund which are not needed for
49 current expenditures may be invested by the governing body in
50 accordance with applicable laws relating to the investment of other city
51 funds.

52 5. All sales taxes collected by the director of the department of
53 revenue under this section on behalf of any city, less one percent for
54 cost of collection which shall be deposited in the state's general
55 revenue fund after payment of premiums for surety bonds as provided

56 in section 32.087, shall be deposited in a special trust fund, which is
57 hereby created, to be known as the "City Capital Improvements for
58 Public Safety Sales Tax Trust Fund". The moneys in the trust fund
59 shall not be deemed to be state funds and shall not be commingled with
60 any funds of the state. The provisions of section 33.080 to the contrary
61 notwithstanding, money in this fund shall not be transferred and
62 placed to the credit of the general revenue fund. The director of the
63 department of revenue shall keep accurate records of the amount of
64 money in the trust and which was collected in each city imposing a
65 sales tax pursuant to this section, and the records shall be open to the
66 inspection of officers of the city and the public. Not later than the
67 tenth day of each month the director of the department of revenue shall
68 distribute all moneys deposited in the trust fund during the preceding
69 month to the city which levied the tax; such funds shall be deposited
70 with the city treasurer of each such city, and all expenditures of funds
71 arising from the trust fund shall be by an appropriation act to be
72 enacted by the governing body of each such city. Expenditures may be
73 made from the fund for any functions authorized in the ordinance or
74 order adopted by the governing body submitting the tax to the voters.

75 6. The director of the department of revenue may make refunds
76 from the amounts in the trust fund and credited to any city for
77 erroneous payments and overpayments made, and may redeem
78 dishonored checks and drafts deposited to the credit of such cities. If
79 any city abolishes the tax, the city shall notify the director of the
80 department of revenue of the action at least ninety days prior to the
81 effective date of the repeal and the director of the department of
82 revenue may order retention in the trust fund, for a period of one year,
83 of two percent of the amount collected after receipt of such notice to
84 cover possible refunds or overpayment of the tax and to redeem
85 dishonored checks and drafts deposited to the credit of such
86 accounts. After one year has elapsed after the effective date of
87 abolition of the tax in such city, the director of the department of
88 revenue shall remit the balance in the account to the city and close the
89 account of that city. The director of the department of revenue shall
90 notify each city of each instance of any amount refunded or any check
91 redeemed from receipts due the city.

92 **7. Except as modified in this section, all provisions of sections**
93 **32.085 and 32.087 shall apply to the tax imposed pursuant to this**
94 **section.**

 [140.660. The state tax commission shall prescribe the forms of all
2 certificates, blanks and books required under the provisions of this
3 law and shall, with the advice of the attorney general, decide all
4 questions that arise in reference to the true construction or
5 interpretation of this law, or any part thereof, with reference to the
6 powers and duties of county or township tax officers, and the
7 decision shall have force and effect until modified or annulled by
8 the judgment or decree of a court of competent jurisdiction.]

 Section B. Because of the need to adequately fund hospital districts in the
2 state, the repeal and reenactment of section 144.032 and the enactment of section
3 205.205 of section A of this act is deemed necessary for the immediate
4 preservation of the public health, welfare, peace and safety, and is hereby
5 declared to be an emergency act within the meaning of the constitution, and the
6 repeal and reenactment of section 144.032 and the enactment of section 205.205
7 of section A of this act shall be in full force and effect upon its passage and
8 approval.

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