

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
CONFERENCE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1442**

**95TH GENERAL ASSEMBLY**

3380L.07T

2010

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**AN ACT**

To repeal sections 67.1000, 67.1360, 67.1361, 67.2000, 70.220, 94.510, 94.577, 94.900, 94.902, 138.431, and 144.030, RSMo, and to enact in lieu thereof nineteen new sections relating to taxes, with an emergency clause for a certain section.

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

Section A. Sections 67.1000, 67.1360, 67.1361, 67.2000, 70.220, 94.510, 94.577, 2 94.900, 94.902, 138.431, and 144.030, RSMo, are repealed and nineteen new sections enacted 3 in lieu thereof, to be known as sections 67.1000, 67.1018, 67.1360, 67.1361, 67.2000, 70.220, 4 94.271, 94.510, 94.577, 94.832, 94.840, 94.900, 94.902, 94.1011, 137.1040, 138.431, 144.019, 5 144.030, and 1, to read as follows:

67.1000. 1. The governing body of any county or of any city which is the county seat 2 of any county or which now or hereafter has a population of more than three thousand five 3 hundred inhabitants and which has heretofore been authorized by the general assembly, or of any 4 other city which has a population of more than eighteen thousand and less than forty-five 5 thousand inhabitants located in a county of the first classification with a population over two 6 hundred thousand adjacent to a county of the first classification with a population over nine 7 hundred thousand, may impose a tax on the charges for all sleeping rooms paid by the transient 8 guests of hotels or motels situated in the city or county, which shall be not more than five percent 9 per occupied room per night, except that such tax shall not become effective unless the 10 governing body of the city or county submits to the voters of the city or county at an election

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.

11 permitted under section 115.123, RSMo, a proposal to authorize the governing body of the city  
12 or county to impose a tax under the provisions of this section and section 67.1002. The tax  
13 authorized by this section and section 67.1002 shall be in addition to the charge for the sleeping  
14 room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax  
15 shall be used by the city or county solely for funding a convention and visitors bureau which  
16 shall be a general not-for-profit organization with whom the city or county has contracted, and  
17 which is established for the purpose of promoting the city or county as a convention, visitor and  
18 tourist center. Such tax shall be stated separately from all other charges and taxes.

19         2. In any county of the third classification without a township form of government and  
20 with more than forty-one thousand one hundred but fewer than forty-one thousand two hundred  
21 inhabitants, "transient guests", as used in this section and section 67.1002, means a person or  
22 persons who occupy a room or rooms in a hotel or motel for ninety days or less during any  
23 calendar quarter.

24         **3. Provisions of this section to the contrary notwithstanding, the governing body**  
25 **of any home rule city with more than thirty-nine thousand six hundred but fewer than**  
26 **thirty-nine thousand seven hundred inhabitants and partially located in any county of the**  
27 **first classification with more than seventy-one thousand three hundred but fewer than**  
28 **seventy-one thousand four hundred inhabitants may impose a tax on the charges for all**  
29 **sleeping rooms paid by the transient guests of hotels or motels situated in the city, which**  
30 **shall be not more than seven percent per occupied room per night, except that such tax**  
31 **shall not become effective unless the governing body of such city submits to the voters of**  
32 **the city at an election permitted under section 115.123, a proposal to authorize the**  
33 **governing body of the city to impose a tax under the provisions of this section and section**  
34 **67.1002. The tax authorized by this section and section 67.1002 shall be in addition to the**  
35 **charge for the sleeping room and shall be in addition to any and all taxes imposed by law**  
36 **and the proceeds of such tax shall be used by the city solely for funding a convention and**  
37 **visitors bureau which shall be a general not-for-profit organization with whom the city has**  
38 **contracted, and which is established for the purpose of promoting the city as a convention,**  
39 **visitor, and tourist center. Such tax shall be stated separately from all other charges and**  
40 **taxes.**

**67.1018. 1. The governing body of any county of the third classification without a**  
2 **township form of government and with more than five thousand nine hundred but fewer**  
3 **than six thousand inhabitants may impose a tax on the charges for all sleeping rooms paid**  
4 **by the transient guests of hotels or motels situated in the county or a portion thereof, which**  
5 **shall not be more than five percent per occupied room per night, except that such tax shall**  
6 **not become effective unless the governing body of the county submits to the voters of the**

7 county at a state general or primary election a proposal to authorize the governing body  
 8 of the county to impose a tax under this section. The tax authorized in this section shall be  
 9 in addition to the charge for the sleeping room and all other taxes imposed by law, and fifty  
 10 percent of the proceeds of such tax shall be used by the county to fund law enforcement  
 11 with the remaining fifty percent of such proceeds to be used to fund the promotion of  
 12 tourism. Such tax shall be stated separately from all other charges and taxes.

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

15 Shall ..... (insert the name of the county) impose a tax on the charges for all  
 16 sleeping rooms paid by the transient guests of hotels and motels situated in ..... (name  
 17 of county) at a rate of .... (insert rate of percent) percent for the benefit of the county?

18  YES  NO

19  
 20 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
 21 favor of the question, then the tax shall become effective on the first day of the second  
 22 calendar quarter following the calendar quarter in which the election was held. If a  
 23 majority of the votes cast on the question by the qualified voters voting thereon are  
 24 opposed to the question, then the tax authorized by this section shall not become effective  
 25 unless and until the question is resubmitted under this section to the qualified voters of the  
 26 county and such question is approved by a majority of the qualified voters of the county  
 27 voting on the question.

67.1360. 1. The governing body of the following cities and counties may impose a  
 2 tax as provided in this section:

3 (1) A city with a population of more than seven thousand and less than seven thousand  
 4 five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than twelve  
 6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county  
 7 submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification  
 9 without a township form of government with a population of at least twenty-five thousand but  
 10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a  
 12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand  
 13 nine hundred fifty inhabitants in a county of the first classification with a charter form of  
 14 government and having a population of greater than six hundred thousand but less than nine  
 15 hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight  
17 thousand inhabitants in a county of the fourth classification having a population of greater than  
18 forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county  
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

21 (7) Any fourth class city having a population of more than two thousand five hundred  
22 but less than three thousand inhabitants in a county of the third classification having a population  
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than three thousand two hundred but  
25 less than three thousand three hundred located in a county of the third classification having a  
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and  
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a  
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a  
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight  
34 hundred but less than two thousand in a county of the third classification with a township form  
35 of government and a population of at least twenty-eight thousand but not more than thirty  
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two  
38 hundred but less than seven thousand five hundred within a county of the third classification with  
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred  
41 but less than three thousand one hundred inhabitants in a county of the third classification with  
42 a township form of government having a population of more than eight thousand four hundred  
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less  
45 than five hundred twenty inhabitants located in a county of the third classification with a  
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred  
48 but less than four thousand inhabitants located in a county of the third classification with a  
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred  
51 but less than four thousand five hundred inhabitants located in a county of the third classification

52 without a township form of government with a population greater than sixteen thousand but less  
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but  
55 less than two thousand six hundred inhabitants located in a county of the first classification  
56 without a charter form of government with a population of more than fifty-five thousand but less  
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but  
59 less than two thousand six hundred inhabitants located in a county of the third classification with  
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two  
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with  
63 a population greater than sixteen thousand but less than sixteen thousand two hundred  
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four  
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but  
68 less than nine thousand seven hundred inhabitants located in a county of the first classification  
69 without a charter form of government and with a population of more than one hundred  
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but  
72 less than five thousand three hundred inhabitants located in a county of the third classification  
73 without a township form of government and with more than twenty-four thousand five hundred  
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred  
76 but less than twenty thousand in a county of the first classification without a charter form of  
77 government and with a population of more than one hundred ninety-eight thousand but less than  
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but  
80 less than two thousand seven hundred inhabitants located in any county of the third classification  
81 without a township form of government and with more than fifteen thousand three hundred but  
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and  
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but  
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but  
88 fewer than six thousand five hundred inhabitants and located in more than one county through  
89 the creation of a tourism district which may include, in addition to the geographic area of such  
90 city, the area encompassed by the portion of the school district, located within a county of the  
91 first classification with more than ninety-three thousand eight hundred but fewer than  
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school  
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred  
95 but less than seven thousand eight hundred inhabitants located in a county of the first  
96 classification with more than ninety-three thousand eight hundred but less than ninety-three  
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but  
99 less than three thousand inhabitants located in a county of the first classification with more than  
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred  
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but  
103 less than nine thousand four hundred inhabitants; [or]

104 (32) Any city of the fourth classification with more than three thousand eight hundred  
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first  
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
107 thousand eight hundred inhabitants;

108 **(33) Any city of the fourth classification with more than one thousand eight**  
109 **hundred but fewer than one thousand nine hundred inhabitants and located in any county**  
110 **of the first classification with more than one hundred thirty-five thousand four hundred**  
111 **but fewer than one hundred thirty-five thousand five hundred inhabitants;**

112 **(34) Any county of the third classification without a township form of government**  
113 **and with more than twelve thousand one hundred but fewer than twelve thousand two**  
114 **hundred inhabitants; or**

115 **(35) Any city of the fourth classification with more than three thousand eight**  
116 **hundred but fewer than four thousand inhabitants and located in more than one county;**  
117 **provided, however, that motels owned by not-for-profit organizations are exempt.**

118 **2. The governing body of any city or county listed in subsection 1 of this section may**  
119 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,**  
120 **bed and breakfast inns and campgrounds and any docking facility which rents slips to**  
121 **recreational boats which are used by transients for sleeping, which shall be at least two percent,**  
122 **but not more than five percent per occupied room per night, except that such tax shall not**

123 become effective unless the governing body of the city or county submits to the voters of the city  
 124 or county at a state general, primary or special election, a proposal to authorize the governing  
 125 body of the city or county to impose a tax pursuant to the provisions of this section and section  
 126 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any  
 127 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law  
 128 and the proceeds of such tax shall be used by the city or county solely for funding the promotion  
 129 of tourism. Such tax shall be stated separately from all other charges and taxes.

67.1361. 1. The governing body of any county of the first classification without a charter  
 2 form of government and with more than eighty-five thousand nine hundred but less than  
 3 eighty-six thousand inhabitants and the governing body of any home rule city with more than  
 4 seventy-three thousand nine hundred but less than seventy-four thousand inhabitants may impose  
 5 a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and  
 6 breakfast inns and campgrounds and any docking facility which rents slips to recreational boats  
 7 which are used by transients for sleeping, which shall be at least two percent, but not more than  
 8 eight percent per occupied room or slip per night, except that such tax shall not become effective  
 9 unless the governing body of the county or city submits to the voters of the county or city at a  
 10 state general, primary or special election, a proposal to authorize the governing body of the  
 11 county or city to impose a tax pursuant to this section. The tax authorized by this section shall  
 12 be in addition to any charge paid to the owner or operator and shall be in addition to any and all  
 13 taxes imposed by law and the proceeds of such tax shall be used by the city or county for funding  
 14 the promotion of tourism and convention facilities **including capital expenditures therefor.**  
 15 Such tax shall be stated separately from all other charges and taxes.

16 2. Any tax imposed by a county pursuant to subsection 1 of this section shall apply only  
 17 to unincorporated areas of such county.

18 3. The question shall be submitted in substantially the following form:

19 Shall the ..... (city or county) levy a tax of ..... percent on each  
 20 sleeping room or campsite occupied and rented by transient guests and any docking facility  
 21 which rents slips to recreational boats which are used by transients for sleeping in the  
 22 ..... (city or county), where the proceeds of which shall be expended for promotion of  
 23 tourism and convention facilities?

24  YES  NO

25

26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 27 of the question, then the tax shall become effective on the first day of the calendar quarter  
 28 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 29 the question by the qualified voters voting thereon are opposed to the question, then the

30 governing body for the city or county shall have no power to impose the tax authorized by this  
31 section unless and until the governing body of the city or county again submits the question to  
32 the qualified voters of the city or county and such question is approved by a majority of the  
33 qualified voters voting on the question.

34 4. On and after the effective date of any tax authorized under the provisions of this  
35 section, the city or county may adopt one of the two following provisions for the collection and  
36 administration of the tax:

37 (1) The city or county may adopt rules and regulations for the internal collection of such  
38 tax by the city or county officers usually responsible for collection and administration of city or  
39 county taxes; or

40 (2) The city or county enter into an agreement with the director of revenue of the state  
41 of Missouri for the purpose of collecting the tax authorized in this section. In the event any city  
42 or county enters into an agreement with the director of revenue of the state of Missouri for the  
43 collection of the tax authorized in this section, the director of revenue shall perform all functions  
44 incident to the administration, collection, enforcement and operation of such tax, and the director  
45 of revenue shall collect the additional tax authorized under the provisions of this section. The  
46 tax authorized under the provisions of this section shall be collected and reported upon such  
47 forms and under such administrative rules and regulations as may be prescribed by the director  
48 of revenue, and the director of revenue shall retain an amount not to exceed one percent for cost  
49 of collection.

50 5. If a tax is imposed by a city or county under this section, the city or county may collect  
51 a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which  
52 shall be considered delinquent thirty days after the last day of each quarter.

53 6. As used in this section "transient guests" means a person or persons who occupy room  
54 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

67.2000. 1. This section shall be known as the "Exhibition Center and Recreational  
2 Facility District Act".

3 2. Whenever not less than fifty owners of real property located within any county of the  
4 first classification with more than seventy-one thousand three hundred but less than seventy-one  
5 thousand four hundred inhabitants, or any county of the first classification with more than one  
6 hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred  
7 inhabitants, or any county of the first classification with more than eighty-five thousand nine  
8 hundred but less than eighty-six thousand inhabitants, or any county of the second classification  
9 with more than fifty-two thousand six hundred but less than fifty-two thousand seven hundred  
10 inhabitants, or any county of the first classification with more than one hundred four thousand  
11 six hundred but less than one hundred four thousand seven hundred inhabitants, or any county

12 of the third classification without a township form of government and with more than seventeen  
13 thousand nine hundred but less than eighteen thousand inhabitants, or any county of the first  
14 classification with more than thirty-seven thousand but less than thirty-seven thousand one  
15 hundred inhabitants, or any county of the third classification without a township form of  
16 government and with more than twenty-three thousand five hundred but less than twenty-three  
17 thousand six hundred inhabitants, or any county of the third classification without a township  
18 form of government and with more than nineteen thousand three hundred but less than nineteen  
19 thousand four hundred inhabitants, or any county of the first classification with more than two  
20 hundred forty thousand three hundred but less than two hundred forty thousand four hundred  
21 inhabitants, **or any county of the third classification with a township form of government**  
22 **and with more than eight thousand nine hundred but fewer than nine thousand**  
23 **inhabitants, or any county of the third classification without a township form of**  
24 **government and with more than eighteen thousand nine hundred but fewer than nineteen**  
25 **thousand inhabitants, or any county of the third classification with a township form of**  
26 **government and with more than eight thousand but fewer than eight thousand one**  
27 **hundred inhabitants, or any county of the third classification with a township form of**  
28 **government and with more than eleven thousand five hundred but fewer than eleven**  
29 **thousand six hundred inhabitants,** desire to create an exhibition center and recreational facility  
30 district, the property owners shall file a petition with the governing body of each county located  
31 within the boundaries of the proposed district requesting the creation of the district. The district  
32 boundaries may include all or part of the counties described in this section. The petition shall  
33 contain the following information:

34 (1) The name and residence of each petitioner and the location of the real property  
35 owned by the petitioner;

36 (2) A specific description of the proposed district boundaries, including a map  
37 illustrating the boundaries; and

38 (3) The name of the proposed district.

39 3. Upon the filing of a petition pursuant to this section, the governing body of any county  
40 described in this section may, by resolution, approve the creation of a district. Any resolution  
41 to establish such a district shall be adopted by the governing body of each county located within  
42 the proposed district, and shall contain the following information:

43 (1) A description of the boundaries of the proposed district;

44 (2) The time and place of a hearing to be held to consider establishment of the proposed  
45 district;

46 (3) The proposed sales tax rate to be voted on within the proposed district; and

47 (4) The proposed uses for the revenue generated by the new sales tax.

48 4. Whenever a hearing is held as provided by this section, the governing body of each  
49 county located within the proposed district shall:

50 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of  
51 general circulation in each county located within the proposed district, with the first publication  
52 to occur not more than thirty days before the hearing, and the second publication to occur not  
53 more than fifteen days or less than ten days before the hearing;

54 (2) Hear all protests and receive evidence for or against the establishment of the  
55 proposed district; and

56 (3) Rule upon all protests, which determinations shall be final.

57 5. Following the hearing, if the governing body of each county located within the  
58 proposed district decides to establish the proposed district, it shall adopt an order to that effect;  
59 if the governing body of any county located within the proposed district decides to not establish  
60 the proposed district, the boundaries of the proposed district shall not include that county. The  
61 order shall contain the following:

62 (1) The description of the boundaries of the district;

63 (2) A statement that an exhibition center and recreational facility district has been  
64 established;

65 (3) The name of the district;

66 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section;  
67 and

68 (5) A declaration that the district is a political subdivision of the state.

69 6. A district established pursuant to this section may, at a general, primary, or special  
70 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of  
71 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,  
72 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the  
73 acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition  
74 center and recreational facilities. The ballot of submission shall be in substantially the following  
75 form:

76 Shall the ..... (name of district) impose a sales tax of one-fourth of one percent to fund  
77 the acquisition, construction, maintenance, operation, improvement, and promotion of an  
78 exhibition center and recreational facilities, for a period of ..... (insert number of years)?

79  YES  NO

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

82

83 If a majority of the votes cast in the portion of any county that is part of the proposed district  
84 favor the proposal, then the sales tax shall become effective in that portion of the county that is  
85 part of the proposed district on the first day of the first calendar quarter immediately following  
86 the election. If a majority of the votes cast in the portion of a county that is a part of the  
87 proposed district oppose the proposal, then that portion of such county shall not impose the sales  
88 tax authorized in this section until after the county governing body has submitted another such  
89 sales tax proposal and the proposal is approved by a majority of the qualified voters voting  
90 thereon. However, if a sales tax proposal is not approved, the governing body of the county shall  
91 not resubmit a proposal to the voters pursuant to this section sooner than twelve months from  
92 the date of the last proposal submitted pursuant to this section. If the qualified voters in two or  
93 more counties that have contiguous districts approve the sales tax proposal, the districts shall  
94 combine to become one district.

95 7. There is hereby created a board of trustees to administer any district created and the  
96 expenditure of revenue generated pursuant to this section consisting of four individuals to  
97 represent each county approving the district, as provided in this subsection. The governing body  
98 of each county located within the district, upon approval of that county's sales tax proposal, shall  
99 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging  
100 business located within the taxing district, or their designee, at least one shall be an owner of a  
101 lodging facility located within the district, or their designee, and all members shall reside in the  
102 district except that one nonlodging business owner, or their designee, and one lodging facility  
103 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five  
104 years of age and a resident of this state. Of the initial trustees appointed from each county, two  
105 shall hold office for two years, and two shall hold office for four years. Trustees appointed after  
106 expiration of the initial terms shall be appointed to a four-year term by the governing body of the  
107 county the trustee represents, with the initially appointed trustee to remain in office until a  
108 successor is appointed, and shall take office upon being appointed. Each trustee may be  
109 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the  
110 office was originally appointed. The trustees shall not receive compensation for their services,  
111 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and  
112 other officers necessary for its membership. Trustees may be removed if:

113 (1) By a two-thirds vote, the board moves for the member's removal and submits such  
114 motion to the governing body of the county from which the trustee was appointed; and

115 (2) The governing body of the county from which the trustee was appointed, by a  
116 majority vote, adopts the motion for removal.

117 8. The board of trustees shall have the following powers, authority, and privileges:

118 (1) To have and use a corporate seal;

119 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

120 (3) To enter into contracts, franchises, and agreements with any person or entity, public  
121 or private, affecting the affairs of the district, including contracts with any municipality, district,  
122 or state, or the United States, and any of their agencies, political subdivisions, or  
123 instrumentalities, for the funding, including without limitation interest rate exchange or swap  
124 agreements, planning, development, construction, acquisition, maintenance, or operation of a  
125 single exhibition center and recreational facilities or to assist in such activity. "Recreational  
126 facilities" means locations explicitly designated for public use where the primary use of the  
127 facility involves participation in hobbies or athletic activities;

128 (4) To borrow money and incur indebtedness and evidence the same by certificates,  
129 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district  
130 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,  
131 notes, and other obligations issued or delivered by the district may be secured by mortgage,  
132 pledge, or deed of trust of any or all of the property and income of the district. Every issue of  
133 such bonds, notes, or other obligations shall be payable out of property and revenues of the  
134 district and may be further secured by other property of the district, which may be pledged,  
135 assigned, mortgaged, or a security interest granted for such payment, without preference or  
136 priority of the first bonds issued, subject to any agreement with the holders of any other bonds  
137 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be  
138 authorized by resolution of the district board, and shall bear such date or dates, and shall mature  
139 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such  
140 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or  
141 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound  
142 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
143 manner, be payable in such place or places, and be subject to redemption as such resolution may  
144 provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may  
145 be sold at either public or private sale, at such interest rates, and at such price or prices as the  
146 district shall determine;

147 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and  
148 personal property in furtherance of district purposes;

149 (6) To refund any bonds, notes, or other obligations of the district without an election.  
150 The terms and conditions of refunding obligations shall be substantially the same as those of the  
151 original issue, and the board shall provide for the payment of interest at not to exceed the legal  
152 rate, and the principal of such refunding obligations in the same manner as is provided for the  
153 payment of interest and principal of obligations refunded;

154 (7) To have the management, control, and supervision of all the business and affairs of  
155 the district, and the construction, installation, operation, and maintenance of district  
156 improvements therein; to collect rentals, fees, and other charges in connection with its services  
157 or for the use of any of its facilities;

158 (8) To hire and retain agents, employees, engineers, and attorneys;

159 (9) To receive and accept by bequest, gift, or donation any kind of property;

160 (10) To adopt and amend bylaws and any other rules and regulations not in conflict with  
161 the constitution and laws of this state, necessary for the carrying on of the business, objects, and  
162 affairs of the board and of the district; and

163 (11) To have and exercise all rights and powers necessary or incidental to or implied  
164 from the specific powers granted by this section.

165 9. There is hereby created the "Exhibition Center and Recreational Facility District Sales  
166 Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section.  
167 The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall  
168 be used solely for the purposes authorized in this section. Moneys in the trust fund shall be  
169 considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The  
170 director of revenue shall invest moneys in the trust fund in the same manner as other funds are  
171 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.  
172 All sales taxes collected by the director of revenue pursuant to this section on behalf of the  
173 district, less one percent for the cost of collection which shall be deposited in the state's general  
174 revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,  
175 shall be deposited in the trust fund. The director of revenue shall keep accurate records of the  
176 amount of moneys in the trust fund which was collected in the district imposing a sales tax  
177 pursuant to this section, and the records shall be open to the inspection of the officers of each  
178 district and the general public. Not later than the tenth day of each month, the director of  
179 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the  
180 district. The director of revenue may authorize refunds from the amounts in the trust fund and  
181 credited to the district for erroneous payments and overpayments made, and may redeem  
182 dishonored checks and drafts deposited to the credit of the district.

183 10. The sales tax authorized by this section is in addition to all other sales taxes allowed  
184 by law. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo,  
185 apply to the sales tax imposed pursuant to this section.

186 11. Any sales tax imposed pursuant to this section shall not extend past the initial term  
187 approved by the voters unless an extension of the sales tax is submitted to and approved by the  
188 qualified voters in each county in the manner provided in this section. Each extension of the



225 dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and  
226 subscribe an oath to faithfully discharge the duties of the office, and shall give bond with  
227 sufficient security, approved by the governing bodies of the counties, to the use of the dissolved  
228 or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all  
229 powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of  
230 the district, shall pay over to the county treasurer of each county in the district and take receipt  
231 for all remaining moneys in amounts based on the ratio the levy of each county bears to the total  
232 levy for the district in the previous three years or since the establishment of the district,  
233 whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver  
234 to the clerk of the governing body of any county in the district all books, papers, records, and  
235 deeds belonging to the dissolved district.

70.220. 1. Any municipality or political subdivision of this state, as herein defined, may  
2 contract and cooperate with any other municipality or political subdivision, or with an elective  
3 or appointive official thereof, or with a duly authorized agency of the United States, or of this  
4 state, or with other states or their municipalities or political subdivisions, or with any private  
5 person, firm, association or corporation, for the planning, development, construction, acquisition  
6 or operation of any public improvement or facility, or for a common service; provided, that the  
7 subject and purposes of any such contract or cooperative action made and entered into by such  
8 municipality or political subdivision shall be within the scope of the powers of such municipality  
9 or political subdivision.

10 2. Any municipality or political subdivision of this state may contract with one or more  
11 adjacent municipalities or political subdivisions to share the tax revenues of such cooperating  
12 entities that are generated from real property and the improvements constructed thereon, if such  
13 real property is located within the boundaries of either or both municipalities or subdivisions and  
14 within three thousand feet of a common border of the contracting municipalities or political  
15 subdivisions. The purpose of such contract shall be within the scope of powers of each  
16 municipality or political subdivision. Municipalities or political subdivisions separated only by  
17 a public street, easement, or right-of-way shall be considered to share a common border for  
18 purposes of this subsection.

19 3. **Any home rule city with more than seventy-three thousand but fewer than**  
20 **seventy-five thousand inhabitants may contract with any county of the first classification**  
21 **with more than eighty-five thousand nine hundred but fewer than eighty-six thousand**  
22 **inhabitants to share tax revenues for the purpose of promoting tourism and the**  
23 **construction, maintenance, and improvement of convention center and recreational**  
24 **facilities. In the event an agreement for the distribution of tax revenues is entered into**  
25 **between a county of the first classification with more than eighty-five thousand nine**

26 **hundred but fewer than eighty-six thousand inhabitants and a home rule city with more**  
 27 **than seventy-three thousand but fewer than seventy-five thousand inhabitants, then all**  
 28 **revenue received from such taxes shall be distributed in accordance with the terms of said**  
 29 **agreement. For purposes of this subsection, the term "tax revenues" shall include tax**  
 30 **revenues generated from the imposition of a transient guest tax imposed under the**  
 31 **provisions of section 67.1361.**

32 **4.** If any contract or cooperative action entered into under this section is between a  
 33 municipality or political subdivision and an elective or appointive official of another  
 34 municipality or political subdivision, such contract or cooperative action shall be approved by  
 35 the governing body of the unit of government in which such elective or appointive official  
 36 resides.

37 [4.] **5.** In the event an agreement for the distribution of tax revenues is entered into  
 38 between a county of the first classification without a charter form of government and a  
 39 constitutional charter city with a population of more than one hundred forty thousand that is  
 40 located in said county prior to a vote to authorize the imposition of such tax, then all revenue  
 41 received from such tax shall be distributed in accordance with said agreement for so long as the  
 42 tax remains in effect or until the agreement is modified by mutual agreement of the parties.

**94.271. 1. The governing body of any city of the fourth classification with more**  
 2 **than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants**  
 3 **may impose a tax on the charges for all sleeping rooms paid by the transient guests of**  
 4 **hotels or motels situated in the city or a portion thereof, which shall not be more than five**  
 5 **percent per occupied room per night, except that such tax shall not become effective unless**  
 6 **the governing body of the city submits to the voters of the city at a state general or primary**  
 7 **election a proposal to authorize the governing body of the city to impose a tax under this**  
 8 **section. The tax authorized in this section shall be in addition to the charge for the sleeping**  
 9 **room and all other taxes imposed by law, and the proceeds of such tax shall be used by the**  
 10 **city for the promotion of tourism. Such tax shall be stated separately from all other**  
 11 **charges and taxes.**

12 **2. The ballot of submission for the tax authorized in this section shall be in**  
 13 **substantially the following form:**

14

15 **Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping rooms**  
 16 **paid by the transient guests of hotels and motels situated in ..... (name of city) at a rate**  
 17 **of ..... (insert rate of percent) percent for the purpose of promoting tourism?**

18

YES

NO

19

20 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
 21 **favor of the question, then the tax shall become effective on the first day of the second**  
 22 **calendar quarter following the calendar quarter in which the election was held. If a**  
 23 **majority of the votes cast on the question by the qualified voters voting thereon are**  
 24 **opposed to the question, then the tax authorized by this section shall not become effective**  
 25 **unless and until the question is resubmitted under this section to the qualified voters of the**  
 26 **city and such question is approved by a majority of the qualified voters of the city voting**  
 27 **on the question.**

28 **3. As used in this section, "transient guests" means a person or persons who occupy**  
 29 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**  
 30 **quarter.**

94.510. 1. Any city may, by a majority vote of its council or governing body, impose  
 2 a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500  
 3 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the  
 4 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city  
 5 submits to the voters of the city, at a public election, a proposal to authorize the legislative body  
 6 of the city to impose a tax under the provisions of sections 94.500 to 94.550.

7 The ballot of submission shall be in substantially the following form:

8 Shall the city of ..... (insert name of city) impose a city sales tax of  
 9 ..... (insert rate of percent) percent?

10  YES  NO

11  
 12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 13 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority  
 14 of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative  
 15 body of the city shall have no power to impose the tax herein authorized unless and until the  
 16 legislative body of the city shall again have submitted another proposal to authorize the  
 17 legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550,  
 18 and such proposal is approved by a majority of the qualified voters voting thereon.

19 2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of  
 20 one percent or one percent on the receipts from the sale at retail of all tangible personal property  
 21 or taxable services at retail within any city adopting such tax, if such property and services are  
 22 subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525,  
 23 RSMo; except that, each city not within a county may impose such tax at a rate not to exceed one  
 24 and three-eighths percent.

25           3. If any city in which a city tax has been imposed in the manner provided for in sections  
26 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall  
27 forward to the director of revenue by United States registered mail or certified mail a certified  
28 copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the  
29 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory  
30 added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed  
31 by the act shall be effective in the added territory or abolished in the detached territory on the  
32 effective date of the change of the city boundary.

33           **4. If any city abolishes the tax authorized under this section, the repeal of such tax**  
34 **shall become effective December thirty-first of the calendar year in which such abolishment**  
35 **was approved. Each city shall notify the director of revenue at least ninety days prior to**  
36 **the effective date of the expiration of the sales tax authorized by this section and the**  
37 **director of revenue may order retention in the trust fund, for a period of one year, of two**  
38 **percent of the amount collected after receipt of such notice to cover possible refunds or**  
39 **overpayment of such tax and to redeem dishonored checks and drafts deposited to the**  
40 **credit of such accounts. After one year has elapsed after the date of expiration of the tax**  
41 **authorized by this section in such city, the director of revenue shall remit the balance in**  
42 **the account to the city and close the account of that city. The director of revenue shall**  
43 **notify each city of each instance of any amount refunded or any check redeemed from**  
44 **receipts due the city.**

94.577. 1. The governing body of any municipality except those located in whole or in  
2 part within any first class county having a charter form of government and not containing any  
3 part of a city with a population of four hundred thousand or more and adjacent to a city not  
4 within a county for that part of the municipality located within such first class county is hereby  
5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half  
6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation  
7 under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of funding capital  
8 improvements, including the operation and maintenance of capital improvements, which may  
9 be funded by issuing bonds which will be retired by the revenues received from the sales tax  
10 authorized by this section or the retirement of debt under previously authorized bonded  
11 indebtedness. A municipality located in a charter county may impose a sales tax on all retail  
12 sales for capital improvements as provided in section 94.890. The tax authorized by this section  
13 shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing  
14 a sales tax under the provisions of this section shall be effective unless the governing body of the  
15 municipality submits to the voters of the municipality, at a municipal or state general, primary  
16 or special election, a proposal to authorize the governing body of the municipality to impose such

17 tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such  
18 bonds and their retirement by such tax, or to authorize the retirement of debt under previously  
19 authorized bonded indebtedness.

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

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

23 Shall the municipality of ..... (municipality's name) impose a sales tax of ..... (insert  
24 amount) for the purpose of funding capital improvements which may include the retirement of  
25 debt under previously authorized bonded indebtedness?

26  YES  NO

27

28 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
29 to the question, place an "X" in the box opposite "NO"; or

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

32 Shall the municipality of ..... (municipality's name) issue bonds in the amount .....  
33 of ..... (insert amount) to fund capital improvements and impose a sales tax of ..... (insert  
34 amount) to repay bonds?

35  YES  NO

36

37 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
38 to the question, place an "X" in box opposite "NO". If a majority of the votes cast on the  
39 proposal by the qualified voters voting thereon are in favor of the proposal, including when the  
40 proposal authorizes the reduction of debt under previously authorized bonded indebtedness under  
41 subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall  
42 be in effect, except that any proposal submitted under subdivision (2) of this subsection to issue  
43 bonds and impose a sales tax to retire such bonds must be approved by the constitutionally  
44 required percentage of the voters voting thereon to become effective. If a majority of the votes  
45 cast by the qualified voters voting are opposed to the proposal, then the governing body of the  
46 municipality shall have no power to issue any bonds or impose the sales tax authorized in this  
47 section unless and until the governing body of the municipality shall again have submitted  
48 another proposal to authorize the governing body of the municipality to issue any bonds or  
49 impose the sales tax authorized by this section, and such proposal is approved by the requisite  
50 majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant  
51 to this section be submitted to the voters sooner than twelve months from the date of the last  
52 proposal pursuant to this section, except that any municipality with a population of greater than

53 four hundred thousand and located within more than one county may submit a proposal pursuant  
54 to this section to the voters sooner than twelve months from the date of the last proposal  
55 submitted pursuant to this section if submitted to the voters on or before November 6, 2001.

56 3. All revenue received by a municipality from the tax authorized under the provisions  
57 of this section shall be deposited in a special trust fund and shall be used solely for capital  
58 improvements, including the operation and maintenance of capital improvements, for so long as  
59 the tax shall remain in effect. Once the tax authorized by this section is abolished or is  
60 terminated by any means, all funds remaining in the special trust fund required by this subsection  
61 shall be used solely for the maintenance of the capital improvements made with revenues raised  
62 by the tax authorized by this section. Any funds in the special trust fund required by this  
63 subsection which are not needed for current expenditures may be invested by the governing body  
64 in accordance with applicable laws relating to the investment of other municipal funds. The  
65 provisions of this subsection shall apply only to taxes authorized by this section which have not  
66 been imposed to retire bonds issued pursuant to this section.

67 4. All revenue received by a municipality which issues bonds under this section and  
68 imposes the tax authorized by this section to retire such bonds shall be deposited in a special  
69 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are  
70 required for the operation and maintenance of capital improvements. Once all of such bonds  
71 have been retired, all funds remaining in the special trust fund required by this subsection shall  
72 be used solely for the maintenance of the capital improvements made with the revenue received  
73 as a result of the issuance of such bonds. Any funds in the special trust fund required by this  
74 subsection which are not needed to meet current obligations under the bonds issued under this  
75 section may be invested by the governing body in accordance with applicable laws relating to  
76 the investment of other municipal funds. The provisions of this subsection shall apply only to  
77 taxes authorized by this section which have been imposed to retire bonds issued under this  
78 section.

79 5. After the effective date of any tax imposed under the provisions of this section, the  
80 director of revenue shall perform all functions incident to the administration, collection,  
81 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to  
82 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
83 Missouri the additional tax authorized under the authority of this section. The tax imposed  
84 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall  
85 be collected together and reported upon such forms and under such administrative rules and  
86 regulations as may be prescribed by the director of revenue. Except as modified in this section,  
87 all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this  
88 section.

89           6. No tax imposed pursuant to this section for the purpose of retiring bonds issued under  
90 this section may be terminated until all of such bonds have been retired.

91           7. In any city not within a county, no tax shall be imposed pursuant to this section for  
92 the purpose of funding in whole or in part the construction, operation or maintenance of a sports  
93 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility  
94 or anything incidental or necessary to a complex suitable for any type of professional sport or  
95 recreation, either upon, above or below the ground.

96           8. Any tax imposed under this section in any home rule city with more than four hundred  
97 thousand inhabitants and located in more than one county solely for public transit purposes shall  
98 not be considered economic activity taxes as such term is defined under sections 99.805 and  
99 99.918, RSMo, and tax revenues derived from such tax shall not be subject to allocation under  
100 the provisions of subsection 3 of section 99.845, RSMo, or subsection 4 of section 99.957,  
101 RSMo.

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

115           **10. If any city abolishes the tax authorized under this section, the repeal of such tax**  
116 **shall become effective December thirty-first of the calendar year in which such abolishment**  
117 **was approved. Each city shall notify the director of revenue at least ninety days prior to**  
118 **the effective date of the expiration of the sales tax authorized by this section and the**  
119 **director of revenue may order retention in the trust fund, for a period of one year, of two**  
120 **percent of the amount collected after receipt of such notice to cover possible refunds or**  
121 **overpayment of such tax and to redeem dishonored checks and drafts deposited to the**  
122 **credit of such accounts. After one year has elapsed after the date of expiration of the tax**  
123 **authorized by this section in such city, the director of revenue shall remit the balance in**  
124 **the account to the city and close the account of that city. The director of revenue shall**

125 notify each city of each instance of any amount refunded or any check redeemed from  
126 receipts due the city.

94.832. 1. The governing body of any city of the third classification with more than  
2 four thousand seven hundred but fewer than four thousand eight hundred inhabitants and  
3 located in any county of the first classification with more than one hundred eighty-four  
4 thousand but fewer than one hundred eighty-eight thousand inhabitants may impose, by  
5 order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests  
6 of hotels or motels situated in the city or a portion thereof. The tax shall be not more than  
7 five percent per occupied room per night, and shall be imposed solely for the purpose of  
8 funding tourism and infrastructure improvements. The tax authorized in this section shall  
9 be in addition to the charge for the sleeping room and all other taxes imposed by law, and  
10 shall be stated separately from all other charges and taxes.

11 2. No such order or ordinance shall become effective unless the governing body of  
12 the city submits to the voters of the city at a state general, primary, or special election a  
13 proposal to authorize the governing body of the city to impose a tax under this section. If  
14 a majority of the votes cast on the question by the qualified voters voting thereon are in  
15 favor of the question, then the tax shall become effective on the first day of the second  
16 calendar quarter following the calendar quarter in which the election was held. If a  
17 majority of the votes cast on the question by the qualified voters voting thereon are  
18 opposed to the question, then the tax shall not become effective unless and until the  
19 question is resubmitted under this section to the qualified voters of the city and such  
20 question is approved by a majority of the qualified voters voting on the question.

21 3. All revenue generated by the tax shall be collected by the city collector of  
22 revenue, shall be deposited in a special trust fund, and shall be used solely for the  
23 designated purposes. If the tax is repealed, all funds remaining in the special trust fund  
24 shall continue to be used solely for the designated purposes. Any funds in the special trust  
25 fund that are not needed for current expenditures may be invested by the governing body  
26 in accordance with applicable laws relating to the investment of other city funds. Any  
27 interest and moneys earned on such investments shall be credited to the fund.

28 4. The governing body of any city that has adopted the tax authorized in this  
29 section may submit the question of repeal of the tax to the voters on any date available for  
30 elections for the city. If a majority of the votes cast on the proposal are in favor of the  
31 repeal, that repeal shall become effective on December thirty-first of the calendar year in  
32 which such repeal was approved. If a majority of the votes cast on the question by the  
33 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this  
34 section shall remain effective until the question is resubmitted under this section to the

35 qualified voters of the city, and the repeal is approved by a majority of the qualified voters  
36 voting on the question.

37 5. Whenever the governing body of any city that has adopted the tax authorized in  
38 this section receives a petition, signed by a number of registered voters of the city equal to  
39 at least ten percent of the number of registered voters of the city voting in the last  
40 gubernatorial election, calling for an election to repeal the tax imposed under this section,  
41 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a  
42 majority of the votes cast on the question by the qualified voters voting thereon are in favor  
43 of the repeal, that repeal shall become effective on December thirty-first of the calendar  
44 year in which such repeal was approved. If a majority of the votes cast on the question by  
45 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain  
46 effective until the question is resubmitted under this section to the qualified voters of the  
47 city and the repeal is approved by a majority of the qualified voters voting on the question.

48 6. As used in this section, "transient guests" means a person or persons who occupy  
49 a room or rooms in a hotel or motel for thirty-one days or less during any calendar  
50 quarter.

94.840. 1. The governing body of any city of the fourth classification with more  
2 than thirty thousand three hundred but fewer than thirty thousand seven hundred  
3 inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient  
4 guests of hotels or motels situated in the city or a portion thereof, which shall not be more  
5 than five percent per occupied room per night, except that such tax shall not become  
6 effective unless the governing body of the city submits to the voters of the city at a state  
7 general, primary, or special election a proposal to authorize the governing body of the city  
8 to impose a tax under this section. The tax authorized in this section shall be in addition  
9 to the charge for the sleeping room and all other taxes imposed by law, and the proceeds  
10 of such tax shall be used by the city for the promotion, operation, and development of  
11 tourism and convention facilities. Such tax shall be stated separately from all other  
12 charges and taxes.

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

15 Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
16 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at  
17 a rate of .... (insert rate of percent) percent for the purpose of the promotion, operation,  
18 and development of tourism and convention facilities?

19  YES  NO

20

21 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
 22 **favor of the question, then the tax shall become effective on the first day of the second**  
 23 **calendar quarter following the calendar quarter in which the election was held. If a**  
 24 **majority of the votes cast on the question by the qualified voters voting thereon are**  
 25 **opposed to the question, then the tax authorized by this section shall not become effective**  
 26 **unless and until the question is resubmitted under this section to the qualified voters of the**  
 27 **city and such question is approved by a majority of the qualified voters of the city voting**  
 28 **on the question.**

29 **3. As used in this section, "transient guests" means a person or persons who occupy**  
 30 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**  
 31 **quarter.**

94.900. 1. The governing body of any city of the third classification with more than ten  
 2 thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly  
 3 within a county of the first classification with more than one hundred eighty-four thousand but  
 4 less than one hundred eighty-eight thousand inhabitants, or any city of the fourth classification  
 5 with more than eight thousand nine hundred but fewer than nine thousand inhabitants, **or any**  
 6 **city of the fourth classification with more than two thousand six hundred but fewer than**  
 7 **two thousand seven hundred inhabitants and located in any county of the first**  
 8 **classification with more than eighty-two thousand but fewer than eighty-two thousand one**  
 9 **hundred inhabitants, or any home rule city with more than forty-eight thousand but fewer**  
 10 **than forty-nine thousand inhabitants** is hereby authorized to impose, by ordinance or order,  
 11 a sales tax in the amount of up to one-half of one percent on all retail sales made in such city  
 12 which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for  
 13 the purpose of improving the public safety for such city, including but not limited to expenditures  
 14 on equipment, city employee salaries and benefits, and facilities for police, fire and emergency  
 15 medical providers. The tax authorized by this section shall be in addition to any and all other  
 16 sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to  
 17 the provisions of this section shall be effective unless the governing body of the city submits to  
 18 the voters of the city, at a county or state general, primary or special election, a proposal to  
 19 authorize the governing body of the city to impose a tax.

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

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

25  YES  NO

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

28

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

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

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

48           5. All sales taxes collected by the director of the department of revenue under this  
49 section on behalf of any city, less one percent for cost of collection which shall be deposited in  
50 the state's general revenue fund after payment of premiums for surety bonds as provided in  
51 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created, to be  
52 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not  
53 be deemed to be state funds and shall not be commingled with any funds of the state. The  
54 provisions of section 33.080, RSMo, to the contrary notwithstanding, money in this fund shall  
55 not be transferred and placed to the credit of the general revenue fund. The director of the  
56 department of revenue shall keep accurate records of the amount of money in the trust and which  
57 was collected in each city imposing a sales tax pursuant to this section, and the records shall be  
58 open to the inspection of officers of the city and the public. Not later than the tenth day of each  
59 month the director of the department of revenue shall distribute all moneys deposited in the trust  
60 fund during the preceding month to the city which levied the tax; such funds shall be deposited  
61 with the city treasurer of each such city, and all expenditures of funds arising from the trust fund

62 shall be by an appropriation act to be enacted by the governing body of each such city.  
63 Expenditures may be made from the fund for any functions authorized in the ordinance or order  
64 adopted by the governing body submitting the tax to the voters.

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

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

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

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

19 Shall the city of ..... (city's name) impose a citywide sales tax at  
20 a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of  
21 the city?

22  YES  NO

23

24 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
25 to the question, place an "X" in the box opposite "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 ordinance or order and any amendments to the order or ordinance shall  
29 become effective on the first day of the second calendar quarter after the director of revenue  
30 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal  
31 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become  
32 effective unless the proposal is resubmitted under this section to the qualified voters and such  
33 proposal is approved by a majority of the qualified voters voting on the proposal. However, in  
34 no event shall a proposal under this section be submitted to the voters sooner than twelve months  
35 from the date of the last proposal under this section.

36 3. Any sales tax imposed under this section shall be administered, collected, enforced,  
37 and operated as required in section 32.087, RSMo. All sales taxes collected by the director of  
38 the department of revenue under this section on behalf of any city, less one percent for cost of  
39 collection which shall be deposited in the state's general revenue fund after payment of premiums  
40 for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund,  
41 which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax  
42 Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not  
43 be commingled with any funds of the state. The provisions of section 33.080, RSMo, to the  
44 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of  
45 the general revenue fund. The director shall keep accurate records of the amount of money in  
46 the trust fund and which was collected in each city imposing a sales tax under this section, and  
47 the records shall be open to the inspection of officers of the city and the public. Not later than  
48 the tenth day of each month the director shall distribute all moneys deposited in the trust fund  
49 during the preceding month to the city which levied the tax. Such funds shall be deposited with  
50 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall  
51 be by an appropriation act to be enacted by the governing body of each such city. Expenditures  
52 may be made from the fund for any functions authorized in the ordinance or order adopted by  
53 the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining  
54 in the special trust fund shall continue to be used solely for the designated purposes. Any funds

55 in the special trust fund which are not needed for current expenditures shall be invested in the  
56 same manner as other funds are invested. Any interest and moneys earned on such investments  
57 shall be credited to the fund.

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

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

72 Shall ..... (insert the name of the city) repeal the sales tax  
73 imposed at a rate of ..... (insert rate of percent) percent for the purpose of improving the public  
74 safety of the city?

75  YES  NO

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

83 6. Whenever the governing body of any city that has adopted the sales tax authorized in  
84 this section receives a petition, signed by ten percent of the registered voters of the city voting  
85 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
86 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
87 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
88 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
89 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
90 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the

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

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

**94.1011. 1. The governing body of any city of the third classification with more  
2 than three thousand five hundred but fewer than three thousand six hundred inhabitants  
3 may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the  
4 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall  
5 be not more than three percent per occupied room per night, and shall be imposed solely  
6 for the purpose of funding the construction, maintenance, and repair of a multipurpose  
7 conference and convention center. The tax authorized in this section shall be in addition  
8 to the charge for the sleeping room and all other taxes imposed by law, and shall be stated  
9 separately from all other charges and taxes.**

**10 2. No such order or ordinance shall become effective unless the governing body of  
11 the city submits to the voters of the city at a state general, primary, or special election a  
12 proposal to authorize the governing body of the city to impose a tax under this section. If  
13 a majority of the votes cast on the question by the qualified voters voting thereon are in  
14 favor of the question, then the tax shall become effective on the first day of the second  
15 calendar quarter following the calendar quarter in which the election was held. If a  
16 majority of the votes cast on the question by the qualified voters voting thereon are  
17 opposed to the question, then the tax shall not become effective unless and until the  
18 question is resubmitted under this section to the qualified voters of the city and such  
19 question is approved by a majority of the qualified voters voting on the question.**

**20 3. All revenue generated by the tax shall be collected by the city collector of  
21 revenue, shall be deposited in a special trust fund, and shall be used solely for the  
22 designated purposes. If the tax is repealed, all funds remaining in the special trust fund  
23 shall continue to be used solely for the designated purposes. Any funds in the special trust  
24 fund that are not needed for current expenditures may be invested by the governing body  
25 in accordance with applicable laws relating to the investment of other city funds. Any  
26 interest and moneys earned on such investments shall be credited to the fund.**

**27 4. The governing body of any city that has adopted the tax authorized in this  
28 section may submit the question of repeal of the tax to the voters on any date available for  
29 elections for the city. If a majority of the votes cast on the proposal are in favor of the  
30 repeal, that repeal shall become effective on December thirty-first of the calendar year in  
31 which such repeal was approved. If a majority of the votes cast on the question by the  
32 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this**

33 section shall remain effective until the question is resubmitted under this section to the  
34 qualified voters of the city, and the repeal is approved by a majority of the qualified voters  
35 voting on the question.

36 **5. Whenever the governing body of any city that has adopted the tax authorized in**  
37 **this section receives a petition, signed by a number of registered voters of the city equal to**  
38 **at least two percent of the number of registered voters of the city voting in the last**  
39 **gubernatorial election, calling for an election to repeal the tax imposed under this section,**  
40 **the governing body shall submit to the voters of the city a proposal to repeal the tax. If a**  
41 **majority of the votes cast on the question by the qualified voters voting thereon are in favor**  
42 **of the repeal, that repeal shall become effective on December thirty-first of the calendar**  
43 **year in which such repeal was approved. If a majority of the votes cast on the question by**  
44 **the qualified voters voting thereon are opposed to the repeal, then the tax shall remain**  
45 **effective until the question is resubmitted under this section to the qualified voters of the**  
46 **city and the repeal is approved by a majority of the qualified voters voting on the question.**

47 **6. As used in this section, "transient guests" means a person or persons who occupy**  
48 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**  
49 **quarter.**

**137.1040. 1. In addition to other levies authorized by law, the county commission**  
2 **in counties not adopting an alternative form of government and the proper administrative**  
3 **body in counties adopting an alternative form of government, or the governing body of any**  
4 **city, town, or village, in their discretion may levy an additional tax, not to exceed one**  
5 **quarter of one cent on each one hundred dollars assessed valuation, on all taxable real**  
6 **property located within such city, town, village, or county, all of such tax to be collected**  
7 **and allocated to the city, town, village, or county treasury, where it shall be known and**  
8 **designated as the "Cemetery Maintenance Trust Fund" to be used for the upkeep and**  
9 **maintenance of cemeteries located within such city, town, village, or county.**

10 **2. To the extent necessary to comply with article X, section 22(a) of the Missouri**  
11 **Constitution, for any city, town, village, or county with a tax levy at or above the**  
12 **limitations provided under article X, section 11(b), no ordinance adopted under this section**  
13 **shall become effective unless the county commission or proper administrative body of the**  
14 **county, or governing body of the city, town, or village submits to the voters of the city,**  
15 **town, village, or county at a state general, primary, or special election a proposal to**  
16 **authorize the imposition of a tax under this section. The tax authorized under this section**  
17 **shall be levied and collected in the same manner as other real property taxes are levied and**  
18 **collected within the city, town, village, or county. Such tax shall be in addition to all other**  
19 **taxes imposed on real property, and shall be stated separately from all other charges and**

20 taxes. Such tax shall not become effective unless the county commission or proper  
21 administrative body of the county or governing body of the city, town, or village, by order  
22 or ordinance, submits to the voters of the county a proposal to authorize the city, town,  
23 village, or county to impose a tax under this section on any day available for such city,  
24 town, village, or county to hold elections or at a special election called for that purpose.

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

27 Shall ..... (insert the name of the city, town, village, or county) impose a tax on all  
28 real property situated in ..... (name of the city, town, village, or county) at a rate of .....  
29 (insert rate not to exceed one quarter of one cent per one hundred dollars assessed  
30 valuation) for the sole purpose of providing funds for the maintenance, upkeep, and  
31 preservation of city, town, village, or county cemeteries?

32  YES  NO

33

34 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
35 favor of the question, then the tax shall become effective on the first day of the second  
36 calendar quarter immediately following notification to the city, town, village, or county  
37 collector. If a majority of the votes cast on the question by the qualified voters voting  
38 thereon are opposed to the question, then the tax shall not become effective unless and until  
39 the question is resubmitted under this section to the qualified voters and such question is  
40 approved by a majority of the qualified voters voting on the question.

41 4. The tax imposed under this section shall be known as the "Cemetery  
42 Maintenance Tax". Each city, town, village, or county imposing a tax under this section  
43 shall establish separate trust funds to be known as the "Cemetery Maintenance Trust  
44 Fund". The city, town, village, or county treasurer shall deposit the revenue derived from  
45 the tax imposed under this section for cemetery purposes in the city, town, village, or  
46 county cemetery maintenance trust fund. The proceeds of such tax shall be appropriated  
47 by the county commission or appropriate administrative body, or the governing body of  
48 the city, town, or village exclusively for the maintenance, upkeep, and preservation of  
49 cemeteries located within the jurisdiction of such commission or body.

50 5. All applicable provisions in this chapter relating to property tax shall apply to  
51 the collection of any tax imposed under this section.

138.431. 1. To hear and decide appeals pursuant to section 138.430, the commission  
2 shall appoint one or more hearing officers. The hearing officers shall be subject to supervision  
3 by the commission. No person shall participate on behalf of the commission in any case in  
4 which such person is an interested party.

5           2. The commission may assign such appeals as it deems fit to a hearing officer for  
6 disposition.

7           **(1) The assignment shall be deemed made when the scheduling order is first issued**  
8 **by the commission and signed by the hearing officer assigned, unless another hearing**  
9 **officer is assigned to the case for disposition by other language in said order.**

10           **(2) A change of hearing officer, or a reservation of the appeal for disposition as**  
11 **described in subsection 3 of this section, shall be ordered by the commission in any appeal**  
12 **upon the timely filing of a written application by a party to disqualify the hearing officer**  
13 **assigned. The application shall be filed within thirty days from the assignment of any**  
14 **appeal to a hearing officer and need not allege or prove any cause for such change and**  
15 **need not be verified. No more than one change of hearing officer shall be allowed for each**  
16 **party in any appeal.**

17           **3.** The commission may, in its discretion, reserve such appeals as it deems fit to be heard  
18 and decided by the full commission, a quorum thereof, or any commissioner, subject to the  
19 provisions of section 138.240, and, in such case, the decision shall be final, subject to judicial  
20 review in the manner provided in subsection 4 of section 138.470.

21           **[3.] 4.** The manner in which appeals shall be presented and the conduct of hearings shall  
22 be made in accordance with rules prescribed by the commission for determining the rights of the  
23 parties; provided that, the commission, with the consent of all the parties, may refer an appeal  
24 to mediation. The commission shall promulgate regulations for mediation pursuant to this  
25 section. No regulation or portion of a regulation promulgated pursuant to the authority of this  
26 section shall become effective unless it has been promulgated pursuant to the provisions of  
27 chapter 536, RSMo. There shall be no presumption that the assessor's valuation is correct. A  
28 full and complete record shall be kept of all proceedings. All testimony at any hearing shall be  
29 recorded but need not be transcribed unless the matter is further appealed.

30           **[4.] 5.** Unless an appeal is voluntarily dismissed, a hearing officer, after affording the  
31 parties reasonable opportunity for fair hearing, shall issue a decision and order affirming,  
32 modifying, or reversing the determination of the board of equalization, and correcting any  
33 assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may,  
34 prior to the decision being rendered, transfer to another hearing officer the proceedings on an  
35 appeal determination before a hearing officer. The complainant, respondent-assessor, or other  
36 party shall be duly notified of a hearing officer's decision and order, together with findings of fact  
37 and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to  
38 section 138.432.

39           **[5.] 6.** All decisions issued pursuant to this section or section 138.432 by the commission  
40 or any of its duly assigned hearing officers shall be issued no later than sixty days after the

41 hearing on the matter to be decided is held or the date on which the last party involved in such  
42 matter files his or her brief, whichever event later occurs.

**144.019. 1. Notwithstanding any other provision of law to the contrary, when a  
2 purchase of tangible personal property or service subject to tax is made for the purpose of  
3 resale, such purchase is exempt or excluded under this chapter if the subsequent sale is  
4 subject to a tax in this or any other state, is for resale, is excluded from tax under this  
5 chapter, is subject to tax but exempt under this chapter, or is exempt from the sales tax  
6 laws of another state if the subsequent sale is in such other state. The purchase of tangible  
7 personal property by a taxpayer shall not be deemed to be for resale if such property is  
8 used or consumed by the taxpayer in providing a service on which tax is not imposed by  
9 subsection 1 of section 144.020, except purchases made in fulfillment of any obligation  
10 under a defense contract with the United States government.**

**11 2. For purposes of subdivision (2) of subsection 1 of section 144.020, the operator  
12 of a place of amusement, entertainment or recreation, including games or athletic events,  
13 must remit tax on the amount paid for admissions or seating accommodations, or fees paid  
14 to, or in such place of amusement, entertainment or recreation. Any subsequent sale of  
15 such admissions or seating accommodations shall not be subject to tax if the initial sale was  
16 an arms length transaction for fair market value with an unaffiliated entity. If the sale of  
17 such admissions or seating accommodations is exempt or excluded from payment of sales  
18 and use taxes, this provision does not require the place of amusement, entertainment, or  
19 recreation to remit tax on that sale.**

**20 3. For purposes of subdivision (6) of subsection 1 of section 144.020, the operator  
21 of a hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin,  
22 tourist camp, or other place in which rooms, meals, or drinks are regularly served to the  
23 public must remit tax on the amount of sales or charges for all rooms, meals, and drinks  
24 furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,  
25 tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly  
26 served to the public. Any subsequent sale of such rooms, meals, or drinks shall not be  
27 subject to tax if the initial sale was an arms length transaction for fair market value with  
28 an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or excluded  
29 from payment of sales and use taxes, this provision does not require the hotel, motel,  
30 tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or  
31 other place in which rooms, meals, or drinks are regularly served to the public to remit tax  
32 on that sale.**

**33 4. The provisions of this section are intended to clarify the exemption or exclusion  
34 of purchases for resale from sales and use taxes as originally enacted in this chapter.**

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

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

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

26 (2) Materials, manufactured goods, machinery and parts which when used in 27 manufacturing, processing, compounding, mining, producing or fabricating become a component 28 part or ingredient of the new personal property resulting from such manufacturing, processing, 29 compounding, mining, producing or fabricating and which new personal property is intended to 30 be sold ultimately for final use or consumption; and materials, including without limitation, 31 gases and manufactured goods, including without limitation slagging materials and firebrick, 32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting 33 with or by becoming, in whole or in part, component parts or ingredients of steel products 34 intended to be sold ultimately for final use or consumption;

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

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

54 (5) Machinery and equipment, and parts and the materials and supplies solely required  
55 for the installation or construction of such machinery and equipment, purchased and used to  
56 establish new or to expand existing manufacturing, mining or fabricating plants in the state if  
57 such machinery and equipment is used directly in manufacturing, mining or fabricating a product  
58 which is intended to be sold ultimately for final use or consumption;

59 (6) Tangible personal property which is used exclusively in the manufacturing,  
60 processing, modification or assembling of products sold to the United States government or to  
61 any agency of the United States government;

62 (7) Animals or poultry used for breeding or feeding purposes;

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

66 (9) The rentals of films, records or any type of sound or picture transcriptions for public  
67 commercial display;

68 (10) Pumping machinery and equipment used to propel products delivered by pipelines  
69 engaged as common carriers;

70 (11) Railroad rolling stock for use in transporting persons or property in interstate  
71 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or  
72 more or trailers used by common carriers, as defined in section 390.020, RSMo, in the  
73 transportation of persons or property;

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

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

88 (14) Machinery, equipment, appliances and devices purchased or leased and used solely  
89 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies  
90 solely required for the installation, construction or reconstruction of such machinery, equipment,  
91 appliances and devices;

92 (15) Machinery, equipment, appliances and devices purchased or leased and used solely  
93 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies  
94 solely required for the installation, construction or reconstruction of such machinery, equipment,  
95 appliances and devices;

96 (16) Tangible personal property purchased by a rural water district;

97 (17) All amounts paid or charged for admission or participation or other fees paid by or  
98 other charges to individuals in or for any place of amusement, entertainment or recreation, games  
99 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a  
100 municipality or other political subdivision where all the proceeds derived therefrom benefit the  
101 municipality or other political subdivision and do not inure to any private person, firm, or  
102 corporation;

103 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,  
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of  
105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically

106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally  
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to  
108 administer those items, including samples and materials used to manufacture samples which may  
109 be dispensed by a practitioner authorized to dispense such samples and all sales of medical  
110 oxygen, home respiratory equipment and accessories, hospital beds and accessories and  
111 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,  
112 electronic Braille equipment and, if purchased by or on behalf of a person with one or more  
113 physical or mental disabilities to enable them to function more independently, all sales of  
114 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and  
115 augmentative communication devices, and items used solely to modify motor vehicles to permit  
116 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or  
117 nonprescription drugs to individuals with disabilities;

118 (19) All sales made by or to religious and charitable organizations and institutions in  
119 their religious, charitable or educational functions and activities and all sales made by or to all  
120 elementary and secondary schools operated at public expense in their educational functions and  
121 activities;

122 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce  
123 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,  
124 including fraternal organizations which have been declared tax-exempt organizations pursuant  
125 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or  
126 charitable functions and activities and all sales made to eleemosynary and penal institutions and  
127 industries of the state, and all sales made to any private not-for-profit institution of higher  
128 education not otherwise excluded pursuant to subdivision (19) of this subsection or any  
129 institution of higher education supported by public funds, and all sales made to a state relief  
130 agency in the exercise of relief functions and activities;

131 (21) All ticket sales made by benevolent, scientific and educational associations which  
132 are formed to foster, encourage, and promote progress and improvement in the science of  
133 agriculture and in the raising and breeding of animals, and by nonprofit summer theater  
134 organizations if such organizations are exempt from federal tax pursuant to the provisions of the  
135 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any  
136 fair conducted by a county agricultural and mechanical society organized and operated pursuant  
137 to sections 262.290 to 262.530, RSMo;

138 (22) All sales made to any private not-for-profit elementary or secondary school, all sales  
139 of feed additives, medications or vaccines administered to livestock or poultry in the production  
140 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for  
141 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,

142 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying  
143 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as  
144 defined in section 142.028, RSMo, natural gas, propane, and electricity used by an eligible new  
145 generation cooperative or an eligible new generation processing entity as defined in section  
146 348.432, RSMo, and all sales of farm machinery and equipment, other than airplanes, motor  
147 vehicles and trailers. As used in this subdivision, the term "feed additives" means tangible  
148 personal property which, when mixed with feed for livestock or poultry, is to be used in the  
149 feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes  
150 adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used  
151 to improve or enhance the effect of a pesticide and the foam used to mark the application of  
152 pesticides and herbicides for the production of crops, livestock or poultry. As used in this  
153 subdivision, the term "farm machinery and equipment" means new or used farm tractors and such  
154 other new or used farm machinery and equipment and repair or replacement parts thereon, and  
155 supplies and lubricants used exclusively, solely, and directly for producing crops, raising and  
156 feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale  
157 at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel  
158 therefor which is:

- 159 (a) Used exclusively for agricultural purposes;  
160 (b) Used on land owned or leased for the purpose of producing farm products; and  
161 (c) Used directly in producing farm products to be sold ultimately in processed form or  
162 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold  
163 ultimately in processed form at retail;

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

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

176 (b) Regulated utility sellers shall determine whether individual purchases are exempt or  
177 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file

178 with and approved by the Missouri public service commission. Sales and purchases made  
179 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf  
180 of the occupants of residential apartments or condominiums through a single or master meter,  
181 including service for common areas and facilities and vacant units, shall be considered as sales  
182 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales  
183 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility  
184 service rate classification and the provision of service thereunder shall be conclusive as to  
185 whether or not the utility must charge sales tax;

186 (c) Each person making domestic use purchases of services or property and who uses any  
187 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day  
188 of the fourth month following the year of purchase, and without assessment, notice or demand,  
189 file a return and pay sales tax on that portion of nondomestic purchases. Each person making  
190 nondomestic purchases of services or property and who uses any portion of the services or  
191 property so purchased for domestic use, and each person making domestic purchases on behalf  
192 of occupants of residential apartments or condominiums through a single or master meter,  
193 including service for common areas and facilities and vacant units, under a nonresidential utility  
194 service rate classification may, between the first day of the first month and the fifteenth day of  
195 the fourth month following the year of purchase, apply for credit or refund to the director of  
196 revenue and the director shall give credit or make refund for taxes paid on the domestic use  
197 portion of the purchase. The person making such purchases on behalf of occupants of residential  
198 apartments or condominiums shall have standing to apply to the director of revenue for such  
199 credit or refund;

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

203 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,  
204 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of  
205 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local  
206 sales taxes on such excise taxes;

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

212 (27) All sales made to an interstate compact agency created pursuant to sections 70.370  
213 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and  
214 activities of such agency as provided pursuant to the compact;

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

219 (29) All livestock sales when either the seller is engaged in the growing, producing or  
220 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering  
221 or leasing of such livestock;

222 (30) All sales of barges which are to be used primarily in the transportation of property  
223 or cargo on interstate waterways;

224 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other  
225 utilities which are ultimately consumed in connection with the manufacturing of cellular glass  
226 products or in any material recovery processing plant as defined in subdivision (4) of this  
227 subsection;

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

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

233 (34) All sales of grain bins for storage of grain for resale;

234 (35) All sales of feed which are developed for and used in the feeding of pets owned by  
235 a commercial breeder when such sales are made to a commercial breeder, as defined in section  
236 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

237 (36) All purchases by a contractor on behalf of an entity located in another state,  
238 provided that the entity is authorized to issue a certificate of exemption for purchases to a  
239 contractor under the provisions of that state's laws. For purposes of this subdivision, the term  
240 "certificate of exemption" shall mean any document evidencing that the entity is exempt from  
241 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.  
242 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's  
243 exemption certificate as evidence of the exemption. If the exemption certificate issued by the  
244 exempt entity to the contractor is later determined by the director of revenue to be invalid for any  
245 reason and the contractor has accepted the certificate in good faith, neither the contractor or the  
246 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result  
247 of use of the invalid exemption certificate. Materials shall be exempt from all state and local

248 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible  
249 personal property which is used in fulfilling a contract for the purpose of constructing, repairing  
250 or remodeling facilities for the following:

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

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

256 (37) All sales or other transfers of tangible personal property to a lessor who leases the  
257 property under a lease of one year or longer executed or in effect at the time of the sale or other  
258 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo,  
259 or sections 238.010 to 238.100, RSMo;

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

266 (39) All purchases by a sports complex authority created under section 64.920, [RSMo]  
267 **and all sales of utilities by such authority at the authority's cost that are consumed in**  
268 **connection with the operation of a sports complex leased to a professional sports team;**

269 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement  
270 parts, and equipment purchased for use directly upon, and for the modification, replacement,  
271 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories.

**Section 1. Notwithstanding any other provisions of law to the contrary, any tax**  
2 **imposed or collected by any municipality, any county, or any local taxing entity on or**  
3 **related to any transient accommodations, whether imposed as a hotel tax, occupancy tax,**  
4 **or otherwise, shall apply solely to amounts actually received by the operator of a hotel,**  
5 **motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished**  
6 **to the public. Under no circumstances shall a travel agent or intermediary be deemed an**  
7 **operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which**  
8 **rooms are furnished to the public unless such travel agent or intermediary actually**  
9 **operates such a facility. This section shall not apply if the purchaser of such rooms is an**  
10 **entity which is exempt from payment of such tax. This section is intended to clarify that**  
11 **taxes imposed as a hotel tax, occupancy tax, or otherwise, shall apply solely to amounts**  
12 **received by operators, as enacted in the statutes authorizing such taxes.**

Section B. Because of the need to ensure the proper application of state sales and use  
2 taxes to sales for resale, the enactment of section 144.019 of section A of this act is deemed  
3 necessary for the immediate preservation of the public health, welfare, peace and safety, and is  
4 hereby declared to be an emergency act within the meaning of the constitution, and the enactment  
5 of section 144.019 of section A of this act shall be in full force and effect upon its passage and  
6 approval.

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