

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE NO. 2
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 117
96TH GENERAL ASSEMBLY

0835L.07C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 32.028, 32.087, 67.1303, 70.710, 70.720, 70.730, 105.716, 137.082, 144.032, 144.083, 144.190, 168.071, 250.140, 339.501, and 447.708, RSMo, and to enact in lieu thereof thirty-three new sections relating to collection of taxes and fees, with a penalty provision and an emergency clause for certain sections.

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

Section A. Sections 32.028, 32.087, 67.1303, 70.710, 70.720, 70.730, 105.716, 137.082, 144.032, 144.083, 144.190, 168.071, 250.140, 339.501, and 447.708, RSMo, are repealed and thirty-three new sections enacted in lieu thereof, to be known as sections 32.028, 32.058, 32.087, 32.088, 32.383, 32.385, 32.410, 32.420, 32.430, 32.440, 32.450, 32.460, 44.035, 66.640, 67.319, 67.1303, 70.710, 70.720, 70.730, 105.716, 137.082, 140.910, 144.032, 144.083, 144.190, 144.810, 168.071, 205.205, 250.140, 339.501, 447.708, 1, and 2, to read as follows:

32.028. 1. There is hereby created a department of revenue in charge of a director appointed by the governor, by and with the advice and consent of the senate. The department shall collect all taxes and fees payable to the state as provided by law, **and may collect, upon referral by a state agency, debts owed to any state agency subject to section 32.420.**

2. The powers, duties and functions of the department of revenue, chapter 32 and others, are transferred by type I transfer to the department of revenue. All powers, duties and function of the collector of revenue are transferred to the director of the department by type I transfer and the position of collector of revenue is abolished.

3. The powers, duties and functions of the state tax commission, chapter 138 and others, are transferred by type III transfer to the department of revenue.

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 4. All of the powers, duties and functions of the state tax commission relating to
12 administration of the corporation franchise tax, chapter 152, and others, are transferred by type
13 I transfer to the department of revenue; provided, however, that the provision of section 138.430
14 relating to appeals from decisions of the director of revenue shall apply to these taxes.

15 5. All the powers, duties and functions of the highway reciprocity commission, chapter
16 301, are transferred by type II transfer to the department of revenue.

**32.058. For all years beginning after January 1, 2012, notwithstanding the certified
2 mail provisions contained in chapters 32, 140, 142, 143, 144, 147, 148, 149, and 302, the
3 director of revenue may choose to mail any document by first class mail.**

32.087. 1. Within ten days after the adoption of any ordinance or order in favor of
2 adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing
3 entity, the governing body or official of such taxing entity shall forward to the director of revenue
4 by United States registered mail or certified mail a certified copy of the ordinance or order. The
5 ordinance or order shall reflect the effective date thereof.

6 2. Any local sales tax so adopted shall become effective on the first day of the second
7 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,
8 except as provided in subsection 18 of this section.

9 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed
10 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along
11 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when
12 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser
13 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase
14 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the
15 rates, multiplying the combined rate times the amount of the sale.

16 4. The brackets required to be established by the director of revenue under the provisions
17 of section 144.285 shall be based upon the sum of the combined rate of the state sales tax and
18 all local sales taxes imposed under the provisions of the local sales tax law.

19 5. The ordinance or order imposing a local sales tax under the local sales tax law shall
20 impose upon all sellers a tax for the privilege of engaging in the business of selling tangible
21 personal property or rendering taxable services at retail to the extent and in the manner provided
22 in sections 144.010 to 144.525, and the rules and regulations of the director of revenue issued
23 pursuant thereto; except that the rate of the tax shall be the sum of the combined rate of the state
24 sales tax or state highway use tax and all local sales taxes imposed under the provisions of the
25 local sales tax law.

26 6. On and after the effective date of any local sales tax imposed under the provisions of
27 the local sales tax law, the director of revenue shall perform all functions incident to the

28 administration, collection, enforcement, and operation of the tax, and the director of revenue
29 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes
30 authorized under the authority of the local sales tax law. **The director shall retain one percent**
31 **of the amount of any local sales or use tax collected for cost of collection.** All local sales
32 taxes imposed under the local sales tax law together with all taxes imposed under the sales tax
33 law of the state of Missouri shall be collected together and reported upon such forms and under
34 such administrative rules and regulations as may be prescribed by the director of revenue.

35 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
36 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection
37 of any local sales tax imposed under the local sales tax law except as modified by the local sales
38 tax law.

39 8. All exemptions granted to agencies of government, organizations, persons and to the
40 sale of certain articles and items of tangible personal property and taxable services under the
41 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter
42 be amended, it being the intent of this general assembly to ensure that the same sales tax
43 exemptions granted from the state sales tax law also be granted under the local sales tax law, are
44 hereby made applicable to the imposition and collection of all local sales taxes imposed under
45 the local sales tax law.

46 9. The same sales tax permit, exemption certificate and retail certificate required by
47 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
48 satisfy the requirements of the local sales tax law, and no additional permit or exemption
49 certificate or retail certificate shall be required; except that the director of revenue may prescribe
50 a form of exemption certificate for an exemption from any local sales tax imposed by the local
51 sales tax law.

52 10. All discounts allowed the retailer under the provisions of the state sales tax law for
53 the collection of and for payment of taxes under the provisions of the state sales tax law are
54 hereby allowed and made applicable to any local sales tax collected under the provisions of the
55 local sales tax law.

56 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a
57 violation of the provisions of those sections are hereby made applicable to violations of the
58 provisions of the local sales tax law.

59 12. (1) For the purposes of any local sales tax imposed by an ordinance or order under
60 the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard
61 motors, shall be deemed to be consummated at the place of business of the retailer unless the
62 tangible personal property sold is delivered by the retailer or his agent to an out-of-state
63 destination. In the event a retailer has more than one place of business in this state which

64 participates in the sale, the sale shall be deemed to be consummated at the place of business of
65 the retailer where the initial order for the tangible personal property is taken, even though the
66 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A
67 sale by a retailer's agent or employee shall be deemed to be consummated at the place of business
68 from which he works.

69 (2) For the purposes of any local sales tax imposed by an ordinance or order under the
70 local sales tax law, all sales of motor vehicles, trailers, boats, and outboard motors shall be
71 deemed to be consummated at the residence of the purchaser and not at the place of business of
72 the retailer, or the place of business from which the retailer's agent or employee works.

73 (3) For the purposes of any local tax imposed by an ordinance or under the local sales
74 tax law on charges for mobile telecommunications services, all taxes of mobile
75 telecommunications service shall be imposed as provided in the Mobile Telecommunications
76 Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended.

77 13. Local sales taxes imposed pursuant to the local sales tax law on the purchase and sale
78 of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the
79 seller, but shall be collected by the director of revenue at the time application is made for a
80 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales
81 tax under the local sales tax law.

82 14. The director of revenue and any of his **or her** deputies, assistants and employees who
83 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
84 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
85 director of revenue under the provisions of the local sales tax law shall enter a surety bond or
86 bonds payable to any and all taxing entities in whose behalf such funds have been collected
87 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;
88 but the director of revenue may enter into a blanket bond covering himself **or herself** and all
89 such deputies, assistants and employees. The cost of any premium for such bonds shall be paid
90 by the director of revenue from the share of the collections under the sales tax law retained by
91 the director of revenue for the benefit of the state.

92 15. The director of revenue shall annually report on his **or her** management of each trust
93 fund which is created under the local sales tax law and administration of each local sales tax
94 imposed under the local sales tax law. He **or she** shall provide each taxing entity imposing one
95 or more local sales taxes authorized by the local sales tax law with a detailed accounting of the
96 source of all funds received by him for the taxing entity. Notwithstanding any other provisions
97 of law, the state auditor shall annually audit each trust fund. A copy of the director's report and
98 annual audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

99 16. Within the boundaries of any taxing entity where one or more local sales taxes have
100 been imposed, if any person is delinquent in the payment of the amount required to be paid by
101 him **or her** under the local sales tax law or in the event a determination has been made against
102 him **or her** for taxes and penalty under the local sales tax law, the limitation for bringing suit for
103 the collection of the delinquent tax and penalty shall be the same as that provided in sections
104 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against
105 any person for the collection of delinquent taxes due the state under the state sales tax law, and
106 where such person is also delinquent in payment of taxes under the local sales tax law, the
107 director of revenue shall notify the taxing entity in the event any person fails or refuses to pay
108 the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

109 17. Where property is seized by the director of revenue under the provisions of any law
110 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed
111 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
112 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join
113 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing
114 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums
115 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

116 18. If a local sales tax has been in effect for at least one year under the provisions of the
117 local sales tax law and voters approve reimposition of the same local sales tax at the same rate
118 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,
119 the tax so reimposed shall become effective the first day of the first calendar quarter after the
120 director receives a certified copy of the ordinance, order or resolution accompanied by a map
121 clearly showing the boundaries thereof and the results of such election, provided that such
122 ordinance, order or resolution and all necessary accompanying materials are received by the
123 director at least thirty days prior to the expiration of such tax. Any administrative cost or
124 expense incurred by the state as a result of the provisions of this subsection shall be paid by the
125 city or county reimposing such tax.

**32.088. 1. Beginning January 1, 2012, the possession of a statement from the
2 department of revenue stating no tax is due under chapters 142, 143, 144, 147, and 149, and
3 that no fees are due under section 260.262 or 260.273, shall be a prerequisite to the issuance
4 or renewal of any city or county occupation license or any state license required for
5 conducting any business. The statement of no tax due shall be dated no longer than ninety
6 days before the date of submission for application or renewal of the city or county license.**

**7 2. Beginning January 1, 2012, in lieu of subsection 1 of this section, the director
8 may enter into an agreement with any state agency responsible for issuing any state license
9 for conducting any business requiring the agency to provide the director of revenue with**

10 the name and Missouri tax identification number of each applicant for licensure within one
11 month of the date the application is filed or at least one month prior to the anticipated
12 renewal of a licensee's license. If such licensee is delinquent on any taxes under chapters
13 142, 143, 144, 147, and 149, or fees under section 260.262 or 260.273, the director shall then
14 send notice to each such entity and licensee. In the case of such delinquency or failure to
15 file, the licensee's license shall be suspended within ninety days after notice of such
16 delinquency or failure to file, unless the director of revenue verifies that such delinquency
17 or failure has been remedied or arrangements have been made to achieve such remedy.
18 The director of revenue shall, within ten business days of notification to the governmental
19 entity issuing the license that the delinquency has been remedied or arrangements have
20 been made to remedy such delinquency, send written notification to the licensee that the
21 delinquency has been remedied. Tax liability paid in protest or reasonably founded
22 disputes with such liability shall be considered paid for the purposes of this section.

32.383. 1. Notwithstanding the provisions of any other law to the contrary, with
2 respect to taxes administered by the department of revenue and imposed in chapters 143
3 and 144, an amnesty from the assessment or payment of all penalties, additions to tax, and
4 interest shall apply with respect to unpaid taxes or taxes due and owing reported and paid
5 in full from August 1, 2011, to October 31, 2011, regardless of whether previously assessed,
6 except for penalties, additions to tax, and interest paid before August 1, 2011. The amnesty
7 shall apply only to state tax liabilities due or due but unpaid on or before December 31,
8 2010, and shall not extend to any taxpayer who at the time of payment is a party to any
9 criminal investigations or to any civil or criminal litigation that is pending in any court of
10 the United States or this state for nonpayment, delinquency, or fraud in relation to any
11 state tax imposed by this state.

12 2. Upon written application by the taxpayer, on forms prescribed by the director
13 of revenue, and upon compliance with the provisions of this section, the department of
14 revenue shall not seek to collect any penalty, addition to tax, or interest that may be
15 applicable. The department of revenue shall not seek civil or criminal prosecution for any
16 taxpayer for the taxable period for which the amnesty has been granted, unless subsequent
17 investigation or audit shows that the taxpayer engaged in fraudulent or criminal conduct
18 in applying for amnesty.

19 3. Amnesty shall be granted only to those taxpayers who have applied for amnesty
20 within the period stated in this section, who have filed a tax return for each taxable period
21 for which amnesty is requested, who have paid the entire balance due within sixty days of
22 approval by the department of revenue, and who agree to comply with state tax laws for
23 the next eight years from the date of the agreement. No taxpayer shall be entitled to a

24 waiver of any penalty, addition to tax, or interest under this section unless full payment of
25 the tax due is made in accordance with rules established by the director of revenue.

26 **4. All taxpayers granted amnesty under this section shall comply with this state's**
27 **tax laws for the eight years following the date of the amnesty agreement. If any such**
28 **taxpayer fails to comply with all of this state's tax laws at any time during the eight years**
29 **following the date of the agreement, all penalties, additions to tax, and interest that were**
30 **waived under the amnesty agreement shall become due and owing immediately.**

31 **5. If a taxpayer elects to participate in the amnesty program established in this**
32 **section as evidenced by full payment of the tax due as established by the director of**
33 **revenue, that election shall constitute an express and absolute relinquishment of all**
34 **administrative and judicial rights of appeal. No tax payment received under this section**
35 **shall be eligible for refund or credit.**

36 **6. Nothing in this section shall be interpreted to disallow the department of revenue**
37 **to adjust a taxpayer's tax return as a result of any state or federal audit.**

38 **7. All tax payments received as a result of the amnesty program established in this**
39 **section, other than revenues earmarked by the Constitution of Missouri or this state's**
40 **statutes, shall be deposited in the state general revenue fund.**

41 **8. The department may promulgate rules or issue administrative guidelines as are**
42 **necessary to implement the provisions of this section. Any rule or portion of a rule, as that**
43 **term is defined in section 536.010, that is created under the authority delegated in this**
44 **section shall become effective only if it complies with and is subject to all of the provisions**
45 **of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
46 **nonseverable and if any of the powers vested with the general assembly under chapter 536**
47 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**
48 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**
49 **adopted after July 1, 2011, shall be invalid and void.**

32.385. 1. The director of revenue and the commissioner of administration may
2 **jointly enter into a reciprocal collection and offset of indebtedness agreement with the**
3 **federal government, under which the state will offset from state tax refunds and from**
4 **payments otherwise due to vendors and contractors providing goods or services to state**
5 **departments, agencies, or other state agencies nontax debt owed to the federal government;**
6 **and the federal government will offset from federal payments to vendors, contractors, and**
7 **taxpayers debt owed to the state of Missouri.**

8 **2. When used in this section, the following words, terms, and phrases are defined**
9 **as set forth herein:**

10 (1) "Federal official" means a unit or official of the federal government charged
11 with the collection of nontax liabilities payable to the federal government under 31 U.S.C.
12 Section 3716;

13 (2) "State agency" means any department, division, board, commission, office, or
14 other agency of the state of Missouri;

15 (3) "Nontax liability due the state" means a liability certified to the director of
16 revenue by a state agency and shall include, but shall not be limited to, fines, fees,
17 penalties, and other nontax assessments imposed by or payable to any state agency that is
18 finally determined to be due and owing;

19 (4) "Person" means an individual, partnership, society, association, joint stock
20 company, corporation, public corporation, or any public authority, estate, receiver, trustee,
21 assignee, referee, and any other person acting in a fiduciary or representative capacity
22 whether appointed by a court or otherwise, and any combination of the foregoing;

23 (5) "Refund" means an amount described as a refund of tax under the provisions
24 of the state tax law that authorized its payment;

25 (6) "Vendor payment" means any payment, other than a refund, made by the state
26 to any person or entity, and shall include but shall not be limited to any expense
27 reimbursement to an employee of the state; but shall not include a person's salary, wages,
28 or pension;

29 (7) "Offset agreement" is the agreement authorized by this section.

30 3. Under the offset agreement, a federal official may:

31 (1) Certify to the state of Missouri the existence of a person's delinquent nontax
32 liability owed by the person to the federal government; and

33 (2) Request that the state of Missouri withhold any refund and vendor payment to
34 which the person is entitled;

35 (3) Certify and request the state of Missouri to withhold a refund or vendor
36 payment only if the laws of the United States:

37 (a) Allow the state of Missouri to enter into a reciprocal agreement with the United
38 States, under which the federal official would be authorized to offset federal payments to
39 collect delinquent tax and nontax debts owed to the state; and

40 (b) Provide for the payment of the amount withheld to the state;

41 (4) Retain a portion of the proceeds of any collection setoff as provided under the
42 setoff agreement.

43 4. Under the offset agreement, a certification by a federal official to the state of
44 Missouri shall include:

45 (1) The full name of the person and any other names known to be used by the
46 person;

47 (2) The Social Security number or federal tax identification number;

48 (3) The amount of the nontax liability; and

49 (4) A statement that the debt is past due and legally enforceable in the amount
50 certified.

51 5. If a person for whom a certification is received from a federal official is due a
52 refund of Missouri tax or a vendor payment, the agreement may provide that the state of
53 Missouri shall:

54 (1) Withhold a refund or vendor payment that is due a person whose name has
55 been certified by a federal official;

56 (2) In accordance with the provisions of the offset agreement, notify the person of
57 the amount withheld in satisfaction of a liability certified by a federal official;

58 (3) Pay to the federal official the lesser of:

59 (a) The entire refund or vendor payment; or

60 (b) The amount certified; and

61 (4) Pay any refund or vendor payment in excess of the certified amount to the
62 person.

63 6. Under the agreement, the director of revenue shall:

64 (1) Certify to a federal official the existence of a person's delinquent tax or nontax
65 liability due the state owed by the person to any state agency;

66 (2) Request that the federal official withhold any eligible vendor payment to which
67 the person is entitled; and

68 (3) Provide for the payment of the amount withheld to the state.

69 7. A certification by a state agency to the director of revenue and by the director
70 of revenue to the federal official under the offset agreement shall include:

71 (1) The full name and address of the person and any other names known to be used
72 by the person;

73 (2) The Social Security number or tax identification number;

74 (3) The amount of the tax or nontax liability;

75 (4) A statement that the debt is past due and legally enforceable in the amount
76 certified; and

77 (5) Any other information required by federal statute or regulation applicable to
78 the collection of the debt by offset of federal payments.

79 8. Any other provisions of law to the contrary notwithstanding, the director of
80 revenue and the commissioner of administration shall have the authority to enter into

81 reciprocal agreements with any other state which extends a like comity to this state to set
82 off offset from state tax refunds and from payments otherwise due to vendors and
83 contractors providing goods or services to state departments, agencies, or other state
84 agencies nontax debt for debts due the other state that extends a like comity to this state.

32.410. As used in sections 32.410 to 32.460, the following terms shall mean:

2 (1) "Debt", an amount owed to the state directly or through a state agency, on
3 account of a fee, duty, lease, direct loan, loan insured or guaranteed by the state, rent,
4 service, sale of real or personal property, overpayment, fine, assessment, penalty,
5 restitution, damages, interest, tax, bail bond, forfeiture, reimbursement, liability owed, an
6 assignment, recovery of costs incurred by the state, or any other source of indebtedness to
7 the state;

8 (2) "Debtor", an individual, a corporation, a partnership, an unincorporated
9 association, a limited liability company, a trust, an estate, or any other public or private
10 entity, including a state, local, or federal government, or an Indian tribe, that is liable for
11 a debt or against whom there is a claim for a debt;

12 (3) "Department", the department of revenue;

13 (4) "State agency", any division, board, commission, office, or other agency of the
14 state of Missouri, including public community college districts and any state or municipal
15 court.

32.420. 1. Notwithstanding any other provision of law to the contrary, all state
2 **agencies may refer to the department for collection debts owed to them. The department**
3 **may provide collection services on debts referred to the department by a state agency.**

4 **2. A referring agency may refer the debt to the department for collection at any**
5 **time after a debt becomes delinquent and uncontested and the debtor has no further**
6 **administrative appeal of the amount of the debt. Methods and procedures shall be by**
7 **agreement between the referring agency and the department.**

8 **3. The collection procedures and remedies under this chapter are in addition to any**
9 **other procedure or remedy available by law. If the state agency's applicable state or**
10 **federal law requires the use of a particular remedy or procedure for the collection of a**
11 **debt, that particular remedy or procedure shall govern the collection of that debt to the**
12 **extent the procedure or remedy is inconsistent with this chapter.**

13 **4. The state agency shall send notice to the debtor by United States regular mail at**
14 **the debtor's last known address at least twenty days before the debt is referred to the**
15 **department. The notice shall state the nature and amount of the debt, identify to whom**
16 **the debt is owed, and inform the debtor of the remedies available under this chapter or the**
17 **state agency's own procedures.**

32.430. 1. Except as hereinafter provided, the department shall have the authority to use all general remedies afforded creditors of this state in collection of debt as well as any remedies afforded the state agency referring the debt and to the state in general as a creditor. The department shall not have authority to prosecute or defend civil actions on behalf of any other state agency, except as necessary to defend any challenges made to actions under section 140.910 or 143.902 for a debt referred by a state agency or to prosecute an action under subsection 10 of section 140.910.

2. In addition to the remedies identified in sections 32.410 to 32.460, the department may use the collection remedies afforded under sections 140.910 and 143.902 in the collection of any state debt referred to the department.

3. The department may employ department staff and attorneys, and at the department's discretion, prosecuting attorneys and private collection agencies as authorized in sections 136.150 and 140.850 in seeking collection of debts referred to the department by a state agency.

32.440. 1. The department shall add to the amount of debt referred to the department by a state agency the cost of collection which shall be ten percent of the total debt referred by the state agency. The department shall have the same authority to collect the cost of collection as the department has in collecting the debt referred by the state agency.

2. The cost of collection shall only be waived when:

(1) Within thirty days after the initial notice to the debtor by the department, the debtor establishes to the department reasonable cause for the failure to pay the debt prior to referral of the debt to the department, enters into an agreement satisfactory to the department to pay the debt in full, and fully abides by the terms of that agreement;

(2) A good faith dispute as to the legitimacy or the amount of the debt exists, and payment is remitted or an agreement satisfactory to the department to pay the debt in full is entered into within thirty days after resolution of the dispute, and the debtor fully abides by the terms of that agreement; or

(3) Collection costs have been added by the state agency and are included in the amount of the referred debt.

3. If the department collects an amount less than the total due, the payment is applied proportionally to collection costs and the underlying debt unless the department has waived this requirement for certain categories of debt. Collection costs collected by the department under this section shall be deposited in the general revenue fund.

32.450. The department may compromise state debt referred to the department in accordance with section 32.378 and any agreement with the referring agency.

2 **32.460.** The department and state agencies, including the judiciary, are authorized
3 to exchange information, including the debtor's Social Security number, as is necessary for
4 the successful collection of the state debt referred. The referring state agency shall follow
5 all federal and state laws regarding the confidentiality of information and records
6 regarding the debtor. The confidentiality laws applicable to the particular information
7 received and kept by each agency shall apply to the employees of the state agency and to
8 the department when the information has been forwarded to the department.

2 **44.035.** The name, address, Social Security number, as well as any other personal
3 identifying information that is utilized in a voluntary registry of persons with health-
4 related ailments created by a public governmental body to assist individuals in case of a
5 disaster or emergency, shall not be considered a public record under the provisions of
6 chapter 610. Nothing in this section shall authorize a public governmental body to deny
7 a lawful request for such name, address, Social Security number, or other personal
8 identifying information from a law enforcement agency or any public governmental body
9 that provides firefighting, medical or other emergency services.

2 **66.640. 1.** As used in this section, the following terms mean:

3 (1) "Distressed municipality", any city, town, or village located in any county with
4 a charter form of government and with more than one million inhabitants and that is in
5 "Group B" under sections 66.600 to 66.630;

6 (2) "Emergency telephone service", a telephone system using a single three-digit
7 number, "911", for reporting police, fire, medical, or other emergency situations;

8 (3) "Peace officer", any peace officer as defined in section 590.010 who is licensed
9 under chapter 590;

10 (4) "POST commission", the police officer standards and training commission
11 established in chapter 590.

12 **2.** Every distressed municipality shall provide at least the following level of
13 municipal services:

14 (1) An emergency telephone service;

15 (2) Law enforcement twenty-four hours per day, seven days per week by armed
16 peace officers;

17 (3) Policies regarding pursuit and the use of force by peace officers;

18 (4) Benefits for injured peace officers;

19 (5) Construction code enforcement review, directly or by contract with a private
20 or public agency;

21 (6) Adequate maintenance of public roads and streets;

 (7) Weekly refuse and recycling collection;

22 (8) A balanced annual budget;

23 (9) An annual audit of the distressed municipality's finances by a certified public
24 accountant.

25 3. If any distressed municipality fails to provide any of the services listed in
26 subsection 2 of this section, the governing body of the county in which it is located may
27 pursue the following remedies together or consecutively in any appropriate court with
28 jurisdiction:

29 (1) Petition the court to compel the director of revenue to withhold the distribution
30 of Group B sales tax revenues collected under this chapter on behalf of the noncompliant
31 distressed municipality until the distressed municipality develops and adopts a plan to
32 provide all of the services required under this section;

33 (2) Petition the court to authorize the county to administer the Group B sales tax
34 revenues collected under this chapter on behalf of the noncompliant distressed
35 municipality. If the court enters an order authorizing the county to administer the
36 revenues under this subdivision, the director of revenue shall distribute such revenues to
37 the county, and the county shall use such revenues to provide the services required under
38 this section in the distressed municipality.

67.319. 1. If approved by a majority of the voters voting on the proposal, any city,
2 town, village, sewer district, or water supply district located within this state may, by
3 ordinance, levy and impose annually, upon water service lines providing water service to
4 residential property having four or fewer dwelling units within the jurisdiction of such city,
5 town, village, sewer district, or water supply district a fee not to exceed one dollar per
6 month or twelve dollars annually.

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

8 For the purpose of repair or replacement of water lines extending from the water
9 main to a residential dwelling due to failure of the line, shall (city, town, village,
10 sewer district, or water supply district) be authorized to impose a fee not to exceed one
11 dollar per month or twelve dollars annually on residential property for each water service
12 line providing water service within the (city, town, village, sewer district, or water supply
13 district) to residential property having four or fewer dwelling units for the purpose of
14 paying for the costs of necessary water service line repairs or replacements?

15 YES NO

16 3. For the purpose of this section, a water service line may be defined by local
17 ordinance, but may not include the water meter or exceed that portion of water piping and
18 related valves and connectors which extends from the water mains owned by the utility or
19 municipality distributing public water supply to the first opportunity for a connection or

20 joint beyond the point of entry into the premises receiving water service, and may not
21 include facilities owned by the utility or municipality distributing public water supply. For
22 purposes of this section, repair may be defined and limited by local ordinance, and may
23 include replacement or repairs.

24 **4. If a majority of the voters voting thereon approve the proposal authorized in**
25 **subsection 1 of this section, the governing body of the city, town, village, sewer district, or**
26 **water supply district may enact an ordinance for the collection of such fee. The funds**
27 **collected under such ordinance shall be deposited in a special account to be used solely for**
28 **the purpose of paying for the reasonable costs associated with and necessary to administer**
29 **and carry out the water service line repairs as defined in the ordinance and to reimburse**
30 **the necessary costs of water service line repair or replacement. All interest generated on**
31 **deposited funds shall be accrued to the special account established for the repair of water**
32 **service lines.**

33 **5. The city, town, village, sewer district, or water supply district may establish, as**
34 **provided in the ordinance, regulations necessary for the administration of collections,**
35 **claims, repairs, replacements and all other activities necessary and convenient for the**
36 **implementation of any ordinance adopted and approved under this section. The city, town,**
37 **village, sewer district, or water supply district may administer the program or may**
38 **contract with one or more persons, through a competitive process, to provide for**
39 **administration of any portion of implementation activities of any ordinance adopted and**
40 **approved under this section, and reasonable costs of administering the program may be**
41 **paid from the special account established under this section.**

42 **6. Notwithstanding any other provision of law to the contrary, the collector in any**
43 **city, town, village, sewer district, or water supply district or county that adopts an**
44 **ordinance under this section, who now or hereafter collects any fee to provide for, ensure**
45 **or guarantee the repair of water service lines, may add such fee to the general tax levy bills**
46 **of property owners within the city, town, village, sewer district, or water supply district or**
47 **unincorporated area of the county. All revenues received on such combined bill which are**
48 **for the purpose of providing for, ensuring or guaranteeing the repair of water service lines,**
49 **shall be separated from all other revenues so collected and credited to the appropriate fund**
50 **or account of the city, town, village, sewer district, or water supply district or county. The**
51 **collector of the city, town, village, sewer district, or water supply district or county may**
52 **collect such fee in the same manner and to the same extent as the collector now or hereafter**
53 **may collect delinquent real estate taxes and tax bills.**

67.1303. 1. The governing body of any home rule city with more than one hundred
2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred

3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than
 4 forty-five thousand nine hundred inhabitants and the governing body of any city within any
 5 county of the first classification with more than one hundred four thousand six hundred but less
 6 than one hundred four thousand seven hundred inhabitants and the governing body of any county
 7 of the third classification without a township form of government and with more than forty
 8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within
 9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or
 10 county which are subject to sales tax under chapter 144. In addition, the governing body of any
 11 county of the first classification with more than eighty-five thousand nine hundred but less than
 12 eighty-six thousand inhabitants or the governing body of any home rule city with more than
 13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or
 14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax
 15 under chapter 144. The tax authorized in this section shall not be more than one-half of one
 16 percent. The order or ordinance imposing the tax shall not become effective unless the
 17 governing body of the city or county submits to the voters of the city or county at a state general
 18 or primary election a proposal to authorize the governing body to impose a tax under this section.
 19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
 20 shall be stated separately from all other charges and taxes.

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

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

25 YES NO

26
 27 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 28 of the question, then the tax shall become effective on the first day of the second calendar quarter
 29 following the calendar quarter in which the election was held. If a majority of the votes cast on
 30 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
 31 not become effective unless and until the question is resubmitted under this section to the
 32 qualified voters and such question is approved by a majority of the qualified voters voting on the
 33 question, provided that no proposal shall be resubmitted to the voters sooner than twelve months
 34 from the date of the submission of the last proposal.

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

- 39 (1) Acquisition of land;
40 (2) Installation of infrastructure for industrial or business parks;
41 (3) Improvement of water and wastewater treatment capacity;
42 (4) Extension of streets;
43 (5) Providing matching dollars for state or federal grants;
44 (6) Marketing;
45 (7) **Construction and operation of job training and educational facilities;**
46 (8) Providing grants and low-interest loans to companies for job training, equipment
47 acquisition, site development, and infrastructure. Not more than twenty-five percent of the
48 revenue generated may be used annually for administrative purposes, including staff and facility
49 costs.

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

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

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

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

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

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

70 (5) In each city, two members shall be appointed by the governing body of the county
71 in which the city is located. In each county, two members shall be appointed by the governing
72 body of the county. At the option of the members appointed by a city or county the members
73 who are appointed by the school boards and other taxing districts may serve on the board for a
74 term to coincide with the length of time an economic development project, plan, or designation

75 of an economic development area is considered for approval by the board, or for the definite
 76 terms as provided in this subsection. If the members representing school districts and other
 77 taxing districts are appointed for a term coinciding with the length of time an economic
 78 development project, plan, or area is approved, such term shall terminate upon final approval of
 79 the project, plan, or designation of the area by the governing body of the city or county. If any
 80 school district or other taxing jurisdiction fails to appoint members of the board within thirty
 81 days of receipt of written notice of a proposed economic development plan, economic
 82 development project, or designation of an economic development area, the remaining members
 83 may proceed to exercise the power of the board. Of the members first appointed by the city or
 84 county, three shall be designated to serve for terms of two years, three shall be designated to
 85 serve for a term of three years, and the remaining members shall be designated to serve for a term
 86 of four years from the date of such initial appointments. Thereafter, the members appointed by
 87 the city or county shall serve for a term of four years, except that all vacancies shall be filled for
 88 unexpired terms in the same manner as were the original appointments.

89 6. The board, subject to approval of the governing body of the city or county, shall
 90 develop economic development plans, economic development projects, or designations of an
 91 economic development area, and shall hold public hearings and provide notice of any such
 92 hearings. The board shall vote on all proposed economic development plans, economic
 93 development projects, or designations of an economic development area, and amendments
 94 thereto, within thirty days following completion of the hearing on any such plan, project, or
 95 designation, and shall make recommendations to the governing body within ninety days of the
 96 hearing concerning the adoption of or amendment to economic development plans, economic
 97 development projects, or designations of an economic development area.

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

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

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

107 YES NO

108

109 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 110 effective on December thirty-first of the calendar year in which such repeal was approved. If a

111 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
112 the repeal, then the sales tax authorized in this section shall remain effective until the question
113 is resubmitted under this section to the qualified voters of the city or county, and the repeal is
114 approved by a majority of the qualified voters voting on the question.

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

70.710. 1. The "Employer Accumulation Fund" is hereby created. It is the fund in
2 which shall be accumulated the contributions made by employers for benefits, and from which
3 shall be made transfers, as provided in sections 70.600 to 70.755.

4 2. When paid to the system, the employer contributions provided for in subsections 2 and
5 3 of section 70.730 shall be credited to the employer accumulation fund account of the employer
6 making the contributions.

7 3. When an allowance other than a disability allowance **or an allowance that results**
8 **from a member's death that was the natural and proximate result of a personal injury or**
9 **disease arising out of and in the course of his or her actual performance of duty as an**
10 **employee** first becomes due and payable, there shall be transferred to the benefit reserve fund
11 from his employer's account in the employer accumulation fund the difference between the
12 reserve for the allowance and the accumulated contributions standing to his credit in the
13 members deposit fund at the time the allowance first becomes due and payable, of the member
14 or former member to whom or on whose behalf the allowance is payable.

15 4. A separate account shall be maintained in the employer accumulation fund for each
16 employer. No employer shall be responsible for the employer accumulation fund liabilities of
17 another employer.

18 5. When a disability allowance **or an allowance that results from a member's death**
19 **that was the natural and proximate result of a personal injury or disease arising out of and**
20 **in the course of his or her actual performance of duty as an employee** first becomes due and
21 payable, the accrued service pension reserve covering the retiring member shall be calculated in
22 the manner provided for in subsection 3 of section 70.730, as of the effective date of the

23 disability allowance. Such reserve shall be transferred to the benefit reserve fund from the
24 employer's account in the employer accumulation fund.

70.720. 1. The "Casualty Reserve Fund" is hereby created. It is the fund in which shall
2 be accumulated the contributions made by employers for pensions **either** to be paid members
3 who retire on account of disability **or that result from a member's death that was the natural**
4 **and proximate result of a personal injury or disease arising out of and in the course of his**
5 **or her actual performance of duty as an employee**, and from which shall be made transfers
6 as provided in sections 70.600 to 70.755.

7 2. When paid to the system, the employer contributions provided for in subsection 4 of
8 section 70.730 shall be credited to the casualty reserve fund.

9 3. When a disability allowance **or an allowance that results from a member's death**
10 **that was the natural and proximate result of a personal injury or disease arising out of and**
11 **in the course of his or her actual performance of duty as an employee** first becomes due and
12 payable, there shall be transferred to the benefit reserve fund from the casualty reserve fund an
13 amount equal to the reserve for the allowance, minus:

14 (1) The accumulated contributions, standing to the member's credit in the members
15 deposit fund at the time the allowance first becomes due and payable; and

16 (2) The accrued service pension reserve determined pursuant to subsection 5 of section
17 70.710.

70.730. 1. Each employer's contributions to the system shall be the total of the
2 contribution amounts provided for in subsections 2 through 5 of this section; provided, that such
3 contributions shall be subject to the provisions of subsection 6 of this section.

4 2. An employer's normal cost contributions shall be determined as follows: Using the
5 financial assumptions adopted by the board from time to time, the actuary shall annually compute
6 the rate of contributions which, if paid annually by each employer during the total service of its
7 members, will be sufficient to provide the pension reserves required at the time of their
8 retirements to cover the pensions to which they might be entitled or which might be payable on
9 their behalf. The board shall annually certify to the governing body of each employer the amount
10 of membership service contribution so determined, and each employer shall pay such amount to
11 the system during the employer's next fiscal year which begins six months or more after the date
12 of such board certification. Such payments shall be made in such manner and form and in such
13 frequency and shall be accompanied by such supporting data as the board shall from time to time
14 determine. When received, such payments shall be credited to the employer's account in the
15 employer accumulation fund.

16 3. An employer's accrued service contributions shall be determined as follows: Using
17 the financial assumptions adopted by the board from time to time, the actuary shall annually

18 compute for each employer the portions of pension reserves for pensions which will not be
19 provided by future normal cost contributions. The accrued service pension reserves so
20 determined for each employer less the employer's applicable balance in the employer
21 accumulation fund shall be amortized over a period of years, as determined by the board. Such
22 period of years shall not extend beyond the latest of (1) forty years from the date the political
23 subdivision became an employer, or (2) thirty years from the date the employer last elected to
24 increase its optional benefit program, or (3) fifteen years from the date of the annual actuarial
25 computation. The board shall annually certify to the governing body of each employer the
26 amount of accrued service contribution so determined for the employer, and each employer shall
27 pay such amount to the system during the employer's next fiscal year which begins six months
28 or more after the date of such board certification. Such payments shall be made in such manner
29 and form and in such frequency and shall be accompanied by such supporting data as the board
30 shall from time to time determine. When received, such payments shall be credited to the
31 employer's account in the employer accumulation fund.

32 4. The employer's contributions for the portions of disability pensions **or pensions that**
33 **result from a member's death that was the natural and proximate result of a personal**
34 **injury or disease arising out of and in the course of his or her actual performance of duty**
35 **as an employee** not covered by accrued service pension reserves shall be determined on a
36 one-year term basis. The board may determine different rates of contributions for employers
37 having policeman members or having fireman members or having neither policeman members
38 nor fireman members. The board shall annually certify to the governing body of each employer
39 the amount of contribution so ascertained for the employer, and each employer shall pay such
40 amount to the system during the employer's next fiscal year which begins six months or more
41 after the date of such board certification. Such payments shall be made in such manner and form
42 and in such frequency and shall be accompanied by such supporting data as the board shall from
43 time to time ascertain. When received, such payments shall be credited to the casualty reserve
44 fund.

45 5. Each employer shall provide its share, as determined by the board, of the
46 administrative expenses of the system and shall pay same to the system to be credited to the
47 income-expense fund.

48 6. The employer's total contribution to the system, expressed as a percent of active
49 member compensations, in any employer fiscal year, beginning with the second fiscal year that
50 the political subdivision is an employer, shall not exceed its total contributions for the
51 immediately preceding fiscal year, expressed as a percent of active member compensations, by
52 more than one percent.

105.716. 1. Any investigation, defense, negotiation, or compromise of any claim covered by sections 105.711 to 105.726 shall be conducted by the attorney general; provided, that in the case of any claim against the department of conservation, the department of transportation or a public institution which awards baccalaureate degrees, or any officer or employee of such department or such institution, any investigation, defense, negotiation, or compromise of any claim covered by sections 105.711 to 105.726 shall be conducted by legal counsel provided by the respective entity against which the claim is made or which employs the person against whom the claim is made. In the case of any payment from the state legal expense fund based upon a claim or judgment against the department of conservation, the department of transportation or any officer or employee thereof, the department so affected shall immediately transfer to the state legal expense fund from the department funds a sum equal to the amount expended from the state legal expense fund on its behalf.

2. All persons and entities protected by the state legal expense fund shall cooperate with the attorneys conducting any investigation and preparing any defense under the provisions of sections 105.711 to 105.726 by assisting such attorneys in all respects, including the making of settlements, the securing and giving of evidence, and the attending and obtaining witness to attend hearings and trials. Funds in the state legal expense fund shall not be used to pay claims and judgments against those persons and entities who do not cooperate as required by this subsection.

3. The provisions of sections 105.711 to 105.726 notwithstanding, the attorney general may investigate, defend, negotiate, or compromise any claim covered by sections 105.711 to 105.726 against any public institution which awards baccalaureate degrees whose governing body has declared a state of financial exigency.

4. Notwithstanding the provisions of subsection 2 of section 105.711, funds in the state legal expense fund may be expended prior to the payment of any claim or any final judgment to pay costs of defense, including reasonable attorney's fees for retention of legal counsel, when the attorney general determines that a conflict exists or particular expertise is required, and also to pay for related legal expenses including medical examination fees, expert witness fees, court reporter expenses, travel costs and ancillary legal expenses incurred prior to the payment of a claim or any final judgment.

5. Notwithstanding any other provision of law to the contrary, except for payments of less than ten thousand dollars for property damage, no funds shall be expended from the state legal expense fund for settlement of any liability claim except upon the production of a no tax due statement from the department of revenue by the party making claim or having judgment under section 105.711, which shall be satisfied from such fund. If the party is found by the director of revenue to owe a delinquent tax debt to the state of

37 **Missouri under the revenue laws of this state, after the payment of attorneys fees and**
38 **expenses associated with creating the liability of the fund to the party, any remaining funds**
39 **to be paid to the party from the state legal expense fund shall be offset to satisfy such tax**
40 **debt before payment is made to the party making claim or having judgment.**

137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the
2 contrary, a building or other structure classified as residential property pursuant to section
3 137.016 newly constructed and occupied on any parcel of real property shall be assessed and
4 taxed on such assessed valuation as of the first day of the month following the date of occupancy
5 for the proportionate part of the remaining year at the tax rates established for that year, in all
6 taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this
7 section. Newly constructed residential property which has never been occupied shall not be
8 assessed as improved real property until such occupancy or the first day of January of the
9 [second] **fourth** year following the year in which construction of the improvements was
10 completed. **The provisions of this subsection shall apply in those counties including any city**
11 **not within a county in which the governing body has previously adopted or hereafter**
12 **adopts the provisions of this subsection.**

2. The assessor may consider a property residentially occupied upon personal verification
14 or when any two of the following conditions have been met:

15 (1) An occupancy permit has been issued for the property;

16 (2) A deed transferring ownership from one party to another has been filed with the
17 recorder of deeds' office subsequent to the date of the first permanent utility service;

18 (3) A utility company providing service in the county has verified a transfer of service
19 for property from one party to another;

20 (4) The person or persons occupying the newly constructed property has registered a
21 change of address with any local, state or federal governmental office or agency.

22 3. In implementing the provisions of this section, the assessor may use occupancy
23 permits, building permits, warranty deeds, utility connection documents, including telephone
24 connections, or other official documents as may be necessary to discover the existence of newly
25 constructed properties. No utility company shall refuse to provide verification monthly to the
26 assessor of a utility connection to a newly occupied single family building or structure.

27 4. In the event that the assessment under subsections 1 and 2 of this section is not
28 completed until after the deadline for filing appeals in a given tax year, the owner of the newly
29 constructed property who is aggrieved by the assessment of the property may appeal this
30 assessment the following year to the county board of equalization in accordance with chapter 138
31 and may pay any taxes under protest in accordance with section 139.031; provided however, that
32 such payment under protest shall not be required as a condition of appealing to the county board

33 of equalization. The collector shall impound such protested taxes and shall not disburse such
34 taxes until resolution of the appeal.

35 5. The increase in assessed valuation resulting from the implementation of the provisions
36 of this section shall be considered new construction and improvements under the provisions of
37 this chapter.

38 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount
39 not to exceed ten percent of all ad valorem property tax collections on newly constructed and
40 occupied residential property allocable to each taxing authority within counties of the first
41 classification having a population of nine hundred thousand or more, one-tenth of one percent
42 of all ad valorem property tax collections allocable to each taxing authority within all other
43 counties of the first classification and one-fifth of one percent of all ad valorem property tax
44 collections allocable to each taxing authority within counties of the second, third and fourth
45 classifications and any county of the first classification having a population of at least eighty-
46 two thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition
47 to the amount prescribed by section 137.720 shall be deposited into the assessment fund of the
48 county for collection costs.

49 7. For purposes of figuring the tax due on such newly constructed residential property,
50 the assessor or the board of equalization shall place the full amount of the assessed valuation on
51 the tax book upon the first day of the month following occupancy. Such assessed valuation shall
52 be taxed for each month of the year following such date at its new assessed valuation, and for
53 each month of the year preceding such date at its previous valuation. The percentage derived
54 from dividing the number of months at which the property is taxed at its new valuation by twelve
55 shall be applied to the total assessed valuation of the new construction and improvements, and
56 such product shall be included in the next year's base for the purposes of figuring the next year's
57 tax levy rollback. The untaxed percentage shall be considered as new construction and
58 improvements in the following year and shall be exempt from the rollback provisions.

59 8. Subsections 1 to 7 of this section shall be effective in those counties including any city
60 not within a county in which the governing body of such county elects to adopt a proposal to
61 implement the provisions of subsections 1 to 7 of this section. Such subsections shall become
62 effective in such county on the first day of January of the year following such election.

63 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior
64 to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such
65 county shall, upon application of the property owner, remove on a pro rata basis from the tax
66 book for the current year any residential real property improvements destroyed by a natural
67 disaster if such property is unoccupied and uninhabitable due to such destruction. On or after
68 the first day of July, the board of equalization shall perform such duties. Any person claiming

69 such destroyed property shall provide a list of such destroyed property to the county assessor.
70 The assessor shall have available a supply of appropriate forms on which the claim shall be
71 made. The assessor may verify all such destroyed property listed to ensure that the person made
72 a correct statement. Any person who completes such a list and, with intent to defraud, includes
73 property on the list that was not destroyed by a natural disaster shall, in addition to any other
74 penalties provided by law, be assessed double the value of any property fraudulently listed. The
75 list shall be filed by the assessor, after he has provided a copy of the list to the county collector
76 and the board of equalization, in the office of the county clerk who, after entering the filing
77 thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction,
78 considers such property occupied as provided in subsection 2 of this section, the assessor shall
79 consider such property new construction and improvements and shall assess such property
80 accordingly as provided in subsection 1 of this section. For the purposes of this section, the term
81 "natural disaster" means any disaster due to natural causes such as tornado, fire, flood, or
82 earthquake.

83 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of
84 this section by adjusting the rate of taxation, to the extent previously authorized by the voters of
85 such political subdivision, for the tax year immediately following the year of such destruction
86 in an amount not to exceed the loss of revenue caused by this section.

**140.910. 1. In addition to any other remedy provided by law for the collection of
2 delinquent taxes due the state of Missouri, if the director has filed a certificate of lien in the
3 circuit court as provided by section 143.902, 144.380, or 144.690, the director or his or her
4 designee may issue an order directing any person to withhold and pay over to the
5 department assets belonging to, due, or to become due the taxpayer. The director or his
6 or her designee shall not issue the administrative garnishment if the taxpayer has entered
7 into a written agreement with the department for an alternative payment arrangement and
8 the taxpayer is in compliance with the agreement.**

9 **2. An order entered under this section shall be served on the person or other legal
10 entity either by regular mail or by certified mail, return receipt requested, or may be issued
11 through electronic means, and shall be binding on the employer or other payor two weeks
12 after mailing or electronic issuance of such service. The person or other entity in
13 possession of assets belonging to, due, or to become due the taxpayer may deduct an
14 additional sum not to exceed six dollars per month as reimbursement for costs, except that
15 the total amount withheld shall not exceed the limitations contained in the federal
16 Consumer Credit Protection Act, 15 U.S.C. Section 1673.**

17 **3. A copy of the order shall be mailed to the taxpayer at the taxpayer's last known
18 address. The notice shall advise the taxpayer that the administrative garnishment has**

19 commenced and the procedures to contest such garnishment on the grounds that such
20 garnishment is improper due to a mistake of fact by requesting a hearing within thirty
21 days from mailing or electronic issuance of the notice. At such a hearing the certified
22 records of the department shall constitute prima facie evidence that the director's order
23 is valid and enforceable. If a prima facie case is established, the obligor may only assert
24 as a defense mistake as to the identity of the taxpayer, mistake as to payments made, or
25 existence of an alternative payment agreement for which no default has occurred. The
26 taxpayer shall have the burden of proof on such issues. The taxpayer may obtain relief
27 from the garnishment by paying the amount owed.

28 **4. An employer or other payor shall withhold from the earnings or other income**
29 **of each taxpayer the amount specified in the order. The employer or other payor shall**
30 **transmit the payments as directed in the order within ten business days of the date the**
31 **earnings, money due, or other income was payable to the taxpayer. For purposes of this**
32 **section, "business day" means a day that state offices are open for regular business. The**
33 **employer or other payor shall, along with the amounts transmitted, provide the date the**
34 **amount was withheld from the taxpayer.**

35 **5. An order issued under subsection 1 of this section shall be a continuing order and**
36 **shall remain in effect and be binding upon any employer or other payor upon whom it is**
37 **directed until a further order of the director. The director shall notify an employer or**
38 **other payor upon whom such an order has been directed whenever the deficiency is paid**
39 **in full.**

40 **6. If the order is served on a person other than an employer or other payor, it shall**
41 **be a lien against any money belonging to the taxpayer that is in the possession of the person**
42 **on the date of service. The person other than an employer or other payor shall pay over**
43 **any assets within ten business days of the service date of the order. A financial institution**
44 **ordered to surrender an account shall be entitled to collect its normally scheduled account**
45 **activity surcharges to maintain the account during the period of time the account is**
46 **garnished. For purposes of this section, the interest of the taxpayer in any joint financial**
47 **accounts shall be presumed to be equal to all other joint owners.**

48 **7. An order issued under subsection 1 of this section shall have priority over any**
49 **other legal process under state law against the same income or other asset, except that**
50 **where the other legal process is an order issued under section 452.350, 454.505, or 454.507,**
51 **the withholding for child support shall have priority.**

52 **8. No person who complies with an order entered under this section shall be liable**
53 **to the taxpayer, or to any other person claiming rights derived from the taxpayer, for**
54 **wrongful withholding. A person who fails or refuses to withhold or pay the amounts as**

55 ordered under this section shall be liable to the state in a sum equal to the value of the
56 wages or property not surrendered, but not to exceed the amount of tax deficiency. The
57 director is hereby authorized to bring an action in circuit court to determine the liability
58 of a person for failure to withhold or pay the amounts as ordered. If a court finds that a
59 violation has occurred, the court may fine the person in an amount not to exceed five
60 hundred dollars. The court may also enter a judgment against the person or other legal
61 entity for the amounts to be withheld or paid, court costs, and reasonable attorney's
62 surcharges.

63 9. The remedy provided by this section shall be available where the state or any of
64 its political subdivisions is the employer or other payor of the taxpayer in the same manner
65 and to the same extent as where the employer or other payor is a private party.

66 10. An employer shall not discharge, or refuse to hire or otherwise discipline, an
67 employee as a result of an order to withhold and pay over certain money authorized by this
68 section. If any such employee is discharged within thirty days of the date upon which an
69 order to withhold and pay over certain money is to take effect, there shall arise a
70 rebuttable presumption that such discharge was a result of such order. This presumption
71 shall be overcome only by clear, cogent and convincing evidence produced by the employer
72 that the employee was not terminated because of the order to withhold and pay over
73 certain money. The director or his or her designee is hereby authorized to bring an action
74 in circuit court to determine whether the discharge constitutes a violation of this
75 subsection. If the court finds that a violation has occurred, the court may enter an order
76 against the employer requiring reinstatement of the employee and may fine the employer
77 in an amount not to exceed five hundred dollars. Further, the court may enter judgment
78 against the employer for the back wages, costs, attorney's surcharges, and for the amount
79 of taxes that should have been withheld and paid over during the period of time the
80 employee was wrongfully discharged.

81 11. If a taxpayer for whom an order to withhold has been issued under subsection
82 1 of this section terminates the taxpayer's employment, the employer shall, within ten days
83 of the termination, notify the department of the termination, shall provide to the
84 department the last known address of the taxpayer, if known to the employer, and shall
85 provide to the department the name and address of the taxpayer's new employer, if known.
86 The director or his or her designee may issue an order to the new employer as provided in
87 subsection 1 of this section.

88 12. For purposes of this section, "assets" include, but are not limited to, currency,
89 any financial account or other liquid asset, and any income or other periodic form of
90 payment due to a taxpayer regardless of source, including, but not limited to, wages,

91 **salaries, commissions, bonuses, workers' compensation benefits, disability benefits,**
92 **payments pursuant to a pension or a retirement program, and interest.**

144.032. The provisions of section 144.030 to the contrary notwithstanding, any city
2 imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing
3 a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax
4 under the provisions of sections 67.500 to 67.729, **or any hospital district imposing a sales tax**
5 **under the provisions of section 205.205**, may by ordinance impose a sales tax upon all sales
6 of metered water services, electricity, electrical current and natural, artificial or propane gas,
7 wood, coal, or home heating oil for domestic use only. Such tax shall be administered by the
8 department of revenue and assessed by the retailer in the same manner as any other city [or] ,
9 county, **or hospital district** sales tax. Domestic use shall be determined in the same manner as
10 the determination of domestic use for exemption of such sales from the state sales tax under the
11 provisions of section 144.030.

144.083. 1. The director of revenue shall require all persons who are responsible for the
2 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no
3 cost to the licensee which shall be prominently displayed at the licensee's place of business, and
4 the license is valid until revoked by the director or surrendered by the person to whom issued
5 when sales are discontinued. The director shall issue the retail sales license within ten working
6 days following the receipt of a properly completed application. Any person applying for a retail
7 sales license or reinstatement of a revoked sales tax license who owes any tax under sections
8 144.010 to 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and
9 penalties before the department may issue the applicant a license or reinstate the revoked license.
10 All persons beginning business subsequent to August 13, 1986, and who are required to collect
11 the sales tax shall secure a retail sales license prior to making sales at retail. Such license may,
12 after ten days' notice, be revoked by the director of revenue only in the event the licensee shall
13 be in default for a period of sixty days in the payment of any taxes levied under section 144.020
14 or sections 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event
15 of revocation, the director of revenue may publish the status of the business account including
16 the date of revocation in a manner as determined by the director.

17 2. The possession of a retail sales license and a statement from the department of revenue
18 that the licensee owes no tax due under [sections 144.010 to 144.510 or sections 143.191 to
19 143.261] **section 32.088** shall be a prerequisite to the issuance or renewal of any city or county
20 occupation license or any state license which is required for conducting any business [where
21 goods are sold at retail]. The date of issuance on the statement that the licensee owes no tax due
22 shall be no more than ninety days before the date of submission for application or renewal of the

23 local license. The revocation of a retailer's license by the director shall render the occupational
24 license or the state license null and void.

25 3. No person responsible for the collection of taxes under section 144.080 shall make
26 sales at retail unless such person is the holder of a valid retail sales license. After all appeals
27 have been exhausted, the director of revenue may notify the county or city law enforcement
28 agency representing the area in which the former licensee's business is located that the retail sales
29 license of such person has been revoked, and that any county or city occupation license of such
30 person is also revoked. The county or city may enforce the provisions of this section, and may
31 prohibit further sales at retail by such person.

32 4. In addition to the provisions of subsection 2 of this section, beginning January 1,
33 2009, **and until December 31, 2011**, the possession of a statement from the department of
34 revenue stating no tax is due under sections 143.191 to 143.265 or sections 144.010 to 144.510
35 shall also be a prerequisite to the issuance or renewal of any city or county occupation license
36 or any state license required for conducting any business where goods are sold at retail. The
37 statement of no tax due shall be dated no longer than ninety days before the date of submission
38 for application or renewal of the city or county license.

39 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale
40 price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts
41 or mechanisms negotiated between manufacturers, wholesalers, and retailers.

144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or
2 mistake on the part of the director of revenue, such fact shall be set forth in the records of the
3 director of revenue, and the amount of the overpayment shall be credited on any taxes then due
4 from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and
5 the balance shall be refunded to the person legally obligated to remit the tax, such person's
6 administrators or executors, as provided for in section 144.200.

7 2. If any tax, penalty or interest has been paid more than once, or has been erroneously
8 or illegally collected, or has been erroneously or illegally computed, such sum shall be credited
9 on any taxes then due from the person legally obligated to remit the tax pursuant to sections
10 144.010 to 144.525, and the balance, with interest as determined by section 32.065, shall be
11 refunded to the person legally obligated to remit the tax, but no such credit or refund shall be
12 allowed unless duplicate copies of a claim for refund are filed within three years from date of
13 overpayment. **If a taxpayer applying for a refund under the provisions of this section**
14 **submits a written request for the director to hold a refund claim unprocessed pending the**
15 **outcome of legal proceedings on the same or similar grounds or transactions, the director**
16 **shall hold such refund claim unprocessed pending the outcome of such legal proceedings**
17 **on the same or similar grounds or transactions. Notwithstanding any provision of section**

18 **32.069 to the contrary, interest shall not accrue on any refund for the time period such**
19 **refund claim is held at the request of the taxpayer applying for a refund under the**
20 **provisions of this subsection.**

21 3. Every claim for refund must be in writing and signed by the applicant, and must state
22 the specific grounds upon which the claim is founded. Any refund or any portion thereof which
23 is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be
24 recovered in any action brought by the director of revenue against the person legally obligated
25 to remit the tax. In the event that a tax has been illegally imposed against a person legally
26 obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon
27 the director's record.

28 4. **A purchaser that originally paid sales or use tax to a vendor or seller may submit**
29 **a refund claim directly to the director of revenue for such sales or use taxes paid to such**
30 **vendor or seller, provided such claim for refund is accompanied by either:**

31 (1) **A notarized assignment of rights statement by the vendor or seller to the**
32 **purchaser allowing the purchaser to seek the refund on behalf of the vendor or seller. An**
33 **assignment of rights statement shall contain the Missouri sales or use tax registration**
34 **number of the vendor or seller, a list of the transactions covered by the assignment, the tax**
35 **periods and location for which the original sale was, or should have been, reported to the**
36 **director of revenue by the vendor or seller, and a notarized statement signed by the vendor**
37 **or seller affirming that the vendor or seller has not received a refund or credit and will not**
38 **apply for a refund or credit of the tax collected on any transactions covered by the**
39 **assignment; or**

40 (2) **In the event the vendor or seller fails or refuses to provide an assignment of**
41 **rights statement within sixty days from the date of such purchaser's written request to the**
42 **vendor or seller, or the purchaser is not able to locate the vendor or seller or the vendor**
43 **or seller is no longer in business, the purchaser may provide the director a notarized**
44 **statement confirming that efforts have been made to obtain an assignment of rights from**
45 **the vendor or seller. Such statement shall contain a list of the transactions covered by the**
46 **assignment, the tax periods and location for which the original sale was, or should have**
47 **been, reported to the director of revenue by the vendor or seller. The director shall not**
48 **require such vendor, seller or purchaser to submit amended returns for refund claims**
49 **submitted under the provisions of this subsection.**

50 5. Notwithstanding the provisions of this section, the director of revenue shall authorize
51 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred
52 fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For
53 the purposes of such direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70,

54 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place of
55 business of the purchaser.

56 [5.] 6. Special rules applicable to error corrections requested by customers of mobile
57 telecommunications service are as follows:

58 (1) For purposes of this subsection, the terms "customer", "home service provider",
59 "place of primary use", "electronic database", and "enhanced zip code" shall have the same
60 meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference
61 in section 144.013;

62 (2) Notwithstanding the provisions of this section, if a customer of mobile
63 telecommunications services believes that the amount of tax, the assignment of place of primary
64 use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the
65 home service provider, in writing, within three years from the date of the billing statement. The
66 customer shall include in such written notification the street address for the customer's place of
67 primary use, the account name and number for which the customer seeks a correction of the tax
68 assignment, a description of the error asserted by the customer and any other information the
69 home service provider reasonably requires to process the request;

70 (3) Within sixty days of receiving the customer's notice, the home service provider shall
71 review its records and the electronic database or enhanced zip code to determine the customer's
72 correct taxing jurisdiction. If the home service provider determines that the review shows that
73 the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home
74 service provider shall correct the error and, at its election, either refund or credit the amount of
75 tax erroneously collected to the customer for a period of up to three years from the last day of
76 the home service provider's sixty-day review period. If the home service provider determines
77 that the review shows that the amount of tax, the assignment of place of primary use or the taxing
78 jurisdiction is correct, the home service provider shall provide a written explanation of its
79 determination to the customer.

80 [6.] 7. For all refund claims submitted to the department of revenue on or after
81 September 1, 2003, notwithstanding any provision of this section to the contrary, if a person
82 legally obligated to remit the tax levied pursuant to sections 144.010 to 144.525 has received a
83 refund of such taxes for a specific issue and submits a subsequent claim for refund of such taxes
84 on the same issue for a tax period beginning on or after the date the original refund check issued
85 to such person, no refund shall be allowed. This subsection shall not apply and a refund shall
86 be allowed if an additional refund claim is filed due to any of the following:

87 (1) Receipt of additional information or an exemption certificate from the purchaser of
88 the item at issue;

89 (2) A decision of a court of competent jurisdiction or the administrative hearing
90 commission; or

91 (3) Changes in regulations or policy by the department of revenue.

92 [7.] **8.** Notwithstanding any provision of law to the contrary, the director of revenue shall
93 respond to a request for a binding letter ruling filed in accordance with section 536.021 within
94 sixty days of receipt of such request. If the director of revenue fails to respond to such letter
95 ruling request within sixty days of receipt by the director, the director of revenue shall be barred
96 from pursuing collection of any assessment of sales or use tax with respect to the issue which is
97 the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling"
98 means a written interpretation of law by the director to a specific set of facts provided by a
99 specific taxpayer or his or her agent.

100 [8.] **9.** If any tax was paid more than once, was incorrectly collected, or was incorrectly
101 computed, such sum shall be credited on any taxes then due from the person legally obligated
102 to remit the tax pursuant to sections 144.010 to 144.510, against any deficiency or tax due
103 discovered through an audit of the person by the department of revenue through adjustment
104 during the same tax filing period for which the audit applied.

**144.810. 1. As used in this section, unless the context clearly indicates otherwise,
2 the following terms mean:**

3 (1) **"Commencement of commercial operations", shall be deemed to occur during
4 the first calendar year for which the data storage center or server farm facility is first
5 available for use by the operating taxpayer, or first capable of being used by the operating
6 taxpayer, as a data storage center or server farm facility;**

7 (2) **"Constructing taxpayer", where more than one taxpayer is responsible for a
8 project, a taxpayer responsible for the purchase or construction of the facility, as opposed
9 to a taxpayer responsible for the equipping and ongoing operations of the facility;**

10 (3) **"Data storage center" or "server farm facility" or "facility", a facility
11 purchased, constructed, extended, improved, or operating under this section, provided that
12 such business facility is engaged in:**

13 (a) **Wired telecommunications carriers (NAICS 517110); or**

14 (b) **Data processing, hosting, and related services (NAICS 518210); or**

15 (c) **Internet publishing and broadcasting and web search portals (NAICS 519130),
16 at the business facility;**

17 (4) **"Existing facility", a data storage center or server farm facility in this state as
18 it existed prior to August 28, 2011, as determined by the department;**

19 (5) **"Expanding facility" or "expanding data storage center or server farm
20 facility", an existing facility or replacement facility that expands its operations in this state**

21 on or after August 28, 2011, and has net new investment related to the expansion of
22 operations in this state of at least one million dollars during a period of up to twelve
23 consecutive months. An expanding facility shall continue to be an expanding facility
24 regardless of a subsequent change in or addition of operating taxpayers or constructing
25 taxpayers;

26 (6) "Expanding facility project" or "expanding data storage center or server farm
27 facility project", the purchase, construction, extension, improvement, equipping, and
28 operation of an expanding facility;

29 (7) "NAICS", the 2007 edition of the North American Industry Classification
30 System as prepared by the Executive Office of the President, Office of Management and
31 Budget. Any NAICS sector, subsector, industry group, or industry identified in this section
32 shall include its corresponding classification in previous and subsequent federal industry
33 classification systems;

34 (8) "New facility" or "new data storage center or server farm facility", a facility
35 in this state meeting the following requirements:

36 (a) The facility is acquired by, or leased to, an operating taxpayer on or after
37 August 28, 2011. A facility shall be deemed to have been acquired by, or leased to, an
38 operating taxpayer on or after August 28, 2011, if the transfer of title to an operating
39 taxpayer, the transfer of possession under a binding contract to transfer title to an
40 operating taxpayer, or the commencement of the term of the lease to an operating taxpayer
41 occurs on or after August 28, 2011, or, if the facility is constructed, erected, or installed by
42 or on behalf of an operating taxpayer, such construction, erection, or installation is
43 commenced on or after August 28, 2011;

44 (b) If such facility was acquired by an operating taxpayer from another person or
45 persons on or after August 28, 2011, and such facility was employed prior to August 28,
46 2011, by any other person or persons in the operation of a data storage center or server
47 farm facility, the facility shall not be considered a new facility;

48 (c) Such facility is not a replacement facility, as defined in this section;

49 (d) The new facility project investment is at least five million dollars during a
50 period of up to thirty-six consecutive months. Where more than one taxpayer is
51 responsible for a project, the investment requirement may be met by an operating
52 taxpayer, a constructing taxpayer, or a combination of constructing taxpayers and
53 operating taxpayers; and

54 (e) A new facility shall continue to be a new facility regardless of a subsequent
55 change in or addition of operating taxpayers or constructing taxpayers;

56 (9) "New data storage center or server farm facility project", or "new facility
57 project", the purchase, construction, extension, improvement, equipping, and operation
58 of a new facility;

59 (10) "Operating taxpayer", where more than one taxpayer is responsible for a
60 project, a taxpayer responsible for the equipping and ongoing operations of the facility, as
61 opposed to a taxpayer responsible for the purchasing or construction of the facility;

62 (11) "Project taxpayers", each constructing taxpayer and each operating taxpayer
63 for a data storage center or server farm facility project;

64 (12) "Replacement facility" or "replacement data storage center or server farm
65 facility", a facility in this state otherwise described in subdivision (8) of this subsection, but
66 which replaces another facility located within the state, which the taxpayer or a related
67 taxpayer previously operated but discontinued operating within one year prior to the
68 commencement of commercial operations at the new facility;

69 (13) "Taxpayer", the purchaser of tangible personal property or a service that is
70 subject to state or local sales or use tax and from whom state or local sales or use tax is
71 owed. "Taxpayer" shall not mean the seller charged by law with collecting the sales tax
72 from the purchaser.

73 2. Beginning August 28, 2011, in addition to the exemptions granted under chapter
74 144, there shall also be specifically exempted from state and local sales and use taxes
75 defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections
76 144.600 to 144.761, or section 238.235:

77 (1) All electrical energy, gas, water, and other utilities including telecommunication
78 and internet services used in a new data storage center or server farm facility;

79 (2) All machinery, equipment, and computers used in any new data storage center
80 or server farm facility; and

81 (3) All sales at retail of tangible personal property and materials for the purpose
82 of constructing, repairing, or remodeling any new data storage center or server farm
83 facility.

84 3. Any data storage center and server farm facility project seeking a tax exemption
85 under subsection 2 of this section shall submit a project plan to the department of economic
86 development, including identifying each known constructing taxpayer and each known
87 operating taxpayer for the project. The department of economic development shall
88 determine whether the project is eligible for the exemption under subsection 2 of this
89 section conditional upon subsequent verification by the department that the project meets
90 the requirement in paragraph (d) of subdivision (8) of subsection 1 of this section of at least
91 five million dollars of new facility investment over a time period not to exceed thirty-six

92 consecutive months. The department of economic development shall convey such
93 conditional approval to the department of revenue and the identified project taxpayers.
94 After a conditionally approved new facility project has met the investment amount, the
95 project taxpayers shall provide proof of such investment to the department of economic
96 development. Upon verification of such proof, the department of economic development
97 shall certify the project to the department of revenue as being eligible for the exemption
98 dating retroactively to the first day of the thirty-six month period or the first day of the
99 new investment in the event the investment is met in less than thirty-six months. The
100 department of revenue, upon receipt of adequate proof of the amount of sales taxes paid
101 since the first day of the thirty-six month period, or the first day of the new investment in
102 the event the investment is met in less than thirty-six months, shall issue a refund of sales
103 taxes paid as set forth in this section to each operating taxpayer and each constructing
104 taxpayer and issue a certificate of exemption to each new project taxpayer for ongoing
105 exemptions under subsection 2 of this section.

106 **4. Beginning August 28, 2011, in addition to the exemptions granted under chapter**
107 **144, there shall also be specifically exempted from state and local sales and use taxes**
108 **defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections**
109 **144.600 to 144.761, or section 238.235:**

110 (1) All electrical energy, gas, water, and other utilities including telecommunication
111 and internet services used in an expanding data storage center or server farm facility
112 which, on an annual basis, exceeds the amount of electrical energy, gas, water, and other
113 utilities including telecommunication and internet services used in the existing facility or
114 the replaced facility prior to the expansion. "Amount" shall be measured in kilowatt
115 hours, gallons, cubic feet, or other measures applicable to a utility service as opposed to in
116 dollars, to account for increases in rates;

117 (2) All machinery, equipment, and computers used in any expanding data storage
118 center or server farm facility, the cost of which, on an annual basis, exceeds the average of
119 the previous three years' expenditures on machinery, equipment, and computers at the
120 existing facility or the replaced facility prior to the expansion. Existing facilities or
121 replaced facilities in existence for less than three years shall have the average expenditures
122 calculated based upon the applicable time of existence; and

123 (3) All sales at retail of the tangible personal property and materials for the
124 purpose of constructing, repairing, or remodeling any expanding data storage center or
125 server farm facility.

126 **5. Any data storage center and server farm facility project seeking a tax exemption**
127 **under subsection 4 of this section shall submit an expanding project plan to the department**

128 of economic development, including identifying each known constructing taxpayer and
129 each known operating taxpayer for the project. The project applicants shall also provide
130 proof satisfactory to the department of economic development that the facility is an
131 expanding facility and has net new investment related to the expansion of operations in this
132 state of at least one million dollars during a time period not to exceed twelve consecutive
133 months. Upon verification of such proof, the department of economic development shall
134 certify the project to the department of revenue as being eligible for the exemption. The
135 department of revenue shall issue a certificate of exemption to each expanding project
136 taxpayer for ongoing exemptions under subsection 4 of this section.

137 **6. The sales tax exemptions in subsections 2 and 4 of this section shall be tied to the**
138 **new or expanding facility project. A certificate of exemption in the hands of a taxpayer**
139 **that is no longer an operating or constructing taxpayer of the new or expanding facility**
140 **project shall be invalid as of the date the taxpayer was no longer an operating or**
141 **constructing taxpayer of the new or expanding facility project. New certificates of**
142 **exemption shall be issued to successor constructing taxpayers and operating taxpayers at**
143 **such new or expanding facility projects. The right to the exemption by successor taxpayers**
144 **shall exist without regard to subsequent levels of investment in the new or expanding**
145 **facility by successor taxpayers.**

146 **7. The department of economic development and the department of revenue shall**
147 **cooperate in conducting random audits to make certain the intent of this section is**
148 **followed.**

149 **8. The department of economic development and the department of revenue shall**
150 **jointly prescribe such rules and regulations necessary to carry out the provisions of this**
151 **section. Any rule or portion of a rule, as that term is defined in section 536.010, that is**
152 **created under the authority delegated in this section shall become effective only if it**
153 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
154 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
155 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
156 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
157 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2011,**
158 **shall be invalid and void.**

168.071. 1. The state board of education may refuse to issue or renew a certificate, or
2 may, upon hearing, discipline the holder of a certificate of license to teach for the following
3 causes:

4 (1) A certificate holder or applicant for a certificate has pleaded to or been found guilty
5 of a felony or crime involving moral turpitude under the laws of this state, any other state, of the
6 United States, or any other country, whether or not sentence is imposed;

7 (2) The certification was obtained through use of fraud, deception, misrepresentation or
8 bribery;

9 (3) There is evidence of incompetence, immorality, or neglect of duty by the certificate
10 holder;

11 (4) A certificate holder has been subject to disciplinary action relating to certification
12 issued by another state, territory, federal agency, or country upon grounds for which discipline
13 is authorized in this section; [or]

14 (5) If charges are filed by the local board of education, based upon the annulling of a
15 written contract with the local board of education, for reasons other than election to the general
16 assembly, without the consent of the majority of the members of the board that is a party to the
17 contract; **or**

18 (6) **Beginning, January 1, 2012, the government entity issuing a valid certificate of**
19 **license to teach in Missouri under section 168.011, shall at least one time each year provide**
20 **the name and Social Security number of each certificate holder or applicant for certificate**
21 **of a license to teach in Missouri to the director of revenue. The director of revenue shall**
22 **at least one time each year check the status of each certificate holder or applicant for**
23 **certificate of a license to teach in Missouri against a database developed by the director to**
24 **determine if all state income tax returns have been filed and all state income taxes owed**
25 **have been paid. If such certificate holder or applicant for certificate of a license to teach**
26 **in Missouri is delinquent on any state taxes, or has failed to file state income tax returns**
27 **in the last three years, the director shall then send notice to the certificate holder or**
28 **applicant for certificate of a license to teach in Missouri and the department of elementary**
29 **and secondary education. In the case of such delinquency or failure to file, the certificate**
30 **holder's license shall be suspended within ninety days after notice of such delinquency or**
31 **failure to file, and the applicant for certificate's license shall not be issued unless the**
32 **director of revenue verifies that such certificate holder or applicant for certificate has**
33 **remedied such delinquency or failure or has made arrangements to achieve such remedy.**
34 **The director of revenue shall, within ten business days of notification to the government**
35 **entity issuing the certificate of license to teach, that the delinquency has been remedied or**
36 **arrangements have been made to remedy such delinquency, and send written notification**
37 **to the certificate holder or applicant for certificate that the delinquency has been remedied.**
38 **Tax liability paid in protest or reasonably founded disputes with such liability shall be**
39 **considered paid for the purposes of this section.**

40 2. A public school district may file charges seeking the discipline of a holder of a
41 certificate of license to teach based upon any cause or combination of causes outlined in
42 subsection 1 of this section, including annulment of a written contract. Charges shall be in
43 writing, specify the basis for the charges, and be signed by the chief administrative officer of the
44 district, or by the president of the board of education as authorized by a majority of the board of
45 education. The board of education may also petition the office of the attorney general to file
46 charges on behalf of the school district for any cause other than annulment of contract, with
47 acceptance of the petition at the discretion of the attorney general.

48 3. The department of elementary and secondary education may file charges seeking the
49 discipline of a holder of a certificate of license to teach based upon any cause or combination of
50 causes outlined in subsection 1 of this section, other than annulment of contract. Charges shall
51 be in writing, specify the basis for the charges, and be signed by legal counsel representing the
52 department of elementary and secondary education.

53 4. If the underlying conduct or actions which are the basis for charges filed pursuant to
54 this section are also the subject of a pending criminal charge against the person holding such
55 certificate, the certificate holder may request, in writing, a delayed hearing on advice of counsel
56 under the fifth amendment of the Constitution of the United States. Based upon such a request,
57 no hearing shall be held until after a trial has been completed on this criminal charge.

58 5. The certificate holder shall be given not less than thirty days' notice of any hearing
59 held pursuant to this section.

60 6. Other provisions of this section notwithstanding, the certificate of license to teach
61 shall be revoked or, in the case of an applicant, a certificate shall not be issued, if the certificate
62 holder or applicant has pleaded guilty to or been found guilty of any of the following offenses
63 established pursuant to Missouri law or offenses of a similar nature established under the laws
64 of any other state or of the United States, or any other country, whether or not the sentence is
65 imposed:

66 (1) Any dangerous felony as defined in section 556.061 or murder in the first degree;

67 (2) Any of the following sexual offenses: rape; statutory rape in the first degree;
68 statutory rape in the second degree; sexual assault; forcible sodomy; statutory sodomy in the first
69 degree; statutory sodomy in the second degree; child molestation in the first degree; child
70 molestation in the second degree; deviate sexual assault; sexual misconduct involving a child;
71 sexual misconduct in the first degree; sexual abuse; enticement of a child; or attempting to entice
72 a child;

73 (3) Any of the following offenses against the family and related offenses: incest;
74 abandonment of child in the first degree; abandonment of child in the second degree;

75 endangering the welfare of a child in the first degree; abuse of a child; child used in a sexual
76 performance; promoting sexual performance by a child; or trafficking in children; and

77 (4) Any of the following offenses involving child pornography and related offenses:
78 promoting obscenity in the first degree; promoting obscenity in the second degree when the
79 penalty is enhanced to a class D felony; promoting child pornography in the first degree;
80 promoting child pornography in the second degree; possession of child pornography in the first
81 degree; possession of child pornography in the second degree; furnishing child pornography to
82 a minor; furnishing pornographic materials to minors; or coercing acceptance of obscene
83 material.

84 7. When a certificate holder pleads guilty or is found guilty of any offense that would
85 authorize the state board of education to seek discipline against that holder's certificate of license
86 to teach, the local board of education or the department of elementary and secondary education
87 shall immediately provide written notice to the state board of education and the attorney general
88 regarding the plea of guilty or finding of guilty.

89 8. The certificate holder whose certificate was revoked pursuant to subsection 6 of this
90 section may appeal such revocation to the state board of education. Notice of this appeal must
91 be received by the commissioner of education within ninety days of notice of revocation pursuant
92 to this subsection. Failure of the certificate holder to notify the commissioner of the intent to
93 appeal waives all rights to appeal the revocation. Upon notice of the certificate holder's intent
94 to appeal, an appeal hearing shall be held by a hearing officer designated by the commissioner
95 of education, with the final decision made by the state board of education, based upon the record
96 of that hearing. The certificate holder shall be given not less than thirty days' notice of the
97 hearing, and an opportunity to be heard by the hearing officer, together with witnesses.

98 9. In the case of any certificate holder who has surrendered or failed to renew his or her
99 certificate of license to teach, the state board of education may refuse to issue or renew, or may
100 suspend or revoke, such certificate for any of the reasons contained in this section.

101 10. In those cases where the charges filed pursuant to this section are based upon an
102 allegation of misconduct involving a minor child, the hearing officer may accept into the record
103 the sworn testimony of the minor child relating to the misconduct received in any court or
104 administrative hearing.

105 11. Hearings, appeals or other matters involving certificate holders, licensees or
106 applicants pursuant to this section may be informally resolved by consent agreement or agreed
107 settlement or voluntary surrender of the certificate of license pursuant to the rules promulgated
108 by the state board of education.

109 12. The final decision of the state board of education is subject to judicial review
110 pursuant to sections 536.100 to 536.140.

111 13. A certificate of license to teach to an individual who has been convicted of a felony
112 or crime involving moral turpitude, whether or not sentence is imposed, shall be issued only
113 upon motion of the state board of education adopted by a unanimous affirmative vote of those
114 members present and voting.

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

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

**3. All revenue collected under this section by the director of the department of
25 revenue on behalf of the hospital district, except for one percent for the cost of collection
26 which shall be deposited in the state's general revenue fund, shall be deposited in a special
27 trust fund, which is hereby created and shall be known as the "Hospital District Sales Tax
28 Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not
29 be deemed to be state funds, and shall not be commingled with any funds of the state. The
30 director may make refunds from the amounts in the fund and credited to the district for
31 erroneous payments and overpayments made, and may redeem dishonored checks and
32 drafts deposited to the credit of such district. Any funds in the special fund which are not**

33 needed for current expenditures shall be invested in the same manner as other funds are
34 invested. Any interest and moneys earned on such investments shall be credited to the
35 fund.

36 4. The governing body of any hospital district that has adopted the sales tax
37 authorized in this section may submit the question of repeal of the tax to the voters on any
38 date available for elections for the district. If a majority of the votes cast on the question
39 by the qualified voters voting thereon are in favor of the repeal, that repeal shall become
40 effective on December thirty-first of the calendar year in which such repeal was approved.
41 If a majority of the votes cast on the question by the qualified voters voting thereon are
42 opposed to the repeal, then the sales tax authorized in this section shall remain effective
43 until the question is resubmitted under this section to the qualified voters and the repeal
44 is approved by a majority of the qualified voters voting on the question.

45 5. Whenever the governing body of any hospital district that has adopted the sales
46 tax authorized in this section receives a petition, signed by a number of registered voters
47 of the district equal to at least ten percent of the number of registered voters of the district
48 voting in the last gubernatorial election, calling for an election to repeal the sales tax
49 imposed under this section, the governing body shall submit to the voters of the district a
50 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified
51 voters voting thereon are in favor of the repeal, the repeal shall become effective on
52 December thirty-first of the calendar year in which such repeal was approved. If a
53 majority of the votes cast on the question by the qualified voters voting thereon are
54 opposed to the repeal, then the sales tax authorized in this section shall remain effective
55 until the question is resubmitted under this section to the qualified voters and the repeal
56 is approved by a majority of the qualified voters voting on the question.

57 6. If the tax is repealed or terminated by any means, all funds remaining in the
58 special trust fund shall continue to be used solely for the designated purposes, and the
59 hospital district shall notify the director of the department of revenue of the action at least
60 ninety days before the effective date of the repeal and the director may order retention in
61 the trust fund, for a period of one year, of two percent of the amount collected after receipt
62 of such notice to cover possible refunds or overpayment of the tax and to redeem
63 dishonored checks and drafts deposited to the credit of such accounts. After one year has
64 elapsed after the effective date of abolition of the tax in such district, the director shall
65 remit the balance in the account to the district and close the account of that district. The
66 director shall notify each district of each instance of any amount refunded or any check
67 redeemed from receipts due the district.

250.140. 1. Sewerage services, water services, or water and sewerage services combined shall be deemed to be furnished to both the occupant and owner of the premises receiving such service and, except as otherwise provided in subsection 2 of this section, the city, town, village, or sewer district or water supply district organized and incorporated under chapter 247 rendering such services shall have power to sue the occupant or owner, or both, of such real estate in a civil action to recover any sums due for such services less any deposit that is held by the city, town, village, or sewer district or water supply district organized and incorporated under chapter 247 for such services, plus a reasonable attorney's fee to be fixed by the court.

2. When the occupant is delinquent in payment for thirty days, the city, town, village, sewer district, or water supply district shall make a good faith effort to notify the owner of the premises receiving such service of the delinquency and the amount thereof. Notwithstanding any other provision of this section to the contrary, when an occupant is delinquent more than ninety days, the owner shall not be liable for sums due for more than ninety days of service[; provided, however, that in any city not within a county and any home rule city with more than four hundred thousand inhabitants and located in more than one county, until January 1, 2007, when an occupant is delinquent more than one hundred twenty days the owner shall not be liable for sums due for more than one hundred twenty days of service, and after January 1, 2007, when an occupant is delinquent more than ninety days the owner shall not be liable for sums due for more than ninety days]. Any notice of termination of service shall be sent to both the occupant and owner of the premises receiving such service.

3. The provisions of this section shall apply only to residences that have their own private water and sewer lines. In instances where several residences share a common water or sewer line, the owner of the real property upon which the residences sit shall be liable for water and sewer expenses.

4. Notwithstanding any other provision of law to the contrary, any water provider **or premises owner** who terminates service due to delinquency of payment by a consumer shall not be liable for any civil or criminal damages **for termination of such service, nor shall termination of such service be deemed constructive eviction.**

5. The provisions of this section shall not apply to unapplied-for utility services. As used in this subsection, "unapplied-for utility services" means services requiring application by the property owner and acceptance of such application by the utility prior to the establishment of an account. The property owner is billed directly for the services provided, and as a result, any delinquent payment of a bill becomes the responsibility of the property owner rather than the occupant.

339.501. 1. Beginning July 1, 1999, it shall be unlawful for any person in this state to act as a real estate appraiser, or to directly or indirectly, engage or assume to engage in the

3 business of real estate appraisal or to advertise or hold himself or herself out as engaging in or
4 conducting such business without first obtaining a license or certificate issued by the Missouri
5 real estate appraisers commission as provided in sections 339.500 to 339.549.

6 2. No license or certificate shall be issued pursuant to sections 339.500 to 339.549 to a
7 partnership, association, corporation, firm or group; except that, nothing in this section shall
8 preclude a state-licensed or state-certified real estate appraiser from rendering appraisals for, or
9 on behalf of, a partnership, association, corporation, firm or group, provided the appraisal report
10 is prepared by, or under the immediate personal direction of the state-licensed or state-certified
11 real estate appraiser and is reviewed and signed by such state-licensed or state-certified appraiser.

12 3. Any person who is not state licensed or state certified pursuant to sections 339.500
13 to 339.549 may assist a state-licensed or state-certified real estate appraiser in the performance
14 of an appraisal; provided that, such person is personally supervised by a state-licensed or
15 state-certified appraiser and provided further that any appraisal report rendered in connection
16 with the appraisal is reviewed and signed by the state-licensed or state-certified real estate
17 appraiser.

18 4. Nothing in sections 339.500 to 339.549 shall abridge, infringe upon or otherwise
19 restrict the right to use the term "certified ad valorem tax appraiser" or any similar term by
20 persons performing ad valorem tax appraisals.

21 5. The provisions of sections 339.500 to 339.549 shall not be construed to require a
22 license or certificate for:

23 (1) Any person, partnership, association or corporation who, as owner, performs
24 appraisals of property owned by such person, partnership, association or corporation;

25 (2) Any licensed real estate broker or salesperson who prepares a comparative market
26 analysis or a broker price opinion;

27 (3) Any employee of a local, state or federal agency who performs appraisal services
28 within the scope of his or her employment; except that, this exemption shall not apply where any
29 local, state or federal agency requires an employee to be registered, licensed or certified to
30 perform appraisal services;

31 (4) Any employee of a federal or state-regulated lending agency or institution;

32 (5) Any agent of a federal or state-regulated lending agency or institution in a county of
33 third or fourth classification;

34 (6) **Any person employed by the property owner or agent of the property owner to**
35 **represent that property owner in any proceeding appealing the assessment of the owner's**
36 **property as authorized in section 138.180.**

447.708. 1. For eligible projects, the director of the department of economic
2 development, with notice to the directors of the departments of natural resources and revenue,

3 and subject to the other provisions of sections 447.700 to 447.718, may not create a new
4 enterprise zone but may decide that a prospective operator of a facility being remedied and
5 renovated pursuant to sections 447.700 to 447.718 may receive the tax credits and exemptions
6 pursuant to sections 135.100 to 135.150 and sections 135.200 to 135.257. The tax credits
7 allowed pursuant to this subsection shall be used to offset the tax imposed by chapter 143,
8 excluding withholding tax imposed by sections 143.191 to 143.265, or the tax otherwise imposed
9 by chapter 147, or the tax otherwise imposed by chapter 148. For purposes of this subsection:

10 (1) For receipt of the ad valorem tax abatement pursuant to section 135.215, the eligible
11 project must create at least ten new jobs or retain businesses which supply at least twenty-five
12 existing jobs. The city, or county if the eligible project is not located in a city, must provide ad
13 valorem tax abatement of at least fifty percent for a period not less than ten years and not more
14 than twenty-five years;

15 (2) For receipt of the income tax exemption pursuant to section 135.220 and tax credit
16 for new or expanded business facilities pursuant to sections 135.100 to 135.150, and 135.225,
17 the eligible project must create at least ten new jobs or retain businesses which supply at least
18 twenty-five existing jobs, or combination thereof. For purposes of sections 447.700 to 447.718,
19 the tax credits described in section 135.225 are modified as follows: the tax credit shall be four
20 hundred dollars per employee per year, an additional four hundred dollars per year for each
21 employee exceeding the minimum employment thresholds of ten and twenty-five jobs for new
22 and existing businesses, respectively, an additional four hundred dollars per year for each person
23 who is a person difficult to employ as defined by section 135.240, and investment tax credits at
24 the same amounts and levels as provided in subdivision (4) of subsection 1 of section 135.225;

25 (3) For eligibility to receive the income tax refund pursuant to section 135.245, the
26 eligible project must create at least ten new jobs or retain businesses which supply at least
27 twenty-five existing jobs, or combination thereof, and otherwise comply with the provisions of
28 section 135.245 for application and use of the refund and the eligibility requirements of this
29 section;

30 (4) The eligible project operates in compliance with applicable environmental laws and
31 regulations, including permitting and registration requirements, of this state as well as the federal
32 and local requirements;

33 (5) The eligible project operator shall file such reports as may be required by the director
34 of economic development or the director's designee;

35 (6) The taxpayer may claim the state tax credits authorized by this subsection and the
36 state income exemption for a period not in excess of ten consecutive tax years. For the purpose
37 of this section, "taxpayer" means an individual proprietorship, partnership or corporation
38 described in section 143.441 or 143.471 who operates an eligible project. The director shall

39 determine the number of years the taxpayer may claim the state tax credits and the state income
40 exemption based on the projected net state economic benefits attributed to the eligible project;

41 (7) For the purpose of meeting the new job requirement prescribed in subdivisions (1),
42 (2) and (3) of this subsection, it shall be required that at least ten new jobs be created and
43 maintained during the taxpayer's tax period for which the credits are earned, in the case of an
44 eligible project that does not replace a similar facility in Missouri. "New job" means a person
45 who was not previously employed by the taxpayer or related taxpayer within the twelve-month
46 period immediately preceding the time the person was employed by that taxpayer to work at, or
47 in connection with, the eligible project on a full-time basis. "Full-time basis" means the
48 employee works an average of at least thirty-five hours per week during the taxpayer's tax period
49 for which the tax credits are earned. For the purposes of this section, related taxpayer has the
50 same meaning as defined in subdivision (9) of section 135.100;

51 (8) For the purpose of meeting the existing job retention requirement, if the eligible
52 project replaces a similar facility that closed elsewhere in Missouri prior to the end of the
53 taxpayer's tax period in which the tax credits are earned, it shall be required that at least
54 twenty-five existing jobs be retained at, and in connection with the eligible project, on a full-time
55 basis during the taxpayer's tax period for which the credits are earned. "Retained job" means a
56 person who was previously employed by the taxpayer or related taxpayer, at a facility similar to
57 the eligible project that closed elsewhere in Missouri prior to the end of the taxpayer's tax period
58 in which the tax credits are earned, within the tax period immediately preceding the time the
59 person was employed by the taxpayer to work at, or in connection with, the eligible project on
60 a full-time basis. "Full-time basis" means the employee works an average of at least thirty-five
61 hours per week during the taxpayer's tax period for which the tax credits are earned;

62 (9) In the case where an eligible project replaces a similar facility that closed elsewhere
63 in Missouri prior to the end of the taxpayer's tax period in which the tax credits are earned, the
64 owner and operator of the eligible project shall provide the director with a written statement
65 explaining the reason for discontinuing operations at the closed facility. The statement shall
66 include a comparison of the activities performed at the closed facility prior to the date the facility
67 ceased operating, to the activities performed at the eligible project, and a detailed account
68 describing the need and rationale for relocating to the eligible project. If the director finds the
69 relocation to the eligible project significantly impaired the economic stability of the area in
70 which the closed facility was located, and that such move was detrimental to the overall
71 economic development efforts of the state, the director may deny the taxpayer's request to claim
72 tax benefits;

73 (10) Notwithstanding any provision of law to the contrary, for the purpose of this
74 section, the number of new jobs created and maintained, the number of existing jobs retained,

75 and the value of new qualified investment used at the eligible project during any tax year shall
76 be determined by dividing by twelve, in the case of jobs, the sum of the number of individuals
77 employed at the eligible project, or in the case of new qualified investment, the value of new
78 qualified investment used at the eligible project, on the last business day of each full calendar
79 month of the tax year. If the eligible project is in operation for less than the entire tax year, the
80 number of new jobs created and maintained, the number of existing jobs retained, and the value
81 of new qualified investment created at the eligible project during any tax year shall be
82 determined by dividing the sum of the number of individuals employed at the eligible project,
83 or in the case of new qualified investment, the value of new qualified investment used at the
84 eligible project, on the last business day of each full calendar month during the portion of the tax
85 year during which the eligible project was in operation, by the number of full calendar months
86 during such period;

87 (11) For the purpose of this section, "new qualified investment" means new business
88 facility investment as defined and as determined in subdivision (7) of section 135.100 which is
89 used at and in connection with the eligible project. "New qualified investment" shall not include
90 small tools, supplies and inventory. "Small tools" means tools that are portable and can be hand
91 held.

92 2. The determination of the director of economic development pursuant to subsection
93 1 of this section shall not affect requirements for the prospective purchaser to obtain the approval
94 of the granting of real property tax abatement by the municipal or county government where the
95 eligible project is located.

96 3. (1) The director of the department of economic development, with the approval of
97 the director of the department of natural resources, may, in addition to the tax credits allowed
98 in subsection 1 of this section, grant a remediation tax credit to the applicant for up to one
99 hundred percent of the costs of materials, supplies, equipment, labor, professional engineering,
100 consulting and architectural fees, permitting fees and expenses, demolition, asbestos abatement,
101 **environmental insurance premiums, backfill of areas where contaminated soil excavation**
102 **occurs,** and direct utility charges for performing the voluntary remediation activities for the
103 preexisting hazardous substance contamination and releases, including, but not limited to, the
104 costs of performing operation and maintenance of the remediation equipment at the property
105 beyond the year in which the systems and equipment are built and installed at the eligible project
106 and the costs of performing the voluntary remediation activities over a period not in excess of
107 four tax years following the taxpayer's tax year in which the system and equipment were first put
108 into use at the eligible project, provided the remediation activities are the subject of a plan
109 submitted to, and approved by, the director of natural resources pursuant to sections 260.565 to
110 260.575. The tax credit may also include up to one hundred percent of the costs of demolition

111 that are not directly part of the remediation activities, provided that the demolition is on the
112 property where the voluntary remediation activities are occurring, the demolition is necessary
113 to accomplish the planned use of the facility where the remediation activities are occurring, and
114 the demolition is part of a redevelopment plan approved by the municipal or county government
115 and the department of economic development. The demolition may occur on an adjacent
116 property if the project is located in a municipality which has a population less than twenty
117 thousand and the above conditions are otherwise met. The adjacent property shall independently
118 qualify as abandoned or underutilized. The amount of the credit available for demolition not
119 associated with remediation cannot exceed the total amount of credits approved for remediation
120 including demolition required for remediation.

121 (2) The amount of remediation tax credits issued shall be limited to the least amount
122 necessary to cause the project to occur, as determined by the director of the department of
123 economic development.

124 (3) The director may, with the approval of the director of natural resources, extend the
125 tax credits allowed for performing voluntary remediation maintenance activities, in increments
126 of three-year periods, not to exceed five consecutive three-year periods. The tax credits allowed
127 in this subsection shall be used to offset the tax imposed by chapter 143, excluding withholding
128 tax imposed by sections 143.191 to 143.265, or the tax otherwise imposed by chapter 147, or the
129 tax otherwise imposed by chapter 148.

130 The remediation tax credit may be taken in the same tax year in which the tax credits are
131 received or may be taken over a period not to exceed twenty years.

132 (4) The project facility shall be projected to create at least ten new jobs or at least
133 twenty-five retained jobs, or a combination thereof, as determined by the department of
134 economic development, to be eligible for tax credits pursuant to this section.

135 (5) No more than seventy-five percent of earned remediation tax credits may be issued
136 when the remediation costs were paid, and the remaining percentage may be issued when the
137 department of natural resources issues a letter of completion letter or covenant not to sue
138 following completion of the voluntary remediation activities. It shall not include any costs
139 associated with ongoing operational environmental compliance of the facility or remediation
140 costs arising out of spills, leaks, or other releases arising out of the ongoing business operations
141 of the facility. In the event the department of natural resources issues a letter of completion for
142 a portion of a property, an impacted media such as soil or groundwater, or for a site or a portion
143 of a site improvement, a prorated amount of the remaining percentage may be released based on
144 the percentage of the total site receiving a letter of completion.

145 4. In the exercise of the sound discretion of the director of the department of economic
146 development or the director's designee, the tax credits and exemptions described in this section

147 may be terminated, suspended or revoked, if the eligible project fails to continue to meet the
148 conditions set forth in this section. In making such a determination, the director shall consider
149 the severity of the condition violation, actions taken to correct the violation, the frequency of any
150 condition violations and whether the actions exhibit a pattern of conduct by the eligible facility
151 owner and operator. The director shall also consider changes in general economic conditions and
152 the recommendation of the director of the department of natural resources, or his or her designee,
153 concerning the severity, scope, nature, frequency and extent of any violations of the
154 environmental compliance conditions. The taxpayer or person claiming the tax credits or
155 exemptions may appeal the decision regarding termination, suspension or revocation of any tax
156 credit or exemption in accordance with the procedures outlined in subsections 4 [to 6] **and 5** of
157 section 135.250. The director of the department of economic development shall notify the
158 directors of the departments of natural resources and revenue of the termination, suspension or
159 revocation of any tax credits as determined in this section or pursuant to the provisions of section
160 447.716.

161 5. Notwithstanding any provision of law to the contrary, no taxpayer shall earn the tax
162 credits, exemptions or refund otherwise allowed in subdivisions (2), (3) and (4) of subsection
163 1 of this section and the tax credits otherwise allowed in section 135.110, or the tax credits,
164 exemptions and refund otherwise allowed in sections 135.215, 135.220, 135.225 and 135.245,
165 respectively, for the same facility for the same tax period.

166 6. The total amount of the tax credits allowed in subsection 1 of this section may not
167 exceed the greater of:

168 (1) That portion of the taxpayer's income attributed to the eligible project; or

169 (2) One hundred percent of the total business' income tax if the eligible facility does not
170 replace a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer's tax
171 period in which the tax credits are earned, and further provided the taxpayer does not operate any
172 other facilities besides the eligible project in Missouri; fifty percent of the total business' income
173 tax if the eligible facility replaces a similar facility that closed elsewhere in Missouri prior to the
174 end of the taxpayer's tax period in which the credits are earned, and further provided the taxpayer
175 does not operate any other facilities besides the eligible project in Missouri; or twenty-five
176 percent of the total business income if the taxpayer operates, in addition to the eligible facility,
177 any other facilities in Missouri. In no case shall a taxpayer operating more than one eligible
178 project in Missouri be allowed to offset more than twenty-five percent of the taxpayer's business
179 income in any tax period. That portion of the taxpayer's income attributed to the eligible project
180 as referenced in subdivision (1) of this subsection, for which the credits allowed in sections
181 135.110 and 135.225 and subsection 3 of this section, may apply, shall be determined in the same
182 manner as prescribed in subdivision (6) of section 135.100. That portion of the taxpayer's

183 franchise tax attributed to the eligible project for which the remediation tax credit may offset,
184 shall be determined in the same manner as prescribed in paragraph (a) of subdivision (6) of
185 section 135.100.

186 7. Taxpayers claiming the state tax benefits allowed in subdivisions (2) and (3) of
187 subsection 1 of this section shall be required to file all applicable tax credit applications, forms
188 and schedules prescribed by the director during the taxpayer's tax period immediately after the
189 tax period in which the eligible project was first put into use. Otherwise, the taxpayer's right to
190 claim such state tax benefits shall be forfeited. Unused business facility and enterprise zone tax
191 credits shall not be carried forward but shall be initially claimed for the tax period during which
192 the eligible project was first capable of being used, and during any applicable subsequent tax
193 periods.

194 8. Taxpayers claiming the remediation tax credit allowed in subsection 3 of this section
195 shall be required to file all applicable tax credit applications, forms and schedules prescribed by
196 the director during the taxpayer's tax period immediately after the tax period in which the eligible
197 project was first put into use, or during the taxpayer's tax period immediately after the tax period
198 in which the voluntary remediation activities were performed.

199 9. The recipient of remediation tax credits, for the purpose of this subsection referred to
200 as assignor, may assign, sell or transfer, in whole or in part, the remediation tax credit allowed
201 in subsection 3 of this section to any other person, for the purpose of this subsection referred to
202 as assignee. To perfect the transfer, the assignor shall provide written notice to the director of
203 the assignor's intent to transfer the tax credits to the assignee, the date the transfer is effective,
204 the assignee's name, address and the assignee's tax period and the amount of tax credits to be
205 transferred. The number of tax periods during which the assignee may subsequently claim the
206 tax credits shall not exceed twenty tax periods, less the number of tax periods the assignor
207 previously claimed the credits before the transfer occurred.

208 10. In the case where an operator and assignor of an eligible project has been certified
209 to claim state tax benefits allowed in subdivisions (2) and (3) of subsection 1 of this section, and
210 sells or otherwise transfers title of the eligible project to another taxpayer or assignee who
211 continues the same or substantially similar operations at the eligible project, the director shall
212 allow the assignee to claim the credits for a period of time to be determined by the director;
213 except that, the total number of tax periods the tax credits may be earned by the assignor and the
214 assignee shall not exceed ten. To perfect the transfer, the assignor shall provide written notice
215 to the director of the assignor's intent to transfer the tax credits to the assignee, the date the
216 transfer is effective, the assignee's name, address, and the assignee's tax period, and the amount
217 of tax credits to be transferred.

218 11. For the purpose of the state tax benefits described in this section, in the case of a
219 corporation described in section 143.471 or partnership, in computing Missouri's tax liability,
220 such state benefits shall be allowed to the following:

- 221 (1) The shareholders of the corporation described in section 143.471;
- 222 (2) The partners of the partnership. The credit provided in this subsection shall be
- 223 apportioned to the entities described in subdivisions (1) and (2) of this subsection in proportion
- 224 to their share of ownership on the last day of the taxpayer's tax period.

Section 1. Notwithstanding any other provision of law to the contrary, any public
body entering into or maintaining an asset management contract as an ongoing service for
the maintenance of a potable water tank or related facility shall not be required to pay
prevailing wages for work performed pursuant to such asset management contract. For
purposes of this section an "asset management contract as an ongoing service for the
maintenance of a potable water storage tank or related facility" means any written
contract approved by the governing body of a public entity which applies to an existing
potable water storage tank or related facility and covers ongoing maintenance of the
existing potable water storage tank or related facility that does not change its size or
capacity.

Section 2. 1. If approved by a majority of the voters voting on the proposal, any
city, town, village, sewer district, or water supply district located within this state may, by
order or ordinance, levy and impose annually, upon lateral sewer service lines providing
sewer service to residential property having four or fewer dwelling units within the
jurisdiction of such city, town, village, sewer district, or water supply district, a fee not to
exceed four dollars per month or forty-eight dollars annually.

2. The ballot of submission shall be in substantially the following form:
For the purpose of repair or replacement of lateral sewer service lines extending
from the residential dwelling to its connection with the public sewer system line, due to
failure of the line, shall (city, town, village, sewer district, or water supply
district) be authorized to impose a fee not to exceed four dollars per month or forty-eight
dollars annually on residential property for each lateral sewer service line providing sewer
service within the (city, town, village, sewer district, or water supply district) to residential
property having four or fewer dwelling units for the purpose of paying for the costs of
necessary lateral sewer service line repairs or replacements?

3. For the purpose of this section, a lateral sewer service line may be defined by
local order or ordinance, but shall not include more than the portion of the sewer line
which extends from the sewer mains owned by the utility or municipality to the point of
entry into the premises receiving sewer service, and may not include facilities owned by the

20 utility or municipality. For purposes of this section, repair may be defined and limited by
21 local ordinance, and may include replacement or repairs.

22 **4. If a majority of the voters voting thereon approve the proposal authorized in**
23 **subsection 1 of this section, the governing body of the city, town, village, sewer district, or**
24 **water supply district may enact an order or ordinance for the collection of such fee. The**
25 **funds collected under such ordinance shall be deposited in a special account to be used**
26 **solely for the purpose of paying for the reasonable costs associated with and necessary to**
27 **administer and carry out the lateral sewer service line repairs as defined in the order or**
28 **ordinance and to reimburse the necessary costs of lateral sewer service line repair or**
29 **replacement. All interest generated on deposited funds shall be accrued to the special**
30 **account established for the repair of lateral sewer service lines.**

31 **5. The city, town, village, sewer district, or water supply district may establish, as**
32 **provided in the order or ordinance, regulations necessary for the administration of**
33 **collections, claims, repairs, replacements and all other activities necessary and convenient**
34 **for the implementation of any order or ordinance adopted and approved under this**
35 **section. The city, town, village, sewer district, or water supply district may administer the**
36 **program or may contract with one or more persons, through a competitive process, to**
37 **provide for administration of any portion of implementation activities of any order or**
38 **ordinance adopted and approved under this section, and reasonable costs of administering**
39 **the program may be paid from the special account established under this section not to**
40 **exceed five percent of the fund on an annual basis.**

41 **6. Notwithstanding any other provision of law to the contrary, the collector in any**
42 **city, town, village, sewer district, or water supply district that adopts an order or ordinance**
43 **under this section, who now or hereafter collects any fee to provide for, ensure or**
44 **guarantee the repair of lateral sewer service lines, may add such fee to the general tax levy**
45 **bills of property owners within the city, town, village, sewer district, or water supply**
46 **district. All revenues received on such combined bill which are for the purpose of**
47 **providing for, ensuring or guaranteeing the repair of lateral sewer service lines, shall be**
48 **separated from all other revenues so collected and credited to the appropriate fund or**
49 **account of the city, town, village, sewer district, or water supply district. The collector of**
50 **the city, town, village, sewer district, or water supply district may collect such fee in the**
51 **same manner and to the same extent as the collector now or hereafter may collect**
52 **delinquent real estate taxes and tax bills.**

53 **7. In any county with a charter form of government and with more than two**
54 **hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, if any**
55 **city, town, village, sewer district, or water supply district does not actually process or treat**

56 **sewage or wastewater but pays a premium or fee to another entity for such service, the city,**
57 **town, village, sewer district, or water supply district shall not charge and collect from its**
58 **customers a premium or fee of more than twice the premium or fee it pays.**

Section B. Because immediate action is necessary to adequately fund hospital districts
2 in this state and to secure adequate state revenue, the repeal and reenactment of section 144.032
3 and the enactment of sections 32.383 and 205.205 of section A of this act are deemed necessary
4 for the immediate preservation of the public health, welfare, peace, and safety, and is hereby
5 declared to be an emergency act within the meaning of the constitution, and the repeal and
6 reenactment of section 144.032 and the enactment of sections 32.383 and 205.205 of section A
7 of this act shall be in full force and effect upon its passage and approval.

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