

FIRST REGULAR SESSION

# HOUSE BILL NO. 106

96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SATER.

0545L.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To amend chapter 205, RSMo, by adding thereto one new section relating to sheltered workshop boards.

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

Section A. Chapter 205, RSMo, is amended by adding thereto one new section, to be  
2 known as section 205.974, to read as follows:

**205.974. 1. The board of directors for any sheltered workshop established under  
2 sections 205.968 to 205.974 shall not hold any general operating moneys in reserve which  
3 exceed one year's estimated annual general operating costs of such sheltered workshop.  
4 For purposes of this section, "estimated annual general operating costs" means either:**

5       **(1) For an existing sheltered workshop, the average annual operating costs of  
6 operation for the immediately three preceding fiscal years, plus no more than an additional  
7 five percent of such amount; or**

8       **(2) For a new sheltered workshop, the current fiscal year dollar amount budgeted  
9 for general operating costs, plus no more than an additional five percent of such amount.  
10 Such amount shall be used until the sheltered workshop has been in operation for three  
11 fiscal years.**

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**13 Capital improvement projects and other one-time or special expenditures shall not be  
14 subject to the reserve limitation established in this section. Any moneys for such projects  
15 and expenditures shall be held in a separate account for accounting purposes and shall not  
16 be commingled with general operating moneys held in reserve.**

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

17           **2. Any unexpended general operating moneys held in reserve in excess of the limits**  
18 **established in this section which are not expended at the end of the fiscal year shall be**  
19 **refunded to the taxpayers of the district. Such moneys may be deposited in the capital**  
20 **improvement projects or special expenditures account only if a specific project or special**  
21 **expenditure has been approved by the board and the amount in such separate account will**  
22 **not exceed the projected costs of such project or special expenditure, plus an additional ten**  
23 **percent of such amount. The board shall not hold more than ten percent of the current**  
24 **fiscal year's budget for general operating costs in such capital improvements or special**  
25 **expenditures account if no specific project or special expenditure has been approved by the**  
26 **board. All moneys in excess of such amount shall be refunded to the taxpayers of the**  
27 **district.**

28           **3. Any moneys in reserve in excess of the limits established in this section on the**  
29 **effective date of this section shall either be expended by the board within three years in**  
30 **accordance with the requirements of subsection 2 of this section or shall be refunded to the**  
31 **taxpayers of the district.**

32           **4. Every board established under sections 205.968 to 205.974 shall adopt a written**  
33 **policy consistent with the requirements of this section regarding any moneys to be held in**  
34 **reserve.**