

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 112, Page 1, Section A, Line 3, by
2 inserting after all of said line the following:

3
4 "33.080. 1. All fees, funds and moneys from whatsoever source received by any department,
5 board, bureau, commission, institution, official or agency of the state government by virtue of any
6 law or rule or regulation made in accordance with any law, excluding all funds received and
7 disbursed by the state on behalf of counties and cities, towns and villages shall, by the official
8 authorized to receive same, and at stated intervals of not more than thirty days, be placed in the state
9 treasury to the credit of the particular purpose or fund for which collected, and shall be subject to
10 appropriation by the general assembly for the particular purpose or fund for which collected during
11 the biennium in which collected and appropriated. The unexpended balance remaining in all such
12 funds (except such unexpended balance as may remain in any fund authorized, collected and
13 expended by virtue of the provisions of the constitution of this state) shall at the end of the biennium
14 and after all warrants on same have been discharged and the appropriation thereof has lapsed, be
15 transferred and placed to the credit of the [ordinary] general revenue fund of the state by the state
16 treasurer. Any official or any person who shall willfully fail to comply with any of the provisions of
17 this section, and any person who shall willfully violate any provision hereof, shall be deemed guilty
18 of a misdemeanor; provided, that all such money received by the curators of the University of
19 Missouri except those funds required by law or by instrument granting the same to be paid into the
20 seminary fund of the state, is excepted herefrom, and in the case of other state educational
21 institutions there is excepted herefrom, gifts or trust funds from whatever source; appropriations;
22 gifts or grants from the federal government, private organizations and individuals; funds for or from
23 student activities; farm or housing activities; and other funds from which the whole or some part
24 thereof may be liable to be repaid to the person contributing the same; and hospital fees. All of the
25 above excepted funds shall be reported in detail quarterly to the governor and biennially to the
26 general assembly.

27 2. Notwithstanding any provision of law to the contrary concerning the transfer of funds, ten
28 million dollars shall be transferred from the Insurance dedicated fund established under section
29 374.150, and placed to the credit of the rebuild damaged infrastructure fund created in section
30 33.295 on July 1, 2013."; and
31

32 Further amend said bill, Page 27, Section 144.810, Line 242, by inserting after said line the
33 following:

34 "184.800. Sections 184.800 to 184.880 shall be known as the "Missouri Museum and
35 Cultural District Act".

36 184.805. 1. As used in sections 184.800 to 184.880, the following terms mean:

37 (1) "Board", the board of directors of a district;

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1 (2) "Cultural asset", a building or area used for the purposes of promoting community
 2 culture and the arts, recreation and knowledge, including for purposes of supporting or promoting
 3 the performing arts, theater, music, entertainment, public spaces, public libraries or other public
 4 assets;

5 (3) "Disaster area", an area located within a municipality for which public and individual
 6 assistance has been declared by the President under Section 401 of the Robert T. Stafford Disaster
 7 Relief and Emergency Assistance Act, 42 U.S.C. Section 5121, et seq., provided that the
 8 municipality adopts or has adopted an ordinance approving a redevelopment plan within five years
 9 after the President declares such disaster;

10 (4) "District", a museum and cultural district organized pursuant to sections 184.800 to
 11 184.880;

12 [(3)] (5) "Museum", a building or area used for the purpose of exhibiting and/or preserving
 13 objects or specimens of interest to the public, including but not limited to photographs, art, historical
 14 items, items of natural history, and items connected with wildlife [and] , conservation, and historical
 15 events;

16 [(4)] (6) "Owner of real property", the owner of the fee interest in the real property[, except
 17 that when the real property is subject to a lease of ten or more years, the lessee rather than the owner
 18 of the fee interest shall be considered as the "owner of real property"]. An owner may be either a
 19 natural person or a [juridical] legal entity.

20 2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of Missouri,
 21 section 137.073, and as used in sections 184.800 to 184.880, the following terms shall have the
 22 meanings given:

23 (1) "Approval of the required majority" [or "direct voter approval"], a simple majority;

24 (2) "Qualified voters", the owners of real property located within the proposed district [or
 25 any person residing in the district who is a legal voter within the district].

26 184.810. 1. A district where the majority of the property is located within a disaster area
 27 may be created to fund, promote, plan, design, construct, improve, maintain and operate one or more
 28 projects relating to [a museum] one or more museums and cultural assets or to assist in such activity.

29 2. A district is a political subdivision of the state.

30 3. No structures operated by a museum and cultural district board pursuant to sections
 31 184.800 to 184.880 shall be named for a commercial venture.

32 184.815. 1. Whenever the creation of a district is desired, the owners of real property who
 33 own at least two-thirds of the real property within the proposed district may file a petition requesting
 34 the creation of a district. The petition shall be filed in the circuit court of the county in which the
 35 proposed district is located. Any petition to create a museum and cultural district pursuant to the
 36 provisions of sections 184.800 to 184.880 shall be filed [on or before December 31, 1998] within
 37 five years after the Presidential declaration establishing the disaster area.

38 2. The proposed district area [shall be contiguous and] may contain one or more parcels of
 39 real property, which may or may not be contiguous and may further include any portion of one or
 40 more municipalities.

41 3. The petition shall set forth:

42 (1) The name and address of each owner of real property located within the proposed district
 43 [or who is a legal voter resident within the proposed district];

44 (2) A specific description of the proposed district boundaries including a map illustrating
 45 such boundaries;

46 (3) A general description of the purpose or purposes for which the district is being formed,
 47 including a description of the proposed museum or museums and cultural asset or cultural assets and
 48 a general plan for [its] operation of each museum and each cultural asset within the district; and

1 (4) The name of the proposed district.

2 4. In the event any owner of real property within the proposed district who is named in the
3 petition [or any legal voter resident within the district] shall not join in the petition or file an entry of
4 appearance and waiver of service of process in the case, a copy of the petition shall be served upon
5 said owner [or legal voter] in the manner provided by supreme court rule for the service of petitions
6 generally. Any objections to the petition shall be raised by answer within the time provided by
7 supreme court rule for the filing of an answer to a petition.

8 184.820. 1. Any owner of real property within the proposed district [and any legal voter
9 who is a resident within the proposed district] may join in or file a petition supporting or answer
10 opposing the creation of the district and seeking a judgment respecting these same issues.

11 2. The court shall hear the case without a jury. If the court determines the petition is
12 defective or the proposed district or its plan of operation is unconstitutional, it shall enter its
13 judgment to that effect and shall refuse to incorporate the district as requested in the pleadings. If the
14 court determines the petition is not legally defective and the proposed district and plan of operation
15 are not unconstitutional, the court shall determine and declare the district organized and incorporated
16 and shall approve the plan of operation stated in the petition.

17 3. Any party having filed a petition or answer to a petition may appeal the circuit court's
18 order or judgment in the same manner as provided for other appeals. Any order either refusing to
19 incorporate the district or incorporating the district shall be deemed a final judgment for purposes of
20 appeal.

21 184.827. A museum and cultural district created pursuant to sections 184.800 to 184.880
22 shall be governed by a board of directors consisting of [~~eight~~] five members[. Five of the members]
23 who shall be elected as provided in section 184.830. [Three members of the board of directors shall
24 be appointed by the governor with the advice and consent of the senate for a three-year term. Not
25 more than two of the three members appointed by the governor shall be of the same political party.
26 The governor shall appoint an interim director to complete the unexpired term of a director caused
27 by resignation or disqualification who was appointed by the governor.]

28 184.830. 1. Within thirty days after the order declaring the district organized has become
29 final, the circuit clerk of the county in which the petition was filed shall, give notice by causing
30 publication to be made once a week for two consecutive weeks in a newspaper of general circulation
31 in the county, the last publication of which shall be at least ten days before the day of the meeting
32 required by this section, call a meeting of the owners of real property within the district at a day and
33 hour specified in a public place in the county in which the petition was filed for the purpose of
34 electing a board of five directors, to be composed of owners or representatives of owners of real
35 property in the district.

36 2. The owners of real property, when assembled, shall organize by the election of a chairman
37 and secretary of the meeting who shall conduct the election. At the election, each acre of real
38 property within the district shall be considered as a voting interest, and each owner of real property
39 shall have one vote in person or by proxy for every acre of real property owned within the district for
40 each director to be elected. A director need not be a legal voter of the district.

41 3. Each director shall serve for a term of three years and until his or her successor is duly
42 elected and qualified. Successor directors shall be elected in the same manner as the initial directors
43 at a meeting of the owners of real property called by the board. Each successor director shall serve a
44 three-year term. The remaining directors shall have the authority to elect an interim director to
45 complete any unexpired term of a director caused by resignation or disqualification.

46 4. Directors shall be at least twenty-one years of age.

47 184.835. 1. The board shall possess and exercise all of the district's legislative and executive
48 powers.

1 2. Within thirty days after the election of the initial directors, the board shall meet. At its
2 first meeting and after each election of new board members the board shall elect a chairman, a
3 secretary, a treasurer and such other officers as it deems necessary from its members. A director may
4 fill more than one office, except that a director may not fill both the office of chairman and secretary.

5 3. [The board may employ such employees as it deems necessary; provided, however, that
6 the board shall not employ any employee who is related within the fourth degree by blood or
7 marriage to a member of the board.

8 4.] At the first meeting, the board, by resolution, shall define the first and subsequent fiscal
9 years of the district, and shall adopt a corporate seal.

10 [5.] 4. A simple majority of the board shall constitute a quorum. If a quorum exists, a simple
11 majority of those voting shall have the authority to act in the name of the board, and approve any
12 board resolution.

13 [6.] 5. Each director shall devote such time to the duties of the office as the faithful discharge
14 thereof may require and may be reimbursed for his or her actual expenditures in the performance of
15 his or her duties on behalf of the district.

16 184.840. 1. A district may receive and use funds for the purposes of planning, designing,
17 constructing, reconstructing, maintaining and operating [a museum] one or more museums and
18 cultural assets, conducting educational programs in connection therewith [for any public purpose]
19 which is reasonably connected with the museum or cultural asset and for any other purposes
20 authorized by sections 184.840 to 184.880. Such funds may be derived from any funding method
21 which is authorized by sections 184.800 to 184.880 and from any other source, including but not
22 limited to funds from federal sources, the state of Missouri or an agency thereof, a political
23 subdivision of the state or private sources.

24 2. The general assembly may annually for a period of twenty years after [July 7, 1997]
25 January 1, 2013, make appropriations from general revenue to a district which is created pursuant to
26 the provisions of sections 184.800 to 184.880.

27 184.845. 1. The board of the district may impose a museum and cultural district sales tax by
28 resolution on all retail sales made in such museum and cultural district which are subject to taxation
29 pursuant to the provisions of sections 144.010 to 144.525. Such museum and cultural district sales
30 tax may be imposed for any museum or cultural purpose designated by the board of the museum and
31 cultural district. If the resolution is adopted the board of the district may submit the question of
32 whether to impose a sales tax authorized by this section to [either the legal voters of the district
33 and/or to the owners of real property within the district] the qualified voters, who shall have the same
34 voting interests as with the election of members of the board of the district.

35 2. The sales tax authorized by this section shall become effective on the first day of the
36 second calendar quarter following adoption of the tax by the board or qualified voters, if the board
37 elects to submit the question of whether to impose a sales tax to the qualified voters.

38 3. In each museum and cultural district in which a sales tax has been imposed in the manner
39 provided by this section, every retailer shall add the tax imposed by the museum and cultural district
40 pursuant to this section to the retailer's sale price, and when so added such tax shall constitute a part
41 of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law
42 in the same manner as the purchase price.

43 4. In order to permit sellers required to collect and report the sales tax authorized by this
44 section to collect the amount required to be reported and remitted, but not to change the requirements
45 of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of
46 pennies, the museum and cultural district may establish appropriate brackets which shall be used in
47 the district imposing a tax pursuant to this section in lieu of those brackets provided in section
48 [144.825] 144.285.

1 5. All revenue received by a museum and cultural district from the tax authorized by this
2 section which has been designated for a certain museum or cultural purpose shall be deposited in a
3 special trust fund and shall be used solely for such designated purpose. All funds remaining in the
4 special trust fund shall continue to be used solely for such designated museum or cultural purpose.
5 Any funds in such special trust fund which are not needed for current expenditures may be invested
6 by the board of directors in accordance with applicable laws relating to the investment of other
7 museum or cultural district funds.

8 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
9 percent or one percent on the receipts from the sale at retail of all tangible personal property or
10 taxable services at retail within the museum and cultural district adopting such tax, if such property
11 and services are subject to taxation by the state of Missouri pursuant to the provisions of sections
12 144.010 to 144.525. Any museum and cultural district sales tax imposed pursuant to this section
13 shall be imposed at a rate that shall be uniform throughout the district.

14 7. On and after the effective date of any tax imposed pursuant to this section, the museum
15 and cultural district shall perform all functions incident to the administration, collection,
16 enforcement, and operation of the tax. The tax imposed pursuant to this section shall be collected
17 and reported upon such forms and under such administrative rules and regulations as may be
18 prescribed by the museum and cultural district.

19 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state
20 sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision,
21 shall apply to the collection of the tax imposed by this section, except as modified in this section.
22 All revenue collected under this section by the director of the department of revenue on behalf of the
23 museum and cultural districts, except for one percent for the cost of collection which shall be
24 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
25 hereby created and shall be known as the "Missouri Museum Cultural District Tax Fund"; and shall
26 be used solely for such designated purpose. Moneys in the fund shall not be deemed to be state
27 funds, and shall not be commingled with any funds of the state. The director may make refunds
28 from the amounts in the fund and credited to the district for erroneous payments and overpayments
29 made, and may redeem dishonored checks and drafts deposited to the credit of such county.

30 9. All exemptions granted to agencies of government, organizations, persons and to the sale
31 of certain articles and items of tangible personal property and taxable services pursuant to the
32 provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
33 collection of the tax imposed by this section.

34 10. The same sales tax permit, exemption certificate and retail certificate required by
35 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy
36 the requirements of this section, and no additional permit or exemption certificate or retail certificate
37 shall be required; except that the museum and cultural district may prescribe a form of exemption
38 certificate for an exemption from the tax imposed by this section.

39 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for violation of
40 those sections are hereby made applicable to violations of this section.

41 12. For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail
42 sales except retail sales of motor vehicles shall be deemed to be consummated at the place of
43 business of the retailer unless the tangible personal property sold is delivered by the retailer or the
44 retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state
45 destination. In the event a retailer has more than one place of business in this state which participates
46 in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where
47 the initial order for the tangible personal property is taken, even though the order shall be forwarded
48 elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee

1 shall be deemed to be consummated at the place of business from which the employee works.

2 13. All sales taxes collected by the museum and cultural district shall be deposited by the
3 museum and cultural district in a special fund to be expended for the purposes authorized in this
4 section. The museum and cultural district shall keep accurate records of the amount of money which
5 was collected pursuant to this section, and the records shall be open to the inspection by the officers
6 and directors of each museum and cultural district and the Missouri department of revenue. Tax
7 returns filed by businesses within the district shall otherwise be considered as confidential in the
8 same manner as sales tax returns filed with the Missouri department of revenue.

9 14. No museum and cultural district imposing a sales tax pursuant to this section may repeal
10 or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay
11 any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other
12 obligations which it has issued or which have been issued to finance any project or projects.

13 184.847. 1. The board of a district may impose an admissions fee on every person, firm,
14 association, company or partnership of whatever form, except for any authority created under section
15 64.920, offering or managing any form of entertainment, amusement, athletic or other commercial or
16 nonprofit event or venue for which admission is charged and which is presented within the district.
17 The fee shall be at a rate of no more than one dollar per seat or admission sold. This fee is in
18 addition to any state or local tax. Such admission fee may be imposed for any museum and cultural
19 purpose designated by the board of the museum and cultural district. If the resolution is adopted, the
20 board of the district may submit the question of whether to impose such admission fee authorized by
21 this section to the qualified voters, who shall have the same voting interests as with the election of
22 members of the board of the district. The question shall specify the particular types of events or
23 venues that shall be subject to such admission fee.

24 2. The admission fee authorized by this section shall become effective on the first day of the
25 second calendar quarter following the adoption of the admission fee by the qualified voters.

26 3. All revenue received by a museum and cultural district from the admission fee authorized
27 by this section shall be deposited into a special trust fund and shall be used solely for such designated
28 purpose. All funds remaining in the special trust fund shall continue to be used solely for such
29 designated museum or cultural purpose. Any funds in such special trust fund which are not needed
30 for current expenditures may be invested by the board of directors in accordance with applicable
31 laws relating to the investment of other museum and cultural district funds.

32 4. On and after the effective date of any admission fee imposed pursuant to this section, the
33 museum and cultural district shall perform all functions incident to the administration, collection,
34 enforcement, and operation of the admission fee. The admission fee imposed under this section shall
35 be collected and reported upon such forms and under such administrative rules and regulations as
36 may be prescribed by the museum and cultural district.

37 184.850. 1. A district may contract and incur obligations appropriate to accomplish its
38 purposes.

39 2. A district may enter into any lease or lease-purchase agreement for or with respect to any
40 real or personal property necessary or convenient for its purposes.

41 3. A district may enter into operating agreements and/or management agreements [with
42 not-for-profit corporations] to operate [the] a museum or cultural asset or carry out any other
43 authorized purposes or functions of the district.

44 4. A district may borrow money for its purposes at such rates of interest as the district may
45 determine.

46 5. A district may issue bonds, notes and other obligations, and may secure any of such
47 obligations by mortgage, pledge, assignment, security agreement or deed of trust of any or all of the
48 property and income of the district, subject to the restrictions provided in sections 184.800 to

1 184.880. The district shall also have the power and authority to secure financing on the issuance of
2 bonds for financing through another political subdivision or an agency of the state.

3 6. A district may enter into labor agreements, establish all bid conditions, decide all contract
4 awards, pay all contractors and generally supervise the construction of [the] a museum or cultural
5 asset project.

6 7. A district may hire employees, enter leases and contracts, and otherwise take such actions
7 and enter into such agreements as are necessary or incidental to the ownership, operation, and
8 maintenance of each museum and each cultural asset within the district.

9 184.865. The district may contract with a federal agency, a state or its agencies and political
10 subdivisions, a corporation, partnership or limited partnership, limited liability company, or
11 individual regarding funding, promotion, planning, designing, constructing, improving, maintaining,
12 or operating [a project] any museum or cultural asset within the district or to assist in such activity[;
13 provided, however, that any contract providing for the overall management and operation of the
14 museum for the district shall only be with a governmental entity or a not-for-profit
15 corporation].";and

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17 Further said bill by amending the title, enacting clause and intersectional references accordingly.
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