

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1542 & 1101
96TH GENERAL ASSEMBLY

4150L.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 32.087, 52.230, 52.240, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 137.115, 142.815, 143.011, 143.124, 143.125, 143.151, 143.161, 143.221, 144.010, 144.014, 144.030, 144.032, 144.043, 144.049, 144.054, 144.069, 144.070, 144.080, 144.083, 144.100, 144.140, 144.210, 144.285, 144.517, 144.526, 144.605, 144.655, 144.710, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 155.040, 221.407, 238.235, 238.410, 488.305, and 644.032, RSMo, and to enact in lieu thereof eighty-four new sections relating to taxation, with penalty provisions, an effective date, and an emergency clause for a certain section.

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

Section A. Sections 32.087, 52.230, 52.240, 66.601, 66.620, 67.395, 67.525, 67.571, 2 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 3 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 4 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 5 137.115, 142.815, 143.011, 143.124, 143.125, 143.151, 143.161, 143.221, 144.010, 144.014, 6 144.030, 144.032, 144.043, 144.049, 144.054, 144.069, 144.070, 144.080, 144.083, 144.100, 7 144.140, 144.210, 144.285, 144.517, 144.526, 144.605, 144.655, 144.710, 144.1000, 144.1003, 8 144.1006, 144.1009, 144.1012, 144.1015, 155.040, 221.407, 238.235, 238.410, 488.305, and 9 644.032, RSMo, are repealed and eighty-four new sections enacted in lieu thereof, to be known 10 as sections 32.070, 32.086, 32.087, 32.383, 52.230, 52.240, 66.620, 67.395, 67.525, 67.571, 11 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745,

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.

12 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1959,
13 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 137.115, 142.815,
14 143.011, 143.124, 143.125, 143.151, 143.161, 143.221, 144.010, 144.014, 144.022, 144.030,
15 144.032, 144.040, 144.041, 144.042, 144.043, 144.049, 144.054, 144.070, 144.080, 144.082,
16 144.083, 144.084, 144.100, 144.105, 144.110, 144.123, 144.124, 144.125, 144.140, 144.210,
17 144.212, 144.285, 144.526, 144.655, 144.710, 155.040, 221.407, 238.235, 238.410, 488.305,
18 644.032, and 1, to read as follows:

**32.070. 1. This act shall be known and may be cited as the "Streamlined Sales and
2 Use Tax Agreement Act".**

**3 2. (1) In any year in which any political subdivision collects more local sales and
4 use tax revenue under the streamlined sales and use tax agreement act than the political
5 subdivision collected in the immediately preceding year, such additional revenue collected
6 during any such year in which the local sales and use tax revenues increased over the
7 immediately preceding year shall be deposited in a special fund and shall be used solely to
8 replace any revenues lost as a result of the reduction in tax rates imposed on any personal
9 property by the political subdivision as required by this subdivision.**

**10 (2) In the first year in which any political subdivision collects more local sales and
11 use tax revenue under the streamlined sales and use tax agreement act than the political
12 subdivision collected in the immediately preceding year, such political subdivision shall
13 reduce the rate of tax imposed on any personal property by the political subdivision to
14 ensure that the amount of local sales and use tax revenue and personal property tax
15 revenue collected by the political subdivision does not exceed the amount collected in the
16 preceding year, and the rate of tax imposed on any personal property by such political
17 subdivision shall neither increase nor decrease in any following year based on any increase
18 or decrease in the amount of local sales and use tax revenue collected under the
19 streamlined sales and use tax agreement act.**

**20 (3) In the first year after any national compact requiring vendors to collect sales
21 tax uniformly on sales in all states has been adopted by all states and in which the amount
22 of local sales and use tax revenue collected by a political subdivision under such national
23 compact exceeds the amount of such revenues collected in the immediately preceding year
24 by such political subdivision, such political subdivision shall reduce the rate of tax imposed
25 on any personal property by the political subdivision to ensure that the amount of local
26 sales and use tax revenue and personal property tax revenue collected by the political
27 subdivision does not exceed the amount collected in the preceding year, and the rate of tax
28 imposed on any personal property by such political subdivision shall neither increase nor**

29 decrease in any following year based on any increase or decrease in the amount of local
30 sales and use tax revenue collected under such national compact.

31 (4) (a) In any year after any national compact requiring vendors to collect sales tax
32 uniformly on sales in all states has been adopted by all states and in which the amount of
33 state sales and use tax revenue collected under such national compact exceeds the amount
34 of such revenues collected in the immediately preceding year, such additional revenue
35 collected during any such year in which such state sales and use tax revenues increased
36 over the immediately preceding year shall be deposited in the streamlined sales and use tax
37 agreement special fund and appropriated solely to replace any revenues lost as a result of
38 the reduction in the tax imposed on the Missouri taxable income of residents under chapter
39 143 under this subsection.

40 (b) In the first year in which the amount of state sales and use tax revenue collected
41 under such national compact exceeds the amount of such revenues collected in the
42 immediately preceding year, the rates of the tax imposed on the Missouri taxable income
43 of residents under chapter 143 shall be decreased in one-hundredth of one percent
44 increments until the amount of revenues collected from the amount of state sales and use
45 tax revenue collected under such national compact and the tax imposed on the Missouri
46 taxable income of residents does not exceed the amount of revenues collected from amount
47 of state sales and use tax revenue collected under such national compact and the tax
48 imposed on the Missouri taxable income of residents in the immediately preceding year.

49 (c) The director of the department of revenue shall notify the revisor of statutes
50 when such national compact is adopted by and becomes effective in all states.

51 (5) There is hereby created in the state treasury the "Streamlined Sales and Use
52 Tax Agreement Special Fund", which shall consist of money collected under this
53 subsection. The state treasurer shall be custodian of the fund. In accordance with sections
54 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a
55 dedicated fund and, upon appropriation, money in the fund shall be used solely as
56 provided in this subsection. Notwithstanding the provisions of section 33.080 to the
57 contrary, any moneys remaining in the fund at the end of the biennium shall not revert to
58 the credit of the general revenue fund. The state treasurer shall invest moneys in the fund
59 in the same manner as other funds are invested. Any interest and moneys earned on such
60 investments shall be credited to the fund.

61 3. The director of the department of revenue shall enter into the streamlined sales
62 and use tax agreement with one or more states to simplify and modernize sales and use tax
63 administration in order to substantially reduce the burden of tax compliance for all sellers
64 and for all types of commerce. In furtherance of the streamlined sales and use tax

65 agreement, the director of the department of revenue may act jointly with other states that
66 are members of the streamlined sales and use tax agreement to establish standards for
67 certification of a certified service provider and certified automated system and establish
68 performance standards for multistate sellers.

69 4. The director of the department of revenue may take other action reasonably
70 required to implement the provisions set forth in the streamlined sales and use tax
71 administration act, including, but not limited to, the promulgation of rules and the joint
72 procurement, with other member states, of goods and services in furtherance of the
73 streamlined sales and use tax agreement.

74 5. For the purposes of representing the state as a member of the agreement and, if
75 necessary, amending the agreement, the state shall be represented by three delegates, one
76 of whom shall be appointed by the governor, one shall be a member of the general
77 assembly appointed by mutual agreement of the president pro tem of the senate and the
78 speaker of the house of representatives, with the director of the department of revenue or
79 the director's designee as the third delegate. The delegates shall recommend to the
80 committees responsible for reviewing tax issues in the senate and the house of
81 representatives each year any amendment of state statutes required to be substantially in
82 compliance with the agreement. Such delegates shall make a written report by the fifteenth
83 day of January each year regarding the status of the agreement.

84 6. The department of revenue shall promulgate rules necessary to implement the
85 provisions of the streamlined sales and use tax agreement.

32.086. Notwithstanding any other provision of law, for all local sales and use taxes
2 collected by the department and remitted to a political jurisdiction or taxing district, the
3 department shall remit one percent of the amount collected to the general revenue fund to
4 offset the cost of collection, unless a greater amount is specified in the local sales and use
5 tax law. The department shall not commingle the remaining amounts collected with
6 general revenues and shall remit the remaining amounts collected to the political
7 jurisdiction or taxing district less any credits for erroneous payments, overpayments, and
8 dishonored checks.

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] 17 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
17 provisions of section 144.285 shall be based upon the sum of the combined rate of the state sales
18 tax and 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.] 5. On and after the effective date of any local sales tax imposed under the provisions
27 of 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 or use tax collected for cost of collection.** All local sales taxes
32 imposed under the local sales tax law together with all taxes imposed under the sales tax law of
33 the state of Missouri shall be collected together and reported upon such forms and under such
34 administrative rules and regulations as may be prescribed by the director of revenue.

35 [7.] 6. All applicable provisions contained in sections 144.010 to 144.525 governing the
36 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
37 collection of any local sales tax imposed under the local sales tax law except as modified by the
38 local sales tax law.

39 [8.] 7. All exemptions granted to agencies of government, organizations, persons and to
40 the 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.] 8. 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.] 9. All discounts allowed the retailer under the provisions of the state sales tax law
53 for 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.] 10. The penalties provided in section 32.057 and sections 144.010 to 144.525 for
57 a 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)] 11. For the purposes of any local sales tax imposed by an ordinance or order
60 under the local sales tax law, all sales[, except the sale of motor vehicles, trailers, boats, and
61 outboard motors, shall be deemed to be consummated at the place of business of the retailer
62 unless the tangible personal property sold is delivered by the retailer or his agent to an
63 out-of-state destination. In the event a retailer has more than one place of business in this state
64 which participates in the sale, the sale shall be deemed to be consummated at the place of
65 business of the retailer where the initial order for the tangible personal property is taken, even
66 though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or
67 billing. A sale by a retailer's agent or employee shall be deemed to be consummated at the place
68 of business 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] **shall be sourced as provided**
77 **by sections 144.040 to 144.043.**

78 [13.] **12.** Local sales taxes imposed pursuant to the local sales tax law on the purchase
79 and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and
80 remitted by the seller, but shall be collected by the director of revenue at the time application is
81 made for a certificate of title, if the address of the applicant is within a taxing entity imposing
82 a local sales tax under the local sales tax law.

83 [14.] **13.** The director of revenue and any of [his] **the director's** deputies, assistants and
84 employees who have any duties or responsibilities in connection with the collection, deposit,
85 transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come
86 into the hands of the director of revenue under the provisions of the local sales tax law shall enter
87 a surety bond or bonds payable to any and all taxing entities in whose behalf such funds have
88 been collected under the local sales tax law in the amount of one hundred thousand dollars for
89 each such tax; but the director of revenue may enter into a blanket bond covering [himself] **the**
90 **director** and all such deputies, assistants and employees. The cost of any premium for such
91 bonds shall be paid by the director of revenue from the share of the collections under the sales
92 tax law retained by the director of revenue for the benefit of the state.

93 [15.] **14.** The director of revenue shall annually report on [his] **the director's**
94 management of each trust fund which is created under the local sales tax law and administration
95 of each local sales tax imposed under the local sales tax law. [He] **The director** shall provide
96 each taxing entity imposing one or more local sales taxes authorized by the local sales tax law
97 with a detailed accounting of the source of all funds received by [him] **the director** for the taxing
98 entity. Notwithstanding any other provisions of law, the state auditor shall annually audit each
99 trust fund. A copy of the director's report and annual audit shall be forwarded to each taxing
100 entity imposing one or more local sales taxes.

101 [16.] **15.** Within the boundaries of any taxing entity where one or more local sales taxes
102 have been imposed, if any person is delinquent in the payment of the amount required to be paid
103 by [him] **such person** under the local sales tax law or in the event a determination has been made
104 against [him] **such person** for taxes and penalty under the local sales tax law, the limitation for
105 bringing suit for the collection of the delinquent tax and penalty shall be the same as that
106 provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit
107 must be filed against any person for the collection of delinquent taxes due the state under the
108 state sales tax law, and where such person is also delinquent in payment of taxes under the local
109 sales tax law, the director of revenue shall notify the taxing entity in the event any person fails
110 or refuses to pay the amount of any local sales tax due so that appropriate action may be taken
111 by the taxing entity.

112 [17.] **16.** Where property is seized by the director of revenue under the provisions of any
113 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax

114 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any
115 tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to
116 join in any sale of property to pay the delinquent taxes and penalties due the state and to the
117 taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to
118 all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing
119 entity.

120 [18.] 17. If a local sales tax has been in effect for at least one year under the provisions
121 of the local sales tax law and voters approve reimposition of the same local sales tax at the same
122 rate at an election as provided for in the local sales tax law prior to the date such tax is due to
123 expire, the tax so reimposed shall become effective the first day of the first calendar quarter after
124 the director receives a certified copy of the ordinance, order or resolution accompanied by a map
125 clearly showing the boundaries thereof and the results of such election, provided that such
126 ordinance, order or resolution and all necessary accompanying materials are received by the
127 director at least thirty days prior to the expiration of such tax. Any administrative cost or
128 expense incurred by the state as a result of the provisions of this subsection shall be paid by the
129 city or county reimposing such tax.

130 **18. If the boundaries of a city in which a sales tax has been imposed shall thereafter**
131 **be changed or altered, the city clerk shall forward to the director of revenue by United**
132 **States registered mail or certified mail a certified copy of the ordinance adding or**
133 **detaching territory from the city within ten days of adoption of the ordinance. The**
134 **ordinance shall reflect the effective date of the ordinance and shall be accompanied by a**
135 **map of the city clearly showing the territory added or detached from the city boundaries.**
136 **Upon receipt of the ordinance and map, the tax imposed under the local sales tax law shall**
137 **be effective in the added territory or abolished in the detached territory on the first day of**
138 **a calendar quarter after one hundred twenty days' notice to sellers.**

139 **19. Any change to any local sales tax boundary or rate shall be effective on the first**
140 **day of a calendar quarter after one hundred twenty days' notice to sellers.**

2 **32.383. 1. Notwithstanding the provisions of any other law to the contrary, with**
3 **respect to taxes administered by the department of revenue and imposed in chapters 143**
4 **and 144, an amnesty from the assessment or payment of all penalties, additions to tax, and**
5 **interest shall apply with respect to unpaid taxes or taxes due and owing reported and paid**
6 **in full from August 1, 2012, to October 31, 2012, regardless of whether previously assessed,**
7 **except for penalties, additions to tax, and interest paid before August 1, 2012. The amnesty**
8 **shall apply only to state tax liabilities due or due but unpaid on or before December 31,**
9 **2011, and shall not extend to any taxpayer who at the time of payment is a party to any**
10 **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, 2012, shall be invalid and void.**

52.230. Each year the collectors of revenue in all counties [of the first class not having
2 a charter form of government, and in all second, third and fourth class counties] of the state, not
3 under township organization, shall mail to all resident taxpayers, at least thirty days prior to
4 delinquent date, a statement of all real and tangible personal property taxes due and assessed on
5 the current tax books in the name of the taxpayers. Such statement shall also include the amount
6 of real and tangible personal property taxes delinquent at the time of the mailing of the statement,
7 including any interest and penalties associated with the delinquent taxes. Such statement shall
8 declare upon its face, or by an attachment thereto, that they are delinquent at the time such
9 statement is mailed for an amount of real or tangible personal property taxes, or both. A
10 collector of revenue or other collection authority charged with the duty of tax or license
11 collection may refuse to accept payment not accompanied by such statement. Refusal by the
12 collector of revenue to accept payment not accompanied by such statement shall not relieve or
13 delay the levy of interest and penalty on any overdue unpaid tax or license. Collectors shall also
14 mail tax receipts for all the taxes received by mail.

52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the
2 address of the taxpayer as shown by the county assessor on the current tax books, and postage
3 for the mailing of the statements and receipts shall be furnished by the county commission. The
4 failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the
5 taxpayer of any tax liability imposed by law. No penalty or interest imposed under any law shall
6 be charged on any real or personal property tax when there is clear and convincing evidence that
7 the county made an error or omission in determining taxes owed by a taxpayer. **No penalty or**
8 **interest imposed under any law shall be charged on any real or personal property tax when**
9 **the county commission certifies that the statement required by section 52.230 was mailed**
10 **less than thirty days prior to the delinquent date and the taxpayer paid taxes owed by**
11 **fifteen days after the delinquent date.**

12 2. Any taxpayer claiming that the county made an error or omission in determining taxes
13 owed may submit a written request for a refund of penalties, interest, or taxes to the county
14 commission or governing body of the county. If the county commission or governing body of
15 the county approves the refund, then such penalties, interest, or taxes shall be refunded as
16 provided in [subsection 6 of] section 139.031. The county commission shall approve or
17 disapprove the taxpayer's written request within thirty days of receiving said request. The county

18 collector shall refund penalties, interest, and taxes if the county made an error or omission in
19 determining taxes owed by the taxpayer.

20 3. Nothing in this section shall relieve a taxpayer from paying taxes owed by December
21 thirty-first and paying penalties and interest owed for failing to pay all taxes by December
22 thirty-first, **except as provided with regard to penalties and interest by subsection 1 of this**
23 **section.**

66.620. 1. All county sales taxes collected by the director of revenue under sections
2 66.600 to 66.630 on behalf of any county[, less one percent for cost of collection which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087,] shall be deposited in a special trust fund, which is hereby created,
5 to be known as the "County Sales Tax Trust Fund". [The moneys in the county sales tax trust
6 fund shall not be deemed to be state funds and shall not be commingled with any funds of the
7 state.] The director of revenue shall keep accurate records of the amount of money in the trust
8 fund which was collected in each county imposing a county sales tax, and the records shall be
9 open to the inspection of officers of the county and the public. Not later than the tenth day of
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during
11 the preceding month to the county which levied the tax; such funds shall be deposited with the
12 county treasurer of the county and all expenditures of funds arising from the county sales tax
13 trust fund shall be by an appropriation act to be enacted by the legislative council of the county,
14 and to the cities, towns and villages located wholly or partly within the county which levied the
15 tax in the manner as set forth in sections 66.600 to 66.630.

16 2. In any county not adopting an additional sales tax and alternate distribution system
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county
18 shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities,
19 towns and villages which are located wholly or partly within the county which levied the tax and
20 which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day
21 prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980,
22 group A shall consist of all cities, towns and villages which are located wholly or partly within
23 the county which levied the tax and which had a city sales tax approved by the voters of such city
24 under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the
25 county sales tax. For the purposes of determining the location of consummation of sales for
26 distribution of funds to cities, towns and villages in group A, the boundaries of any such city,
27 town or village shall be the boundary of that city, town or village as it existed on March 19,
28 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly
29 within the county which levied the tax and which did not have a city sales tax in effect under the
30 provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax

31 ordinance, and shall also include all unincorporated areas of the county which levied the tax;
32 except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages
33 which are located wholly or partly within the county which levied the tax and which did not have
34 a city sales tax approved by the voters of such city under the provisions of sections 94.500 to
35 94.550 on the day prior to the effective date of the county sales tax and shall also include all
36 unincorporated areas of the county which levied the tax.

37 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
38 villages in group A the taxes based on the location in which the sales were deemed consummated
39 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
40 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
41 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the
42 cities, towns and villages and the county in group B as follows: To the county which levied the
43 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of
44 the unincorporated areas of the county bears to the total population of group B; and to each city,
45 town or village in group B located wholly within the taxing county, a percentage of the
46 distributable revenue equal to the percentage ratio that the population of such city, town or
47 village bears to the total population of group B; and to each city, town or village located partly
48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio
49 that the population of that part of the city, town or village located within the taxing county bears
50 to the total population of group B.

51 4. From and after January 1, 1994, the director of revenue shall distribute to the cities,
52 towns and villages in group A a portion of the taxes based on the location in which the sales were
53 deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance
54 with the formula described in this subsection. After deducting the distribution to the cities,
55 towns and villages in group A, the director of revenue shall distribute funds in the county sales
56 tax trust fund to the cities, towns and villages and the county in group B as follows: To the
57 county which levied the tax, ten percent multiplied by the percentage of the population of
58 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied
59 by the total of all sales tax revenues countywide, and a percentage of the remaining distributable
60 revenue equal to the percentage ratio that the population of unincorporated areas of the county
61 bears to the total population of group B; and to each city, town or village in group B located
62 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the
63 percentage ratio that the population of such city, town or village bears to the total population of
64 group B; and to each city, town or village located partly within the taxing county, a percentage
65 of the remaining distributable revenue equal to the percentage ratio that the population of that

66 part of the city, town or village located within the taxing county bears to the total population of
67 group B.

68 5. (1) For purposes of administering the distribution formula of subsection 4 of this
69 section, the revenues arising each year from sales occurring within each group A city, town or
70 village shall be distributed as follows: Until such revenues reach the adjusted county average,
71 as hereinafter defined, there shall be distributed to the city, town or village all of such revenues
72 reduced by the percentage which is equal to ten percent multiplied by the percentage of the
73 population of unincorporated county which has been annexed or incorporated after April 1, 1993;
74 and once revenues exceed the adjusted county average, total revenues shall be shared in
75 accordance with the redistribution formula as defined in this subsection.

76 (2) For purposes of this subsection, the "adjusted county average" is the per capita
77 countywide average of all sales tax distributions during the prior calendar year reduced by the
78 percentage which is equal to ten percent multiplied by the percentage of the population of
79 unincorporated county which has been annexed or incorporated after April 1, 1993; the
80 "redistribution formula" is as follows: During 1994, each group A city, town and village shall
81 receive that portion of the revenues arising from sales occurring within the municipality that
82 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising
83 from sales within the municipality multiplied by the percentage which is the sum of ten percent
84 multiplied by the percentage of the population of unincorporated county which has been annexed
85 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product
86 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
87 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
88 county average. During 1995, each group A city, town and village shall receive that portion of
89 the revenues arising from sales occurring within the municipality that remains after deducting
90 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the
91 municipality multiplied by the percentage which is the sum of ten percent multiplied by the
92 percentage of the population of unincorporated county which has been annexed or incorporated
93 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen
94 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
95 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
96 county average. From January 1, 1996, until January 1, 2000, each group A city, town and
97 village shall receive that portion of the revenues arising from sales occurring within the
98 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax
99 revenues arising from sales within the municipality multiplied by the percentage which is the
100 sum of ten percent multiplied by the percentage of the population of unincorporated county
101 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than

102 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035
103 multiplied by the total of cumulative per capita sales taxes arising from sales within the
104 municipality less the adjusted county average. From and after January 1, 2000, the distribution
105 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,
106 except that the percentage computed for sales arising within the municipalities shall be not less
107 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county
108 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the
109 adjusted county average by at least twenty-five percent.

110 (3) For purposes of applying the redistribution formula to a municipality which is partly
111 within the county levying the tax, the distribution shall be calculated alternately for the
112 municipality as a whole, except that the factor for annexed portion of the county shall not be
113 applied to the portion of the municipality which is not within the county levying the tax, and for
114 the portion of the municipality within the county levying the tax. Whichever calculation results
115 in the larger distribution to the municipality shall be used.

116 (4) Notwithstanding any other provision of this section, the fifty percent of additional
117 sales taxes as described in section 99.845 arising from economic activities within the area of a
118 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,
119 while tax increment financing remains in effect shall be deducted from all calculations of
120 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be
121 disregarded in calculating the amounts distributed or distributable to the municipality. Further,
122 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality
123 and any other political subdivision which provides for an appropriation of incremental sales tax
124 revenues to the special allocation fund of a tax increment financing project while tax increment
125 financing remains in effect shall continue to be in full force and effect and the sales taxes so
126 appropriated shall be deducted from all calculations of countywide sales taxes, shall be
127 distributed directly to the municipality involved, and shall be disregarded in calculating the
128 amounts distributed or distributable to the municipality. In addition, and notwithstanding any
129 other provision of this chapter to the contrary, economic development funds shall be distributed
130 in full to the municipality in which the sales producing them were deemed consummated.
131 Additionally, economic development funds shall be deducted from all calculations of countywide
132 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the
133 municipality. As used in this subdivision, the term "economic development funds" means the
134 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to
135 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as
136 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations
137 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,

138 1993, between a municipality and another public body. The cumulative amount of economic
139 development funds allowed under this provision shall not exceed the total amount necessary to
140 amortize the obligations involved.

141 6. If the qualified voters of any city, town or village vote to change or alter its boundaries
142 by annexing any unincorporated territory included in group B or if the qualified voters of one or
143 more city, town or village in group A and the qualified voters of one or more city, town or village
144 in group B vote to consolidate, the area annexed or the area consolidated which had been a part
145 of group B shall remain a part of group B after annexation or consolidation. After the effective
146 date of the annexation or consolidation, the annexing or consolidated city, town or village shall
147 receive a percentage of the group B distributable revenue equal to the percentage ratio that the
148 population of the annexed or consolidated area bears to the total population of group B and such
149 annexed area shall not be classified as unincorporated area for determination of the percentage
150 allocable to the county. If the qualified voters of any two or more cities, towns or villages in
151 group A each vote to consolidate such cities, towns or villages, then such consolidated cities,
152 towns or villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630,
153 population shall be as determined by the last federal decennial census or the latest census that
154 determines the total population of the county and all political subdivisions therein. For the
155 purpose of calculating the adjustment based on the percentage of unincorporated county
156 population which is annexed after April 1, 1993, the accumulated percentage immediately before
157 each census shall be used as the new percentage base after such census. After any annexation,
158 incorporation or other municipal boundary change affecting the unincorporated area of the
159 county, the chief elected official of the county shall certify the new population of the
160 unincorporated area of the county and the percentage of the population which has been annexed
161 or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county
162 sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its
163 governing body cease to be a part of group A and become a part of group B. Within ten days
164 after the adoption of the ordinance transferring the city, town or village from one group to the
165 other, the clerk of the transferring city, town or village shall forward to the director of revenue,
166 by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its
167 former group shall cease and as a part of its new group shall begin on the first day of January of
168 the year following notification to the director of revenue, provided such notification is received
169 by the director of revenue on or before the first day of July of the year in which the transferring
170 ordinance is adopted. If such notification is received by the director of revenue after the first day
171 of July of the year in which the transferring ordinance is adopted, then distribution to such city
172 as a part of its former group shall cease and as a part of its new group shall begin the first day

173 of July of the year following such notification to the director of revenue. Once a group A city,
174 town or village becomes a part of group B, such city may not transfer back to group A.

175 7. If any city, town or village shall hereafter change or alter its boundaries, the city clerk
176 of the municipality shall forward to the director of revenue, by registered mail, a certified copy
177 of the ordinance adding or detaching territory from the municipality. The ordinance shall reflect
178 the effective date thereof, and shall be accompanied by a map of the municipality clearly
179 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and
180 map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in
181 accordance with the provisions of this section on the effective date of the change of the
182 municipal boundary so that the proper percentage of group B distributable revenue is allocated
183 to the municipality in proportion to any annexed territory. If any area of the unincorporated
184 county elects to incorporate subsequent to the effective date of the county sales tax as set forth
185 in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group
186 B. The city clerk of such newly incorporated municipality shall forward to the director of
187 revenue, by registered mail, a certified copy of the incorporation election returns and a map of
188 the municipality clearly showing the boundaries thereof. The certified copy of the incorporation
189 election returns shall reflect the effective date of the incorporation. Upon receipt of the
190 incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be
191 distributed and allocated in accordance with the provisions of this section on the effective date
192 of the incorporation.

193 8. The director of revenue may authorize the state treasurer to make refunds from the
194 amounts in the trust fund and credited to any county for erroneous payments and overpayments
195 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
196 If any county abolishes the tax, the county shall notify the director of revenue of the action at
197 least ninety days prior to the effective date of the repeal and the director of revenue may order
198 retention in the trust fund, for a period of one year, of two percent of the amount collected after
199 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
200 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
201 after the effective date of abolition of the tax in such county, the director of revenue shall remit
202 the balance in the account to the county and close the account of that county. The director of
203 revenue shall notify each county of each instance of any amount refunded or any check redeemed
204 from receipts due the county.

205 9. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085 and
206 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to
2 67.395 on behalf of any county[, less one percent for cost of collection which shall be deposited

3 in the state's general revenue fund after payment of premiums for surety bonds as provided in
4 section 32.087] shall be deposited with the state treasurer in a special trust fund, which is hereby
5 created, to be known as the "County Anti-Drug Sales Tax Trust Fund". [The moneys in the
6 county anti-drug sales tax trust fund shall not be deemed to be state funds and shall not be
7 commingled with any funds of the state.] The director of revenue shall keep accurate records of
8 the amount of money in the trust fund which was collected in each county imposing a sales tax
9 under sections 67.391 to 67.395, and the records shall be open to the inspection of officers of the
10 county and the public. Not later than the tenth day of each month, the director of revenue shall
11 distribute all moneys deposited in the trust fund during the preceding month to the county which
12 levied the tax. Such funds shall be deposited with the county treasurer of each such county, and
13 all expenditures of funds arising from the county anti-drug sales tax trust fund shall be by an
14 appropriation act to be enacted by the governing body of each such county.

15 2. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county abolishes the tax, the county shall notify the director of revenue of the action at
19 least ninety days prior to the effective date of the repeal and the director of revenue may order
20 retention in the trust fund, for a period of one year, of two percent of the amount collected after
21 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
22 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
23 after the effective date of abolition of the tax in such county, the director of revenue shall
24 authorize the state treasurer to remit the balance in the account to the county and close the
25 account of that county. The director of revenue shall notify each county of each instance of any
26 amount refunded or any check redeemed from receipts due the county.

27 3. Except as modified in sections 67.391 to 67.395, all provisions of sections 32.085
28 [and] to 32.087 shall apply to the tax imposed under sections 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue under sections
2 67.500 to 67.545 on behalf of any county[, less one percent for cost of collection, which shall
3 be deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087,] shall be deposited with the state treasurer in a county sales tax trust
5 fund, which fund shall be separate and apart from the county sales tax trust fund established by
6 section 66.620. [The moneys in such county sales tax trust fund shall not be deemed to be state
7 funds and shall not be commingled with any funds of the state.] The director of revenue shall
8 keep accurate records of the amount of money in the trust fund which was collected in each
9 county imposing a county sales tax, and the records shall be open to the inspection of officers
10 of the county and to the public. Not later than the tenth day of each month the director of

11 revenue shall distribute all moneys deposited in the trust fund during the preceding month by
12 distributing to the county treasurer, or such other officer as may be designated by the county
13 ordinance or order, of each county imposing the tax authorized by sections 67.500 to 67.545, the
14 sum due the county as certified by the director of revenue.

15 2. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county abolishes the tax, the county shall notify the director of revenue of the action at
19 least ninety days prior to the effective date of the repeal, and the director of revenue may order
20 retention in the trust fund, for a period of one year, of two percent of the amount collected after
21 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
22 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
23 after the effective date of abolition of the tax in such county, the director of revenue shall
24 authorize the state treasurer to remit the balance in the account to the county and close the
25 account of that county. The director of revenue shall notify each county of each instance of any
26 amount refunded or any check redeemed from receipts due the county.

27 3. Except as modified in sections 67.500 to 67.545, all provisions of sections 32.085
28 [and] to 32.087 shall apply to the tax imposed under sections 67.500 to 67.545.

67.571. 1. The governing body of any county of the first classification with a population
2 of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in
3 addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority
4 vote, impose a sales tax for the funding of museums and festivals. For purposes of this section,
5 the term "funding of museums and festivals" shall mean:

6 (1) Funding of museums operating in the county, which are registered with the United
7 States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the
8 board to be tourism attractions; and

9 (2) Funding of organizations that are registered as 501(C)(3) corporations which promote
10 cultural heritage tourism including festivals and the arts.

11 2. Any question submitted to the voters of such county to establish a sales tax pursuant
12 to this section shall be submitted in substantially the following form:

13 Shall the county of (insert the name of the county) impose a sales tax of
14 (insert rate of percent) percent to be used to fund (museums, cultural heritage,
15 festivals) in certain areas of the county?

16 YES NO

17 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
18 are in favor of the proposal, and the tax takes effect pursuant to this section, the museums and

19 festivals board appointed pursuant to subsection 5 of this section shall determine in what manner
20 the tax revenue moneys will be expended, and disbursements of these moneys shall be made
21 strictly in accordance with directions of the board which are consistent with the provisions of
22 sections 67.571 to 67.577. Expenditures of these tax moneys may be made for the employment
23 of personnel selected by the board to assist in carrying out the duties of the board, and the board
24 is expressly authorized to employ such personnel. Expenditures of these tax moneys may be
25 made directly to corporations pursuant to subsection 1 of this section. No such tax revenue
26 moneys shall be disbursed to or on behalf of any corporation, organization or entity that is not
27 duly registered with the Internal Revenue Service as a 501(C)(3) organization.

28 4. Any sales tax imposed pursuant to this section shall be imposed at a rate not to exceed
29 two-tenths of one percent on receipts from the sale of certain tangible personal property or
30 taxable services within the county pursuant to sections 67.571 to 67.577.

31 5. The governing body of any county which imposes a sales tax pursuant to this section
32 may establish a museums and festivals board for the purpose of expending funds collected from
33 any sales tax submitted and approved by the county's voters pursuant to this section. The board
34 shall be comprised of six members who are appointed by the governing body of the county from
35 a list of candidates supplied by the chair of each of the two major political parties of the county.
36 The board shall be comprised of three members from each of the two political parties. Members
37 shall serve for three-year terms, but of the members first appointed, one shall be appointed for
38 a term of one year, two shall be appointed for a term of two years, and two shall be appointed
39 for a term of three years. Each member shall be a resident of the county from which he or she
40 is appointed. The members of the board shall not receive compensation for service on the board,
41 but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses
42 incurred in service on the board.

43 6. In the area of each county in which a sales tax has been imposed in the manner
44 provided by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed
45 by the provisions of sections 67.571 to 67.577 to his sale price, and this tax shall be a debt of the
46 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the
47 purchase price.

48 7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order
49 to permit sellers required to collect and report the sales tax to collect the amount required to be
50 reported and remitted, but not to change the requirements of reporting or remitting the tax, or to
51 serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body may
52 authorize the use of a bracket system similar to that authorized by the provisions of section
53 144.285, and notwithstanding the provisions of that section, this new bracket system shall be
54 used where this tax is imposed and shall apply to all taxable transactions.

55 **8. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall**
56 **apply to the tax imposed under this section.**

67.576. 1. The following provisions shall govern the collection of the tax imposed by
2 the provisions of sections 67.571 to 67.577:

3 (1) All applicable provisions contained in sections 144.010 to 144.510 governing the
4 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
5 collection of the tax imposed by the provisions of sections 67.571 to 67.577;

6 (2) All exemptions granted to agencies of government, organizations, and persons under
7 the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and
8 collection of the tax imposed by sections 67.571 to 67.577.

9 2. The same sales tax permit, exemption certificate and retail certificate required by
10 sections 144.010 to 144.510 for the administration and collection of the state sales tax shall
11 satisfy the requirements of sections 67.571 to 67.577, and no additional permit or exemption
12 certificate or retail certificate shall be required; except that, the director of revenue may prescribe
13 a form of exemption certificate for an exemption from the tax imposed by sections 67.571 to
14 67.577.

15 3. All discounts allowed the retailer pursuant to the provisions of the state sales tax law
16 for the collection of and for payment of taxes pursuant to that act are hereby allowed and made
17 applicable to any taxes collected pursuant to the provisions of sections 67.571 to 67.577.

18 4. The penalties provided in section 32.057 and sections 144.010 to 144.510 for a
19 violation of those acts are hereby made applicable to violations of the provisions of sections
20 67.571 to 67.577.

21 5. [For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to
22 67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer]
23 **Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087**
24 **shall apply to the tax imposed under sections 67.571 to 67.577.**

67.578. 1. The governing authority of any county of the third classification without a
2 township form of government and with more than sixteen thousand four hundred but less than
3 sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed
4 one-fifth of one percent on all retail sales made in the county which are subject to taxation
5 pursuant to sections 144.010 to 144.525, to be used solely for the funding of museums. For
6 purposes of this section, the term "museums" means museums operating in the county, which
7 are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and
8 which are considered by the board to be a tourism attraction. The tax authorized by this section
9 shall be in addition to any and all other sales taxes allowed by law, except that no sales tax shall
10 be imposed pursuant to this section unless the governing authority submits to the voters of the

11 county, at a county or state general, primary, or special election, a proposal to authorize the
12 governing authority to impose the tax.

13 2. The ballot of submission shall contain, but need not be limited to, the following
14 language:

15 Shall the county of (insert the name of the county) impose a sales tax of
16 (insert rate of percent) percent for the funding of museums? "Museums" means museums
17 operating in the county, which are registered with the United States Internal Revenue Service as
18 a 501(c)(3) corporation and which are considered by the museum board to be a tourism
19 attraction.

20 YES NO

21

22 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
23 to the question, place an "X" in the box opposite "NO". If a majority of the votes cast on the
24 proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax
25 shall become effective on the first day of the second calendar quarter after the director of revenue
26 receives notice of the adoption of the tax. If the proposal receives less than the required majority
27 of votes, then the governing authority shall have no power to impose the tax unless and until the
28 governing authority has again submitted another proposal to authorize the governing authority
29 to impose the sales tax authorized by this section and such proposal is approved by the required
30 majority of the qualified voters voting thereon.

31 3. On or after the effective date of the tax, the director of revenue shall be responsible
32 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
33 [and] to 32.087 shall apply. The director may retain an amount not to exceed one percent for
34 deposit in the general revenue fund to offset the costs of collection. In order to permit sellers
35 required to collect and report the sales tax to collect the amount required to be reported and
36 remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a
37 levy of the tax, and in order to avoid fractions of pennies, the governing authority may authorize
38 the use of a bracket system similar to that authorized in section 144.285, and notwithstanding
39 the provisions of that section, this new bracket system shall be used where this tax is imposed
40 and shall apply to all taxable transactions. Beginning with the effective date of the tax, every
41 retailer in the county shall add the sales tax to the sale price, and this tax shall be a debt of the
42 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the
43 purchase price. For purposes of this section, all retail sales shall be deemed to be consummated
44 at the place of business of the retailer.

45 4. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,
46 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,

82 If you are in favor of the question, place an "X" in the box opposite "YES".

83

84 If you are opposed to the question, place an "X" in the box opposite "NO". [If a majority of the
85 votes cast on the proposal are in favor of repeal, that repeal shall become effective on December
86 thirty-first of the calendar year in which the repeal was approved.]

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county
2 of the first class having a charter form of government and having a population of nine hundred
3 thousand or more may impose an additional countywide sales tax upon approval by a vote of the
4 qualified voters of the county. The proposal may be submitted to the voters by the governing
5 body of the county and shall be submitted to the voters at the next general election upon petitions
6 signed by a number of qualified voters residing in the county equal to at least eight percent of
7 the votes cast in the county in the next preceding gubernatorial election filed with the governing
8 body of the county. The submission shall include the levying of a sales tax at a rate of not to
9 exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale
10 at retail of all tangible personal property or taxable services within the county which are also
11 taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution
12 of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If
13 either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this
14 section is approved by the voters, then the alternative system of distribution may not be
15 submitted to the voters for at least three years from the date of such voter approval.

16 2. The ballot of submission shall contain, but is not limited to, the following language:

17 Shall the County of levy an additional sales tax at the rate of (insert rate)
18 and distribute the proceeds in the manner provided in (insert proper reference)
19 (subsection 4)(subsection 5) of section 67.581, RSMo?

20 YES NO

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
23 of the proposal, the additional sales tax shall be levied and collected and the proceeds from the
24 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this
25 section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the
26 proposal, then the governing body of the county shall have no power to impose the additional
27 sales tax authorized by this section unless and until a proposal for the levy of such tax is
28 submitted to and approved by the voters of the county.

29 3. The provisions of sections 66.600 to 66.630 and sections 32.085 [and] to 32.087,
30 except to the extent otherwise provided in this section, shall govern the levy, collection,

31 distribution and other procedures related to an additional sales tax imposed pursuant to this
32 section.

33 4. In any county adopting an additional sales tax pursuant to the provisions of this
34 section, and selecting the method of distribution provided in this subsection, the proceeds from
35 the sales tax imposed pursuant to this section, less one percent collection cost, shall be
36 distributed first to those municipalities that did not receive during the preceding calendar year
37 ninety-five percent of the amount the municipality would have received by multiplying the
38 population of the municipality by the average per capita sales tax receipt for such county in an
39 amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent
40 of the average per capita receipts from the proceeds of the sales tax imposed pursuant to sections
41 66.600 to 66.630. Any remainder of the money received from the sales tax imposed pursuant
42 to this section shall be distributed to all municipalities on the ratio that the population of each
43 municipality bears to the total population of the county. The average per capita sales tax
44 distribution shall be calculated by dividing the sum of the total sales tax revenue derived from
45 the tax imposed pursuant to sections 66.600 to 66.630 by the total population of the county.
46 Population of each municipality, of the unincorporated area of the county, and the total
47 population of the county shall be determined on the basis of the most recent federal decennial
48 census. For the purposes of this subsection, any city, town, village or the unincorporated area
49 of the county shall be considered a municipality.

50 5. In any county adopting an additional sales tax pursuant to the provisions of this
51 section and selecting the method of distribution provided in this subsection, the proceeds from
52 the sales tax imposed pursuant to this section, less one percent collection cost, shall be
53 distributed to all cities, towns and villages, and the unincorporated areas of the county in group
54 B and to such cities, towns and villages in group A as necessary so that no city, town, or village
55 in group A receives from the combined proceeds of both the sales tax imposed pursuant to this
56 section and the sales tax imposed pursuant to sections 66.600 to 66.630, less than the per capita
57 amount received by the cities, towns and villages and the unincorporated area of the county in
58 group B receives from the total proceeds from both sales taxes.

59 6. The governing body of any county which is imposing a sales tax under the provisions
60 of sections 66.600 to 66.630 may on its own motion and shall, upon petitions filed with the
61 governing body of the county signed by a number of qualified voters residing in the county equal
62 to at least eight percent of the votes cast in the county at the next preceding gubernatorial
63 election, submit to the qualified voters of the county a proposal to change the method of
64 distribution of sales tax proceeds from the manner provided in subsection 2 of section 66.620
65 to the method provided in this subsection. The ballot of submission shall be in substantially the
66 following form:

67 Shall the proceeds from the county sales tax be distributed among the county of
68 and the various cities, towns and villages therein in the manner provided in
69 subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of the present manner
70 of distribution?

71 YES NO

72

73 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
74 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
75 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
76 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the
77 qualified voters of the county voting thereon are opposed to the proposal, then the governing
78 body of the county shall have no power to order the proceeds from the sales tax imposed
79 pursuant to the provisions of sections 66.600 to 66.630 in the manner provided in this subsection
80 in lieu of the method provided in subsection 2 of section 66.620, unless and until a proposal
81 authorizing such method of distribution is submitted to and approved by the voters of the county.
82 If the voters approve the change in the method of distribution of the sales tax proceeds in the
83 manner provided in this subsection, the county clerk of the county shall notify the director of
84 revenue of the change in the method of distribution within ten days after adoption of the proposal
85 and shall inform the director of the effective date of the change in the method of distribution,
86 which shall be on the first day of the third calendar quarter after the director of revenue receives
87 notice. After the effective date of the change in the manner of distribution, the director of
88 revenue shall distribute the proceeds of the sales tax imposed by such county under the
89 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the
90 manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales tax
91 imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have
92 the proceeds distributed in the manner provided in this subsection shall be distributed in the
93 following manner:

94 (1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages
95 in group A and to the cities, towns and villages, and the county in group B as defined in section
96 66.620 in the manner provided in subsection 2 of section 66.620, until an amount equal to the
97 total amount distributed under section 66.620, for the twelve-month period immediately
98 preceding the effective date of the tax levied pursuant to the provisions of this section has been
99 distributed;

100 (2) All moneys received in excess of the total amount distributed under section 66.620
101 for the twelve-month period immediately preceding the effective date of the tax levied pursuant
102 to the provisions of this section shall be distributed to all cities, towns and villages and to the

103 county on the basis that the population of each city, town or village, and in the case of the county
104 the basis that the population of the unincorporated area of the county, bears to the total
105 population of the county. The average per capita sales tax distribution shall be calculated by
106 dividing the sum of the remaining amount of the total sales tax revenues by the total population
107 of the county. Population of each city, town or village, of the unincorporated area of the county,
108 and the total population of the county shall be determined on the basis of the most recent federal
109 decennial census.

110 7. No municipality incorporated after the adoption of the tax authorized by this section
111 shall be included as other than part of the unincorporated area of the county nor receive any share
112 of either the proceeds from the tax levied pursuant to the provisions of this section or the tax
113 levied pursuant to the provisions of sections 66.600 to 66.630 unless, at the time of
114 incorporation, such municipality had a population of ten thousand or more.

115 8. The county sales tax imposed pursuant to this section on the purchase and sale of
116 motor vehicles shall not be collected and remitted by the seller, but shall be collected by the
117 director of revenue at the time application is made for a certificate of title, if the address of the
118 applicant is within the county imposing the additional sales tax. [The amounts so collected, less
119 one percent collection cost, shall be deposited in the county sales tax trust fund to be distributed
120 in accordance with section 66.620. The purchase or sale of motor vehicles shall be deemed to
121 be consummated at the address of the applicant for a certificate of title.]

122 9. No tax shall be imposed pursuant to this section for the purpose of funding in whole
123 or in part the construction, operation or maintenance of a sports stadium, field house, indoor or
124 outdoor recreational facility, center, playing field, parking facility or anything incidental or
125 necessary to a complex suitable for any type of professional sport, either upon, above or below
126 the ground.

127 10. The director of revenue may authorize the state treasurer to make refunds from the
128 amounts in the trust fund and credited to any county for erroneous payments and overpayments
129 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
130 If any county abolishes the tax, the county shall notify the director of revenue of the action at
131 least ninety days prior to the effective date of the repeal and the director of revenue may order
132 retention in the trust fund, for a period of one year, of two percent of the amount collected after
133 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
134 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
135 after the effective date of abolition of the tax in such county, the director of revenue shall remit
136 the balance in the account to the county and close the account of that county. The director of
137 revenue shall notify each county of each instance of any amount refunded or any check redeemed
138 from receipts due the county.

67.582. 1. The governing body of any county, except a county of the first class with a
 2 charter form of government with a population of greater than four hundred thousand inhabitants,
 3 is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half
 4 of one percent on all retail sales made in such county which are subject to taxation under the
 5 provisions of sections 144.010 to 144.525 for the purpose of providing law enforcement services
 6 for such county. The tax authorized by this section shall be in addition to any and all other sales
 7 taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions
 8 of this section shall be effective unless the governing body of the county submits to the voters
 9 of the county, at a county or state general, primary or special election, a proposal to authorize the
 10 governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be limited to, the following
 12 language:

13 (1) If the proposal submitted involves only authorization to impose the tax authorized
 14 by this section the ballot shall contain substantially the following:

15 Shall the county of (county's name) impose a countywide sales tax of
 16 (insert amount) for the purpose of providing law enforcement services for the county?

17 YES NO

18

19 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 20 to the question, place an "X" in the box opposite "No"; or

21 (2) If the proposal submitted involves authorization to enter into agreements to form a
 22 regional jail district and obligates the county to make payments from the tax authorized by this
 23 section the ballot shall contain substantially the following:

24 Shall the county of (county's name) be authorized to enter into agreements for
 25 the purpose of forming a regional jail district and obligating the county to impose a countywide
 26 sales tax of (insert amount) to fund dollars of the costs to construct a regional
 27 jail and to fund the costs to operate a regional jail, with any funds in excess of that necessary to
 28 construct and operate such jail to be used for law enforcement purposes?

29 YES NO

30

31 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 32 to the question, place an "X" in the box opposite "No".

33

34 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 35 of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or
 36 order and any amendments thereto shall be in effect [on the first day of the second quarter

37 immediately following the election approving the proposal] **as provided by section 32.087**. If
38 the constitutionally required percentage of the voters voting thereon are in favor of the proposal
39 submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any
40 amendments thereto shall be in effect [on the first day of the second quarter immediately
41 following the election approving the proposal] **as provided by section 32.087**. If a proposal
42 receives less than the required majority, then the governing body of the county shall have no
43 power to impose the sales tax herein authorized unless and until the governing body of the
44 county shall again have submitted another proposal to authorize the governing body of the county
45 to impose the sales tax authorized by this section and such proposal is approved by the required
46 majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant
47 to this section be submitted to the voters sooner than twelve months from the date of the last
48 proposal pursuant to this section.

49 3. All revenue received by a county from the tax authorized under the provisions of this
50 section shall be deposited in a special trust fund and shall be used solely for providing law
51 enforcement services for such county for so long as the tax shall remain in effect. Revenue
52 placed in the special trust fund may also be utilized for capital improvement projects for law
53 enforcement facilities and for the payment of any interest and principal on bonds issued for said
54 capital improvement projects.

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

60 5. All sales taxes collected by the director of revenue under this section on behalf of any
61 county[, less one percent for cost of collection which shall be deposited in the state's general
62 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall
63 be deposited in a special trust fund, which is hereby created, to be known as the "County Law
64 Enforcement Sales Tax Trust Fund". [The moneys in the county law enforcement sales tax trust
65 fund shall not be deemed to be state funds and shall not be commingled with any funds of the
66 state.] The director of revenue shall keep accurate records of the amount of money in the trust
67 and which was collected in each county imposing a sales tax under this section, and the records
68 shall be open to the inspection of officers of the county and the public. Not later than the tenth
69 day of each month the director of revenue shall distribute all moneys deposited in the trust fund
70 during the preceding month to the county which levied the tax; such funds shall be deposited
71 with the county treasurer of each such county, and all expenditures of funds arising from the
72 county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the

73 governing body of each such county. Expenditures may be made from the fund for any law
74 enforcement functions authorized in the ordinance or order adopted by the governing body
75 submitting the law enforcement tax to the voters.

76 6. The director of revenue may authorize the state treasurer to make refunds from the
77 amounts in the trust fund and credited to any county for erroneous payments and overpayments
78 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
79 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**
80 **section 32.087.** The county shall notify the director of revenue of the action at least ninety days
81 prior to the effective date of the repeal and the director of revenue may order retention in the trust
82 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
83 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
84 deposited to the credit of such accounts. After one year has elapsed after the effective date of
85 abolition of the tax in such county, the director of revenue shall remit the balance in the account
86 to the county and close the account of that county. The director of revenue shall notify each
87 county of each instance of any amount refunded or any check redeemed from receipts due the
88 county.

89 7. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
90 shall apply to the tax imposed under this section.

67.583. 1. The governing body of any county of the second class with a population of
2 more than forty thousand but less than sixty thousand and which contains institutions operated
3 by the department of corrections and by the department of mental health is hereby authorized to
4 impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail
5 sales made in such county which are subject to taxation under the provisions of sections 144.010
6 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes
7 allowed by law; provided, however, that no ordinance or order imposing a sales tax under the
8 provisions of this section shall be effective unless the governing body of the county submits to
9 the voters of the county, at a county or state general, primary or special election, a proposal to
10 authorize the governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be limited to, the following
12 language:

13 Shall the county of (county's name) impose a countywide sales tax of
14 (insert amount) for the purpose of providing retirement and health care benefits for county
15 employees and their dependents?

16 YES

NO

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
18 to the question, place an "X" in the box opposite "No".

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
22 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
23 governing body of the county shall have no power to impose the sales tax herein authorized
24 unless and until the governing body of the county shall again have submitted another proposal
25 to authorize the governing body of the county to impose the sales tax authorized by this section
26 and such proposal is approved by a majority of the qualified voters voting thereon. However,
27 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
28 months from the date of the last proposal pursuant to this section.

29 3. All revenue received by a county from the tax authorized under the provisions of this
30 section shall be deposited in a special trust fund and shall be used solely for providing retirement
31 and health care benefits for county employees and their dependents.

32 4. All sales taxes collected by the director of revenue under this section on behalf of any
33 county[, less one percent for cost of collection which shall be deposited in the state's general
34 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall
35 be deposited in a special trust fund, which is hereby created, to be known as the "County
36 Employee Benefit Sales Tax Trust Fund". [The moneys in the county employee benefit sales tax
37 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
38 the state.] The director of revenue shall keep accurate records of the amount of money in the
39 trust and which was collected in each county imposing a sales tax under this section, and the
40 records shall be open to the inspection of officers of the county and the public. Not later than
41 the tenth day of each month, the director of revenue shall distribute all moneys deposited in the
42 trust fund during the preceding month to the county which levied the tax. Such funds shall be
43 deposited with the county treasurer of each such county, and all expenditures of funds arising
44 from the county employee benefit sales tax trust fund shall be for the provision of retirement
45 benefits or health care benefits for employees of the county and their dependents and for no other
46 purpose.

47 5. The director of revenue may authorize the state treasurer to make refunds from the
48 amounts in the trust fund and credited to any county for erroneous payments and overpayments
49 made and may redeem dishonored checks and drafts deposited to the credit of such counties. If
50 any county abolishes the tax, the county shall notify the director of revenue of the action at least
51 ninety days prior to the effective date of the repeal and the director of revenue may order
52 retention in the trust fund, for a period of one year, of two percent of the amount collected after

53 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
54 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
55 after the effective date of abolition of the tax in such county, the director of revenue shall remit
56 the balance in the account to the county and close the account of that county. The director of
57 revenue shall notify each county of each instance of any amount refunded or any check redeemed
58 from receipts due the county.

59 6. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
60 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with more than
2 one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
3 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of
4 up to one-half percent on all retail sales made in such county which are subject to taxation
5 pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services
6 for such county. The tax authorized by this section shall be in addition to any and all other sales
7 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this
8 section shall be effective unless the governing body of the county submits to the voters of the
9 county, at a county or state general, primary, or special election, a proposal to authorize the
10 governing body of the county to impose a tax.

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

14 Shall the county of (county's name) impose a countywide sales tax of
15 (insert amount) for the purpose of providing law enforcement services for the county?

16 YES NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
22 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
23 amendments thereto shall be in effect [on the first day of the second quarter immediately
24 following the election approving the proposal] **as provided by section 32.087**. If a proposal
25 receives less than the required majority, then the governing body of the county shall have no
26 power to impose the sales tax herein authorized unless and until the governing body of the
27 county shall again have submitted another proposal to authorize the governing body of the county
28 to impose the sales tax authorized by this section and such proposal is approved by the required

29 majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant
30 to this section be submitted to the voters sooner than twelve months from the date of the last
31 proposal pursuant to this section.

32 3. Twenty-five percent of the revenue received by a county treasurer from the tax
33 authorized pursuant to this section shall be deposited in a special trust fund and shall be used
34 solely by a prosecuting attorney's office for such county for so long as the tax shall remain in
35 effect. The remainder of revenue shall be deposited in the county law enforcement sales tax trust
36 fund established pursuant to section 67.582 of the county levying the tax pursuant to this section.
37 The revenue derived from the tax imposed pursuant to this section shall be used for public law
38 enforcement services only. No revenue derived from the tax imposed pursuant to this section
39 shall be used for any private contractor providing law enforcement services or for any private
40 jail.

41 4. Once the tax authorized by this section is abolished or is terminated by any means, all
42 funds remaining in the prosecuting attorney's trust fund shall be used solely by a prosecuting
43 attorney's office for the county. Any funds in such special trust fund which are not needed for
44 current expenditures may be invested by the governing body in accordance with applicable laws
45 relating to the investment of other county funds.

46 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
47 of any county[, less one percent for cost of collection which shall be deposited in the state's
48 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]
49 shall be deposited in a special trust fund, which is hereby created, to be known as the "County
50 Prosecuting Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax
51 trust fund, pursuant to the deposit ratio in subsection 3 of this section. [The moneys in the trust
52 funds shall not be deemed to be state funds and shall not be commingled with any funds of the
53 state.] The director of revenue shall keep accurate records of the amount of money in the trusts
54 and which was collected in each county imposing a sales tax pursuant to this section, and the
55 records shall be open to the inspection of officers of the county and the public. Not later than
56 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
57 trust funds during the preceding month to the county which levied the tax; such funds shall be
58 deposited with the county treasurer of each such county, and all expenditures of funds arising
59 from either trust fund shall be by an appropriation act to be enacted by the governing body of
60 each such county. Expenditures may be made from the funds for any functions authorized in the
61 ordinance or order adopted by the governing body submitting the tax to the voters.

62 6. The director of revenue may authorize the state treasurer to make refunds from the
63 amounts in the trust funds and credited to any county for erroneous payments and overpayments
64 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.

65 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**
66 **section 32.087.** The county shall notify the director of revenue of the action at least ninety days
67 before the effective date of the repeal and the director of revenue may order retention in the
68 appropriate trust fund, for a period of one year, of two percent of the amount collected after
69 receipt of such notice to cover possible refunds or overpayments of the tax and to redeem
70 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
71 after the effective date of abolition of the tax in such county, the director of revenue shall remit
72 the balance in the account to the county and close the account of that county established pursuant
73 to this section. The director of revenue shall notify each county of each instance of any amount
74 refunded or any check redeemed from receipts due the county.

75 7. Except as modified in this section, all provisions of sections 32.085 [and] **to 32.087**
76 shall apply to the tax imposed pursuant to this section.

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
2 67.727 on behalf of any county[, less one percent for the cost of collection, which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". The
6 moneys in the county alternate sales tax trust fund shall not be deemed to be state funds and shall
7 not be commingled with any funds of the state. The director of revenue shall keep accurate
8 records of the amount of money in the trust fund which was collected in each county imposing
9 a sales tax under sections 67.700 to 67.727, and the records shall be open to the inspection of
10 officers of each county and the general public. Not later than the tenth day of each month the
11 director of revenue shall distribute all moneys deposited in the trust fund during the preceding
12 month by distributing to the county treasurer, or such other officer as may be designated by the
13 county ordinance or order, of each county imposing the tax authorized by sections 67.700 to
14 67.727, the sum, as certified by the director of revenue, due the county.

15 2. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the
19 director of revenue of the action at least ninety days prior to the effective date of the repeal and
20 **the repeal shall be effective as provided in by section 32.087.** The director of revenue may
21 order retention in the trust fund, for a period of one year, of two percent of the amount collected
22 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
23 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
24 after the effective date of repeal of the tax authorized by sections 67.700 to 67.727 in such

25 county, the director of revenue shall authorize the state treasurer to remit the balance in the
26 account to the county and close the account of that county. The director of revenue shall notify
27 each county of each instance of any amount refunded or any check redeemed from receipts due
28 the county.

29 3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085
30 [and] to 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
2 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales
3 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf
4 of any county of the first class having a charter form of government and having a population of
5 nine hundred thousand or more[, less one percent for cost of collection, which shall be deposited
6 in the state's general revenue fund after payment of premiums for surety bonds as provided in
7 sections 67.700 to 67.727,] shall be deposited in a special trust fund, which is hereby created, to
8 be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund".
9 [The moneys in the county-municipal storm water and public works sales tax trust fund shall not
10 be deemed to be state funds and shall not be commingled with any funds of the state.] The
11 director of revenue shall keep accurate records of the amount of money in the trust fund which
12 was collected in each county and the records shall be open to the inspection of officers of the
13 county and of the municipalities within the county and the public. Not later than the tenth day
14 of each month, the director of the department of revenue shall distribute all moneys deposited
15 in the county-municipal storm water and public works sales tax trust fund during the preceding
16 month to the county which levied the tax, and the municipalities which are located wholly or
17 partially within such county as follows:

18 (1) The county which levied the sales tax shall receive a percentage of the distributable
19 revenue equal to the percentage ratio that the population of the unincorporated areas of the
20 county bears to the total population of the county;

21 (2) Each municipality located wholly within the county which levied the tax shall receive
22 a percentage of the distributable revenue equal to the percentage ratio that the population of such
23 municipality bears to the total population of the county; and

24 (3) Each municipality located partially within the county which levied the tax shall
25 receive a percentage of the distributable revenue equal to the percentage ratio that the population
26 of that part of the municipality located within the county bears to the total population of the
27 county.

28 2. The director of revenue may make refunds from the amounts in the county-municipal
29 storm water and public works sales tax trust fund and credited to any county or municipality for
30 erroneous payments and overpayments made, and may redeem dishonored checks and drafts

31 deposited to the credit of such county or municipality. If any county abolishes the tax, the county
32 shall notify the director of revenue of the action at least ninety days prior to the effective date of
33 the repeal and **the repeal shall be effective as provided by section 32.087**. The director of
34 revenue may order retention in the county-municipal storm water and public works sales tax trust
35 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
36 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
37 deposited to the credit of such accounts. After one year has elapsed after the effective date of
38 abolition of the tax in such county, the director of revenue shall remit the balance in the account
39 to the county or municipality and close the account of that county or municipality. The director
40 of revenue shall notify each county or municipality of each instance of any amount refunded or
41 any check redeemed from receipts due the county or municipality.

42 3. If the governing body of any municipality located wholly or partially within the county
43 so requests by resolution, no funds shall be expended from the proceeds of any tax imposed
44 under section 67.701 within the corporate boundaries of the requesting municipality for the
45 construction, reconstruction or widening of any road established or to be established pursuant
46 to section 137.558, the total cost of which exceeds one hundred thousand dollars unless: (a) a
47 public hearing is first held at a place near such proposed action; and (b) plans and specifications
48 of such proposed action are prepared and a cost-benefit analysis prepared in accordance with
49 accepted accounting principles of such proposed action is presented to such public hearing. Such
50 cost-benefit analysis and its work papers shall be a public document and subject to inspection
51 as provided in chapter 610. The provisions of this subsection shall not apply to proposed
52 projects in unincorporated areas of the county.

67.729. 1. Any county except any first class county having a charter form of government
2 and having a population of nine hundred thousand or more may, in the same manner and by the
3 same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose
4 a sales tax of not more than one-tenth of one percent for the purpose of funding storm water
5 control and public works projects other than stadiums or other sports facilities. This sales tax
6 shall be in addition to any other sales tax authorized by law.

7 2. Notwithstanding the provisions of section 67.712 as to the disposition of any other
8 sales tax imposed under the provisions of sections 67.700 to 67.727, all sales taxes collected by
9 the director of revenue from the tax authorized by this section on behalf of any county[, less one
10 percent for cost of collection, which shall be deposited in the state's general revenue fund after
11 payment of premiums for surety bonds as provided in section 32.087,] shall be deposited with
12 the state treasurer in a special trust fund, which is hereby created, to be known as the "County
13 Storm Water and Public Works Sales Tax Trust Fund". [The moneys in the county storm water
14 and public works sales tax trust fund shall not be deemed to be state funds and shall not be

15 commingled with any funds of the state.] The director of revenue shall keep accurate records of
16 the amount of money in the trust fund which was collected in each county imposing a sales tax
17 under this section and the records shall be open to the inspection of officers of the county and
18 the public. Not later than the tenth day of each month the director of revenue shall distribute all
19 moneys deposited in the county storm water and public works sales tax trust fund during the
20 preceding month to the county which levied the tax, and the municipalities which are located
21 wholly or partially within such county as follows:

22 (1) The county which levied the sales tax shall receive a percentage of the distributable
23 revenue equal to the percentage ratio that the population of the unincorporated areas of the
24 county bears to the total population of the county;

25 (2) Each municipality located wholly within the county which levied the tax shall receive
26 a percentage of the distributable revenue equal to the percentage ratio that the population of such
27 municipality bears to the total population of the county; and

28 (3) Each municipality located partially within the county which levied the tax shall
29 receive a percentage of the distributable revenue equal to the percentage ratio that the population
30 of that part of the municipality located within the county bears to the total population of the
31 county.

32 3. The director of revenue may authorize the state treasurer to make refunds from the
33 amounts in the county storm water and public works sales tax trust fund and credited to any
34 county for erroneous payments and overpayments made, and may redeem dishonored checks and
35 drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall
36 notify the director of revenue of the action at least ninety days prior to the effective date of the
37 repeal and **the repeal shall be effective as provided by section 32.087**. The director of revenue
38 may order retention in the county storm water and public works sales tax trust fund, for a period
39 of one year, of two percent of the amount collected after receipt of such notice to cover possible
40 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
41 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
42 in such county, the director of revenue shall authorize the state treasurer to remit the balance in
43 the account to the county and close the account of that county. The director of revenue shall
44 notify each county of each instance of any amount refunded or any check redeemed from receipts
45 due the county.

67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections
2 32.085 [and] to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
2 67.739 on behalf of any county[, less one percent for the cost of collection, which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as

4 provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust
6 Fund". [The moneys in the county capital improvement bond sales tax trust fund shall not be
7 deemed to be state funds and shall not be commingled with any funds of the state.] The director
8 of revenue shall keep accurate records of the amount of money in the trust fund which was
9 collected in each county imposing a sales tax under sections 67.730 to 67.739, and the records
10 shall be open to the inspection of officers of each county and the general public. Not later than
11 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
12 trust fund during the preceding month by distributing to the county treasurer, or such other
13 officer as may be designated by the county ordinance or order, of each county imposing the tax
14 authorized by sections 67.730 to 67.739, the sum, as certified by the director of revenue, due the
15 county.

16 2. The director of revenue may authorize the state treasurer to make refund from the
17 amounts in the trust fund and credited to any county for erroneous payments and overpayments
18 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
19 If any county repeals the tax authorized by sections 67.730 to 67.739, the county shall notify the
20 director of revenue of the action at least ninety days prior to the effective date of the repeal or
21 expiration and **the repeal shall be effective as provided by section 32.087**. The director of
22 revenue may order retention in the trust fund, for a period of one year, of two percent of the
23 amount collected after receipt of such notice to cover possible refunds or overpayment of such
24 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
25 one year has elapsed after the effective date of repeal or expiration of the tax authorized by
26 sections 67.730 to 67.739 in such county, the director of revenue shall remit the balance in the
27 account to the county and close the account of that county. The director of revenue shall notify
28 each county of each instance of any amount refunded or any check redeemed from receipts due
29 the county.

67.745. 1. Any county of the third classification without a township form of government
2 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight
3 hundred fifty inhabitants may impose a sales tax throughout the county for public recreational
4 projects and programs, but the sales tax authorized by this section shall not become effective
5 unless the governing body of such county submits to the qualified voters of the county a proposal
6 to authorize the county to impose the sales tax.

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

8 Shall the County of impose a sales tax of up to one percent for the purpose of
9 funding the financing, acquisition, construction, operation, and maintenance of recreational
10 projects and programs, including the acquisition of land for such purposes?

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YES

NO

3. If approved by a majority of qualified voters **voting on the issue** in the county, the governing body of the county shall appoint a board of directors consisting of nine members. Of the initial members appointed to the board, three members shall be appointed for a term of three years, three members shall be appointed for a term of two years, and three members shall be appointed for a term of one year. After the initial appointments, board members shall be appointed to three-year terms.

4. The sales tax may be imposed at a rate of up to one percent on the receipts from the retail sale of all tangible personal property or taxable service within the county, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525.

5. All revenue collected from the sales tax under this section by the director of revenue on behalf of a county[, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Recreation Sales Trust Fund". [Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust fund collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of such county and the general public. Not later than the tenth day of each calendar month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding calendar month by distributing to the county treasurer, or such officer as may be designated by county ordinance or order, of each county imposing the tax under this section the sum due the county as certified by the director of revenue.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and **the repeal shall be effective as provided by section 32.087**. The director of revenue may order retention in the trust fund for a period of one year of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayments of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in a county, the director of revenue shall remit the balance in the account to the county and close the account of such county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due such county.

47 7. The tax authorized under this section may be imposed in accordance with this section
48 by a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780.

49 8. The sales tax imposed under this section shall expire twenty years from the effective
50 date thereof unless an extension of the tax is submitted to and approved by the qualified voters
51 in the county in the manner provided in this section. Each extension of the sales tax shall be for
52 a period of ten years.

53 9. The provisions of this section shall not in any way affect or limit the powers granted
54 to any county to establish, maintain, and conduct parks and other recreational grounds for public
55 recreation.

56 10. Except as modified in this section, the provisions of sections 32.085 [and] to 32.087
57 shall apply to the tax imposed under this section.

67.782. 1. Any county of the third class having a population of more than ten thousand
2 and less than fifteen thousand and any county of the second class having a population of more
3 than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both
4 counties making up the same judicial circuit, may jointly impose a sales tax throughout each of
5 their respective counties for public recreational purposes including the financing, acquisition,
6 construction, operation and maintenance of recreational projects and programs, but the sales
7 taxes authorized by this section shall not become effective unless the governing body of each
8 such county submits to the voters of their respective counties a proposal to authorize the counties
9 to impose the sales tax.

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

11 Shall the County of impose a sales tax of percent in conjunction
12 with the county of for the purpose of funding the financing, acquisition, construction,
13 operation and maintenance of recreational projects and programs, including the acquisition of
14 land for such purposes?

15 YES NO

16

17 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in
18 each county are in favor of the proposal, then the tax shall be in effect in both counties. If a
19 majority of the votes cast by the qualified voters voting thereon in either county are opposed to
20 the proposal, then the governing body of neither county shall have power to impose the sales tax
21 authorized by this section unless or until the governing body of the county that has not approved
22 the tax shall again have submitted another proposal to authorize the governing body to impose
23 the tax, and the proposal is approved by a majority of the qualified voters voting thereon in that
24 county.

25 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at
26 retail of all tangible personal property or taxable service at retail within the county adopting such
27 tax, if such property and services are subject to taxation by the state of Missouri under the
28 provisions of sections 144.010 to 144.525.

29 4. All sales taxes collected by the director of revenue under this section on behalf of any
30 county[, less one percent for the cost of collection, which shall be deposited in the state's general
31 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall
32 be deposited with the state treasurer in a special trust fund, which is hereby created, to be known
33 as the "County Recreation Sales Tax Trust Fund". [The moneys in the county recreation sales
34 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds
35 of the state.] The director of revenue shall keep accurate records of the amount of money in the
36 trust fund which was collected in each county imposing a sales tax under this section, and the
37 records shall be open to the inspection of officers of each county and the general public. Not
38 later than the tenth day of each month, the director of revenue shall distribute all moneys
39 deposited in the trust fund during the preceding month by distributing to the county treasurer, or
40 such other officer as may be designated by the county ordinance or order, of each county
41 imposing the tax authorized by this section, the sum, as certified by the director of revenue, due
42 the county.

43 5. The director of revenue may authorize the state treasurer to make refunds from the
44 amounts in the trust fund and credited to any county for erroneous payments and overpayments
45 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
46 Each county shall notify the director of revenue at least ninety days prior to the effective date of
47 the expiration of the sales tax authorized by this section and **the repeal shall be effective as**
48 **provided by section 32.087.** The director of revenue may order retention in the trust fund, for
49 a period of one year, of two percent of the amount collected after receipt of such notice to cover
50 possible refunds or overpayment of such tax and to redeem dishonored checks and drafts
51 deposited to the credit of such accounts. After one year has elapsed after the date of expiration
52 of the tax authorized by this section in such county, the director of revenue shall remit the
53 balance in the account to the county and close the account of that county. The director of
54 revenue shall notify each county of each instance of any amount refunded or any check redeemed
55 from receipts due the county.

56 6. The tax authorized by this section may be imposed, in accordance with this section,
57 by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

58 7. Any county imposing a sales tax pursuant to the provisions of this section may
59 contract with the authority of any other county or with any city or political subdivision for the
60 financing, acquisition, operation, construction, maintenance, or utilization of any recreation

61 facility or project or program funded in whole or in part from revenues derived from the tax
62 levied pursuant to the provisions of this section.

63 8. The sales tax imposed pursuant to the provisions of this section shall expire
64 twenty-five years from the effective date thereof unless an extension of the tax is submitted to
65 and approved by the voters in each county in the manner provided in this section. Each
66 extension of the sales tax shall be for a period of ten years.

67 9. The governing body of each of the counties imposing a sales tax under the provisions
68 of this section may cooperate with the governing body of any county or other political
69 subdivision of this state in carrying out the provisions of this section, and may establish and
70 conduct jointly a system of public recreation. The respective governing bodies administering
71 programs jointly may provide by agreement among themselves for all matters connected with
72 the programs and determine what items of cost and expense shall be paid by each.

73 10. The provisions of this section shall not in any way repeal, affect or limit the powers
74 granted to any county to establish, maintain and conduct parks and other recreational grounds
75 for public recreation.

76 11. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
77 shall apply to the tax imposed under this section.

67.799. 1. A regional recreational district may, by a majority vote of its board of
2 directors, impose an annual property tax for the establishment and maintenance of public parks
3 and recreational facilities and grounds within the boundaries of the regional recreational district
4 not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all
5 property within the district, except that no such tax shall become effective unless the board of
6 directors of the district submits to the voters of the district, at a county or state general, primary
7 or special election, a proposal to authorize the tax.

8 2. The question shall be submitted in substantially the following form:

9 Shall a cent tax per one hundred dollars assessed valuation be levied for public
10 parks and recreational facilities?

11 YES NO

12

13 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
14 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
15 qualified voters voting are opposed to the proposal, then the board of directors shall have no
16 power to impose the tax unless and until the board of directors of the district submits another
17 proposal to authorize the tax and such proposal is approved by a majority of the qualified voters
18 voting thereon.

19 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and
20 collected in the same manner as other ad valorem property taxes are levied and collected.

21 4. (1) A regional recreational district may, by a majority vote of its board of directors,
22 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
23 sections 144.010 to 144.525 for the purpose of funding the creation, operation and maintenance
24 of public parks, recreational facilities and grounds within the boundaries of a regional
25 recreational district. The tax authorized by this subsection shall be in addition to all other sales
26 taxes allowed by law. No tax pursuant to this subsection shall become effective unless the board
27 of directors submits to the voters of the district, at a county or state general, primary or special
28 election, a proposal to authorize the tax, and such tax shall become effective only after the
29 majority of the voters voting on such tax approve such tax.

30 (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the
31 question shall be submitted in substantially the following form:

32 Shall a . . . cent sales tax be levied on all retail sales within the district for public parks
33 and recreational facilities?

34 YES

NO

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
37 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
38 qualified voters voting are opposed to the proposal, then the board of directors shall have no
39 power to impose the tax unless and until another proposal to authorize the tax is submitted to the
40 voters of the district and such proposal is approved by a majority of the qualified voters voting
41 thereon. The provisions of sections 32.085 [and] ~~to~~ 32.087 shall apply to any tax approved
42 pursuant to this subsection.

43 5. As used in this section, "qualified voters" or "voters" means any individuals residing
44 within the proposed district who are eligible to be registered voters and who have registered to
45 vote under chapter 115 or, if no individuals eligible and registered to vote reside within the
46 proposed district, all of the owners of real property located within the proposed district who have
47 unanimously petitioned for or consented to the adoption of an ordinance by the governing body
48 imposing a tax authorized in this section. If the owner of the property within the proposed
49 district is a political subdivision or corporation of the state, the governing body of such political
50 subdivision or corporation shall be considered the owner for purposes of this section.

67.997. 1. The governing body of any county of the third classification without a
2 township form of government and with more than eighteen thousand one hundred but fewer than
3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all
4 retail sales made within the county which are subject to sales tax under chapter 144. The tax

5 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely
 6 for the purpose of funding senior services and youth programs provided by the county. One-half
 7 of all revenue collected under this section[, less one-half the cost of collection,] shall be used
 8 solely to fund any service or activity deemed necessary by the senior service tax commission
 9 established in this section, and one-half of all revenue collected under this section[, less one-half
 10 the cost of collection,] shall be used solely to fund all youth programs administered by an
 11 existing county community task force. The tax authorized in this section shall be in addition to
 12 all other sales taxes imposed by law, and shall be stated separately from all other charges and
 13 taxes. The order or ordinance shall not become effective unless the governing body of the county
 14 submits to the voters residing within the county at a state general, primary, or special election
 15 a proposal to authorize the governing body of the county to impose a tax under this section.

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

18 Shall (insert the name of the county) impose a sales tax at a
 19 rate of (insert rate of percent) percent, with half of the revenue from the tax, less one-half
 20 the cost of collection, to be used solely to fund senior services provided by the county and half
 21 of the revenue from the tax, less one-half the cost of collection, to be used solely to fund youth
 22 programs provided by the county?

23 YES NO

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

27
 28 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 29 of the question, then the tax shall become effective on the first day of the second calendar quarter
 30 immediately following the approval of the tax or notification to the department of revenue if such
 31 tax will be administered by the department of revenue. If a majority of the votes cast on the
 32 question by the qualified voters voting thereon are opposed to the question, then the tax shall not
 33 become effective unless and until the question is resubmitted under this section to the qualified
 34 voters and such question is approved by a majority of the qualified voters voting on the question.

35 3. [On or after the effective date of any tax authorized under this section, the county
 36 which imposed the tax shall enter into an agreement with the director of the department of
 37 revenue for the purpose of collecting the tax authorized in this section. On or after the effective
 38 date of the tax the director of revenue shall be responsible for the administration, collection,
 39 enforcement, and operation of the tax, and] Sections 32.085 [and] to 32.087 shall apply. All
 40 revenue collected under this section by the director of the department of revenue on behalf of any

41 county[, except for one percent for the cost of collection which shall be deposited in the state's
42 general revenue fund,] shall be deposited in a special trust fund, which is hereby created and
43 shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall
44 be used solely for the designated purposes. [Moneys in the fund shall not be deemed to be state
45 funds, and shall not be commingled with any funds of the state.] The director may make refunds
46 from the amounts in the trust fund and credited to the county for erroneous payments and
47 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
48 such county. Any funds in the special trust fund which are not needed for current expenditures
49 shall be invested in the same manner as other funds are invested. Any interest and moneys
50 earned on such investments shall be credited to the fund.

51 4. [In order to permit sellers required to collect and report the sales tax to collect the
52 amount required to be reported and remitted, but not to change the requirements of reporting or
53 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the
54 governing body of the county may authorize the use of a bracket system similar to that authorized
55 in section 144.285 and notwithstanding the provisions of that section, this new bracket system
56 shall be used where this tax is imposed and shall apply to all taxable transactions.] Beginning
57 with the effective date of the tax, every retailer in the county shall add the sales tax to the sale
58 price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be
59 recoverable at law in the same manner as the purchase price. For purposes of this section, all
60 retail sales shall be deemed to be consummated at the place of business of the retailer.

61 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,
62 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax[,
63 and all exemptions granted to agencies of government, organizations, and persons under sections
64 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The
65 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010
66 to 144.525 for the administration and collection of the state sales tax shall satisfy the
67 requirements of this section, and no additional permit or exemption certificate or retail certificate
68 shall be required; except that, the director of revenue may prescribe a form of exemption
69 certificate for an exemption from the tax. All discounts allowed the retailer under the state sales
70 tax for the collection of and for payment of taxes are hereby allowed and made applicable to the
71 tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are
72 hereby made applicable to violations of this section. If any person is delinquent in the payment
73 of the amount required to be paid under this section, or in the event a determination has been
74 made against the person for taxes and penalty under this section, the limitation for bringing suit
75 for the collection of the delinquent tax and penalty shall be the same as that provided in sections
76 144.010 to 144.525].

77 6. The governing body of any county that has adopted the sales tax authorized in this
78 section may submit the question of repeal of the tax to the voters on any date available for
79 elections for the county. The ballot of submission shall be in substantially the following form:

80 Shall (insert the name of the county) repeal the sales tax imposed
81 at a rate of (insert rate of percent) percent for the purpose of funding senior services
82 and youth programs provided by the county?

83 YES NO

84

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

87

88 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
89 of repeal, that repeal shall become effective [on December thirty-first of the calendar year in
90 which such repeal was approved] **as provided by section 32.087**. If a majority of the votes cast
91 on the question by the qualified voters voting thereon are opposed to the repeal, then the sales
92 tax authorized in this section shall remain effective until the question is resubmitted under this
93 section to the qualified voters and the repeal is approved by a majority of the qualified voters
94 voting on the question.

95 7. Whenever the governing body of any county that has adopted the sales tax authorized
96 in this section receives a petition, signed by ten percent of the registered voters of the county
97 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
98 under this section, the governing body shall submit to the voters of the county a proposal to
99 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
100 thereon are in favor of the repeal, the repeal shall become effective [on December thirty-first of
101 the calendar year in which such repeal was approved] **as provided by section 32.087**. If a
102 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
103 the repeal, then the sales tax authorized in this section shall remain effective until the question
104 is resubmitted under this section to the qualified voters and the repeal is approved by a majority
105 of the qualified voters voting on the question.

106 8. If the tax is repealed or terminated by any means, all funds remaining in the special
107 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
108 the director of the department of revenue of the action at least thirty days before the effective
109 date of the repeal and the director may order retention in the trust fund, for a period of one year,
110 of two percent of the amount collected after receipt of such notice to cover possible refunds or
111 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
112 such accounts. After one year has elapsed after the effective date of abolition of the tax in such

113 county, the director shall remit the balance in the account to the county and close the account of
114 that county. The director shall notify each county of each instance of any amount refunded or
115 any check redeemed from receipts due the county.

116 9. Each county imposing the tax authorized in this section shall establish a senior
117 services tax commission to administer the portion of the sales tax revenue dedicated to providing
118 senior services. Such commission shall consist of seven members appointed by the county
119 commission. The county commission shall determine the qualifications, terms of office,
120 compensation, powers, duties, restrictions, procedures, and all other necessary functions of the
121 commission.

67.1300. 1. The governing body of any of the contiguous counties of the third
2 classification without a township form of government enumerated in subdivisions (1) to (5) of
3 this subsection or in any county of the fourth classification acting as a county of the second
4 classification, having a population of at least forty thousand but less than forty-five thousand
5 with a state university, and adjoining a county of the first classification with part of a city with
6 a population of three hundred fifty thousand or more inhabitants or a county of the third
7 classification with a township form of government and with a population of at least eight
8 thousand but less than eight thousand four hundred inhabitants or a county of the third
9 classification with more than fifteen townships having a population of at least twenty-one
10 thousand inhabitants or a county of the third classification without a township form of
11 government and with a population of at least seven thousand four hundred but less than eight
12 thousand inhabitants or any county of the third classification with a population greater than three
13 thousand but less than four thousand or any county of the third classification with a population
14 greater than six thousand one hundred but less than six thousand four hundred or any county of
15 the third classification with a population greater than six thousand eight hundred but less than
16 seven thousand or any county of the third classification with a population greater than seven
17 thousand eight hundred but less than seven thousand nine hundred or any county of the third
18 classification with a population greater than eight thousand four hundred sixty but less than eight
19 thousand five hundred or any county of the third classification with a population greater than
20 nine thousand but less than nine thousand two hundred or any county of the third classification
21 with a population greater than ten thousand five hundred but less than ten thousand six hundred
22 or any county of the third classification with a population greater than twenty-three thousand five
23 hundred but less than twenty-three thousand seven hundred or a county of the third classification
24 with a population greater than thirty-three thousand but less than thirty-four thousand or a county
25 of the third classification with a population greater than twenty thousand eight hundred but less
26 than twenty-one thousand or a county of the third classification with a population greater than
27 fourteen thousand one hundred but less than fourteen thousand five hundred or a county of the

28 third classification with a population greater than twenty thousand eight hundred fifty but less
29 than twenty-two thousand or a county of the third classification with a population greater than
30 thirty-nine thousand but less than forty thousand or a county of the third classification with a
31 township form of organization and a population greater than twenty-eight thousand but less than
32 twenty-nine thousand or a county of the third classification with a population greater than fifteen
33 thousand but less than fifteen thousand five hundred or a county of the third classification with
34 a population greater than eighteen thousand but less than nineteen thousand seventy or a county
35 of the third classification with a population greater than thirteen thousand nine hundred but less
36 than fourteen thousand four hundred or a county of the third classification with a population
37 greater than twenty-seven thousand but less than twenty-seven thousand five hundred or a county
38 of the first classification without a charter form of government and a population of at least eighty
39 thousand but not greater than eighty-three thousand or a county of the third classification with
40 a population greater than fifteen thousand but less than fifteen thousand nine hundred without
41 a township form of government which does not adjoin any county of the first, second or fourth
42 classification or a county of the third classification with a population greater than twenty-three
43 thousand but less than twenty-five thousand without a township form of government which does
44 not adjoin any county of the second or fourth classification and does adjoin a county of the first
45 classification with a population greater than one hundred twenty thousand but less than one
46 hundred fifty thousand or in any county of the fourth classification acting as a county of the
47 second classification, having a population of at least forty-eight thousand or any governing body
48 of a municipality located in any of such counties may impose, by ordinance or order, a sales tax
49 on all retail sales made in such county or municipality which are subject to taxation pursuant to
50 the provisions of sections 144.010 to 144.525:

51 (1) A county with a population of at least four thousand two hundred inhabitants but not
52 more than four thousand five hundred inhabitants;

53 (2) A county with a population of at least four thousand seven hundred inhabitants but
54 not more than four thousand nine hundred inhabitants;

55 (3) A county with a population of at least seven thousand three hundred inhabitants but
56 not more than seven thousand six hundred inhabitants;

57 (4) A county with a population of at least ten thousand one hundred inhabitants but not
58 more than ten thousand three hundred inhabitants; and

59 (5) A county with a population of at least four thousand three hundred inhabitants but
60 not more than four thousand five hundred inhabitants.

61 2. The maximum rate for a sales tax pursuant to this section shall be one percent for
62 municipalities and one-half of one percent for counties.

63 3. The tax authorized by this section shall be in addition to any and all other sales taxes
 64 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions
 65 of this section shall be effective unless the governing body of the county or municipality submits
 66 to the voters of the county or municipality, at a regularly scheduled county, municipal or state
 67 general or primary election, a proposal to authorize the governing body of the county or
 68 municipality to impose a tax. Any sales tax imposed pursuant to this section shall not be
 69 authorized for a period of more than five years.

70 4. Such proposal shall be submitted in substantially the following form:

71 Shall the (city, town, village or county) of impose a sales tax of (insert
 72 amount) for the purpose of economic development in the (city, town, village or county)?

73 YES NO

74

75 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 76 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
 77 first day of the second quarter after the director of revenue receives notice of adoption of the tax.
 78 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 79 governing body of the county or municipality shall not impose the sales tax authorized in this
 80 section until the governing body of the county or municipality resubmits another proposal to
 81 authorize the governing body of the county or municipality to impose the sales tax authorized
 82 by this section and such proposal is approved by a majority of the qualified voters voting
 83 thereon; however no such proposal shall be resubmitted to the voters sooner than twelve months
 84 from the date of the submission of the last such proposal.

85 5. All revenue received by a county or municipality from the tax authorized pursuant to
 86 the provisions of this section shall be deposited in a special trust fund and shall be used solely
 87 for economic development purposes within such county or municipality for so long as the tax
 88 shall remain in effect.

89 6. Once the tax authorized by this section is abolished or is terminated by any means, all
 90 funds remaining in the special trust fund shall be used solely for economic development purposes
 91 within the county or municipality. Any funds in such special trust fund which are not needed for
 92 current expenditures may be invested by the governing body in accordance with applicable laws
 93 relating to the investment of other county or municipal funds.

94 7. All sales taxes collected by the director of revenue pursuant to this section on behalf
 95 of any county or municipality[, less one percent for cost of collection which shall be deposited
 96 in the state's general revenue fund after payment of premiums for surety bonds as provided in
 97 section 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known
 98 as the "Local Economic Development Sales Tax Trust Fund".

99 8. [The moneys in the local economic development sales tax trust fund shall not be
100 deemed to be state funds and shall not be commingled with any funds of the state.] The director
101 of revenue shall keep accurate records of the amount of money in the trust fund and which was
102 collected in each county or municipality imposing a sales tax pursuant to this section, and the
103 records shall be open to the inspection of officers of the county or municipality and the public.

104 9. Not later than the tenth day of each month the director of revenue shall distribute all
105 moneys deposited in the trust fund during the preceding month to the county or municipality
106 which levied the tax. Such funds shall be deposited with the county treasurer of each such
107 county or the appropriate municipal officer in the case of a municipal tax, and all expenditures
108 of funds arising from the local economic development sales tax trust fund shall be by an
109 appropriation act to be enacted by the governing body of each such county or municipality.
110 Expenditures may be made from the fund for any economic development purposes authorized
111 in the ordinance or order adopted by the governing body submitting the tax to the voters.

112 10. The director of revenue may authorize the state treasurer to make refunds from the
113 amounts in the trust fund and credited to any county or municipality for erroneous payments and
114 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
115 such counties and municipalities.

116 11. If any county or municipality abolishes the tax, the county or municipality shall
117 notify the director of revenue of the action at least ninety days prior to the effective date of the
118 repeal and **the repeal shall be effective as provided by section 32.087**. The director of revenue
119 may order retention in the trust fund, for a period of one year, of two percent of the amount
120 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
121 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
122 has elapsed after the effective date of abolition of the tax in such county or municipality, the
123 director of revenue shall remit the balance in the account to the county or municipality and close
124 the account of that county or municipality. The director of revenue shall notify each county or
125 municipality of each instance of any amount refunded or any check redeemed from receipts due
126 the county or municipality.

127 12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087
128 shall apply to the tax imposed pursuant to this section.

129 13. For purposes of this section, the term "economic development" is limited to the
130 following:

131 (1) Operations of economic development or community development offices, including
132 the salaries of employees;

133 (2) Provision of training for job creation or retention;

134 (3) Provision of infrastructure and sites for industrial development or for public
135 infrastructure projects; and

136 (4) Refurbishing of existing structures and property relating to community development.

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
29 quarter following the calendar quarter in which the election was held] **as provided by section**
30 **32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are
31 opposed to the question, then the tax shall not become effective unless and until the question is
32 resubmitted under this section to the qualified voters and such question is approved by a majority

33 of the qualified voters voting on the question, provided that no proposal shall be resubmitted to
34 the voters sooner than twelve months 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; and

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. **The director of revenue may authorize the state treasurer to make refunds from**
57 **the amounts in the trust fund and credited to any city or county for erroneous payments**
58 **in the trust fund and credited to any city or county for erroneous payments and**
59 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**
60 **of such counties. If any city or county abolishes the tax authorized under this section, the**
61 **repeal of such tax shall become effective December thirty-first of the calendar year in**
62 **which such abolishment was approved. Each city or county shall notify the director of**
63 **revenue at least ninety days prior to the effective date of the expiration of the sales tax**
64 **authorized by this section and the repeal shall be effective as provided by section 32.087.**
65 **The director of revenue may order retention in the trust fund, for a period of one year, of**
66 **two percent of the amount collected after receipt of such notice to cover possible refunds**
67 **or overpayment of such tax and to redeem dishonored checks and drafts deposited to the**
68 **credit of such accounts. After one year has elapsed after the date of expiration of the tax**

69 **authorized by this section in such city or county, the director of revenue shall remit the**
70 **balance in the account to the city or county and close the account of that city or county.**
71 **The director of revenue shall notify each city or county of each instance of any amount**
72 **refunded or any check redeemed from receipts due the city or county.**

73 **6.** Any city or county imposing the tax authorized in this section shall establish an
74 economic development tax board. The board shall consist of eleven members, to be appointed
75 as follows:

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

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

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

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

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

104 the city or county shall serve for a term of four years, except that all vacancies shall be filled for
105 unexpired terms in the same manner as were the original appointments.

106 [6.] 7. The board, subject to approval of the governing body of the city or county, shall
107 develop economic development plans, economic development projects, or designations of an
108 economic development area, and shall hold public hearings and provide notice of any such
109 hearings. The board shall vote on all proposed economic development plans, economic
110 development projects, or designations of an economic development area, and amendments
111 thereto, within thirty days following completion of the hearing on any such plan, project, or
112 designation, and shall make recommendations to the governing body within ninety days of the
113 hearing concerning the adoption of or amendment to economic development plans, economic
114 development projects, or designations of an economic development area.

115 [7.] 8. The board shall report at least annually to the governing body of the city or county
116 on the use of the funds provided under this section and on the progress of any plan, project, or
117 designation adopted under this section.

118 [8.] 9. The governing body of any city or county that has adopted the sales tax authorized
119 in this section may submit the question of repeal of the tax to the voters on any date available for
120 elections for the city or county. The ballot of submission shall be in substantially the following
121 form:

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

124 YES NO

125

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

132 [9.] 10. Whenever the governing body of any city or county that has adopted the sales
133 tax authorized in this section receives a petition, signed by ten percent of the registered voters
134 of the city or county voting in the last gubernatorial election, calling for an election to repeal the
135 sales tax imposed under this section, the governing body shall submit to the voters a proposal
136 to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
137 thereon are in favor of the repeal, that repeal shall become effective [on December thirty-first of
138 the calendar year in which such repeal was approved] **as provided by section 32.087**. If a
139 majority of the votes cast on the question by the qualified voters voting thereon are opposed to

140 the repeal, then the tax shall remain effective until the question is resubmitted under this section
141 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on
142 the question. **If the city or county abolishes the tax, the city or county shall notify the**
143 **director of revenue of the action at least one hundred twenty days prior to the effective**
144 **date of the repeal.**

145 **11. After the effective date of any tax imposed under the provisions of this section,**
146 **the director of revenue shall perform all functions incident to the administration,**
147 **collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**
148 **the state of Missouri, the additional tax authorized under this section. The tax imposed**
149 **under this section and the tax imposed under the sales tax law of the state of Missouri shall**
150 **be collected together and reported upon such forms and under such administrative rules**
151 **and regulations as may be prescribed by the director of revenue.**

152 **12. Except as provided in this section, all provisions of sections 32.085 to 32.087**
153 **shall apply to the tax imposed under this section.**

67.1305. 1. As used in this section, the term "city" shall mean any incorporated city,
2 town, or village.

3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the
4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail
5 sales made in the city or county which are subject to sales tax under chapter 144. The tax
6 authorized in this section shall not be more than one-half of one percent. The order or ordinance
7 imposing the tax shall not become effective unless the governing body of the city or county
8 submits to the voters of the city or county at any citywide, county or state general, primary or
9 special election a proposal to authorize the governing body to impose a tax under this section.
10 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
11 shall be stated separately from all other charges and taxes. The tax authorized in this section
12 shall not be imposed by any city or county that has imposed a tax under section 67.1300 or
13 67.1303 unless the tax imposed under those sections has expired or been repealed.

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

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

18 YES NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
21 of the question, then the tax shall become effective on the first day of the second calendar quarter
22 following the calendar quarter in which the election was held. If a majority of the votes cast on

23 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
24 not become effective unless and until the question is resubmitted under this section to the
25 qualified voters and such question is approved by a majority of the qualified voters voting on the
26 question, provided that no proposal shall be resubmitted to the voters sooner than twelve months
27 from the date of the submission of the last proposal.

28 4. All sales taxes collected by the director of revenue under this section on behalf of any
29 county or municipality[, less one percent for cost of collection which shall be deposited in the
30 state's general revenue fund after payment of premiums for surety bonds as provided in section
31 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the
32 "Local Option Economic Development Sales Tax Trust Fund".

33 5. [The moneys in the local option economic development sales tax trust fund shall not
34 be deemed to be state funds and shall not be commingled with any funds of the state.] The
35 director of revenue shall keep accurate records of the amount of money in the trust fund and
36 which was collected in each city or county imposing a sales tax pursuant to this section, and the
37 records shall be open to the inspection of officers of the city or county and the public.

38 6. Not later than the tenth day of each month the director of revenue shall distribute all
39 moneys deposited in the trust fund during the preceding month to the city or county which levied
40 the tax. Such funds shall be deposited with the county treasurer of each such county or the
41 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising
42 from the local economic development sales tax trust fund shall be in accordance with this
43 section.

44 7. The director of revenue may authorize the state treasurer to make refunds from the
45 amounts in the trust fund and credited to any city or county for erroneous payments and
46 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
47 such cities and counties.

48 8. If any county or municipality abolishes the tax, the city or county shall notify the
49 director of revenue of the action at least ninety days prior to the effective date of the repeal and
50 **the repeal shall be effective as provided by section 32.087.** The director of revenue may order
51 retention in the trust fund, for a period of one year, of two percent of the amount collected after
52 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
53 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
54 after the effective date of abolition of the tax in such city or county, the director of revenue shall
55 remit the balance in the account to the city or county and close the account of that city or county.
56 The director of revenue shall notify each city or county of each instance of any amount refunded
57 or any check redeemed from receipts due the city or county.

58 9. Except as modified in this section, all provisions of sections 32.085 [and] **to** 32.087
59 shall apply to the tax imposed pursuant to this section.

60 10. (1) No revenue generated by the tax authorized in this section shall be used for any
61 retail development project, except for the redevelopment of downtown areas and historic
62 districts. Not more than twenty-five percent of the revenue generated shall be used annually for
63 administrative purposes, including staff and facility costs.

64 (2) At least twenty percent of the revenue generated by the tax authorized in this section
65 shall be used solely for projects directly related to long-term economic development preparation,
66 including, but not limited to, the following:

67 (a) Acquisition of land;

68 (b) Installation of infrastructure for industrial or business parks;

69 (c) Improvement of water and wastewater treatment capacity;

70 (d) Extension of streets;

71 (e) Public facilities directly related to economic development and job creation; and

72 (f) Providing matching dollars for state or federal grants relating to such long-term
73 projects.

74 (3) The remaining revenue generated by the tax authorized in this section may be used
75 for, but shall not be limited to, the following:

76 (a) Marketing;

77 (b) Providing grants and loans to companies for job training, equipment acquisition, site
78 development, and infrastructures;

79 (c) Training programs to prepare workers for advanced technologies and high skill jobs;

80 (d) Legal and accounting expenses directly associated with the economic development
81 planning and preparation process;

82 (e) Developing value-added and export opportunities for Missouri agricultural products.

83 11. All revenue generated by the tax shall be deposited in a special trust fund and shall
84 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
85 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
86 special trust fund which are not needed for current expenditures may be invested by the
87 governing body in accordance with applicable laws relating to the investment of other city or
88 county funds.

89 12. (1) Any city or county imposing the tax authorized in this section shall establish an
90 economic development tax board. The volunteer board shall receive no compensation or
91 operating budget.

92 (2) The economic development tax board established by a city shall consist of five
93 members, to be appointed as follows:

94 (a) One member shall be appointed by the school districts included within any economic
95 development plan or area funded by the sales tax authorized in this section. Such member shall
96 be appointed in any manner agreed upon by the affected districts;

97 (b) Three members shall be appointed by the chief elected officer of the city with the
98 consent of the majority of the governing body of the city;

99 (c) One member shall be appointed by the governing body of the county in which the city
100 is located.

101 (3) The economic development tax board established by a county shall consist of seven
102 members, to be appointed as follows:

103 (a) One member shall be appointed by the school districts included within any economic
104 development plan or area funded by the sales tax authorized in this section. Such member shall
105 be appointed in any manner agreed upon by the affected districts;

106 (b) Four members shall be appointed by the governing body of the county; and

107 (c) Two members from the cities, towns, or villages within the county appointed in any
108 manner agreed upon by the chief elected officers of the cities or villages. Of the members
109 initially appointed, three shall be designated to serve for terms of two years, and the remaining
110 members shall be designated to serve for a term of four years from the date of such initial
111 appointments. Thereafter, the members appointed shall serve for a term of four years, except that
112 all vacancies shall be filled for unexpired terms in the same manner as were the original
113 appointments.

114 13. The board, subject to approval of the governing body of the city or county, shall
115 consider economic development plans, economic development projects, or designations of an
116 economic development area, and shall hold public hearings and provide notice of any such
117 hearings. The board shall vote on all proposed economic development plans, economic
118 development projects, or designations of an economic development area, and amendments
119 thereto, within thirty days following completion of the hearing on any such plan, project, or
120 designation, and shall make recommendations to the governing body within ninety days of the
121 hearing concerning the adoption of or amendment to economic development plans, economic
122 development projects, or designations of an economic development area. The governing body
123 of the city or county shall have the final determination on use and expenditure of any funds
124 received from the tax imposed under this section.

125 14. The board may consider and recommend using funds received from the tax imposed
126 under this section for plans, projects or area designations outside the boundaries of the city or
127 county imposing the tax if, and only if:

128 (1) The city or county imposing the tax or the state receives significant economic benefit
129 from the plan, project or area designation; and

130 (2) The board establishes an agreement with the governing bodies of all cities and
131 counties in which the plan, project or area designation is located detailing the authority and
132 responsibilities of each governing body with regard to the plan, project or area designation.

133 15. Notwithstanding any other provision of law to the contrary, the economic
134 development sales tax imposed under this section when imposed within a special taxing district,
135 including but not limited to a tax increment financing district, neighborhood improvement
136 district, or community improvement district, shall be excluded from the calculation of revenues
137 available to such districts, and no revenues from any sales tax imposed under this section shall
138 be used for the purposes of any such district unless recommended by the economic development
139 tax board established under this section and approved by the governing body imposing the tax.

140 16. The board and the governing body of the city or county imposing the tax shall report
141 at least annually to the governing body of the city or county on the use of the funds provided
142 under this section and on the progress of any plan, project, or designation adopted under this
143 section and shall make such report available to the public.

144 17. Not later than the first day of March each year the board shall submit to the joint
145 committee on economic development a report, not exceeding one page in length, which must
146 include the following information for each project using the tax authorized under this section:

147 (1) A statement of its primary economic development goals;

148 (2) A statement of the total economic development sales tax revenues received during
149 the immediately preceding calendar year;

150 (3) A statement of total expenditures during the preceding calendar year in each of the
151 following categories:

152 (a) Infrastructure improvements;

153 (b) Land and or buildings;

154 (c) Machinery and equipment;

155 (d) Job training investments;

156 (e) Direct business incentives;

157 (f) Marketing;

158 (g) Administration and legal expenses; and

159 (h) Other expenditures.

160 18. The governing body of any city or county that has adopted the sales tax authorized
161 in this section may submit the question of repeal of the tax to the voters on any date available for
162 elections for the city or county. The ballot of submission shall be in substantially the following
163 form:

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

166

 YES NO

167

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

174 19. Whenever the governing body of any city or county that has adopted the sales tax
175 authorized in this section receives a petition, signed by ten percent of the registered voters of the
176 city or county voting in the last gubernatorial election, calling for an election to repeal the sales
177 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal
178 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
179 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
180 year in which such repeal was approved. If a majority of the votes cast on the question by the
181 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until
182 the question is resubmitted under this section to the qualified voters and the repeal is approved
183 by a majority of the qualified voters voting on the question.

184 20. If any provision of this section or section 67.1303 or the application thereof to any
185 person or circumstance is held invalid, the invalidity shall not affect other provisions or
186 application of this section or section 67.1303 which can be given effect without the invalid
187 provision or application, and to this end the provisions of this section and section 67.1303 are
188 declared severable.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a
2 district sales and use tax on all retail sales made in such district which are subject to taxation
3 pursuant to sections 144.010 to 144.525, except sales of motor vehicles, [trailers, boats or
4 outboard motors and sales to or by public utilities and providers of communications, cable, or
5 video services] **watercraft, electricity, piped natural or artificial gas, or other fuels delivered**
6 **by the seller**. Any sales and use tax imposed pursuant to this section may be imposed in
7 increments of one-eighth of one percent, up to a maximum of one percent. Such district sales
8 and use tax may be imposed for any district purpose designated by the district in its ballot of
9 submission to its qualified voters; except that, no resolution adopted pursuant to this section shall
10 become effective unless the board of directors of the district submits to the qualified voters of
11 the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section.
12 If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the

13 sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters
14 are opposed to the sales tax, then the resolution is void.

15 2. The ballot shall be substantially in the following form:

16 Shall the (insert name of district) Community Improvement District
17 impose a community improvement districtwide sales and use tax at the maximum rate of
18 (insert amount) for a period of (insert number) years from the date on which
19 such tax is first imposed for the purpose of providing revenue for
20 (insert general description of the purpose)?

21 YES NO

22

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

25 3. Within ten days after the qualified voters have approved the imposition of the sales
26 and use tax, the district shall, in accordance with section 32.087, notify the director of the
27 department of revenue. The sales and use tax authorized by this section shall become effective
28 on the first day of the second calendar quarter after the director of the department of revenue
29 receives notice of the adoption of such tax.

30 4. [The director of the department of revenue shall collect any tax adopted pursuant to
31 this section pursuant to section 32.087] **After the effective date of any tax imposed under the**
32 **provisions of this section, the director of revenue shall perform all functions incident to the**
33 **administration, collection, enforcement, and operation of the tax and collect, in addition**
34 **to the sales tax for the state of Missouri, the additional tax authorized under the authority**
35 **of this section. The tax imposed under this section and the tax imposed under the sales tax**
36 **law of the state of Missouri shall be collected together and reported upon such forms and**
37 **under such administrative rules and regulations as may be prescribed by the director of**
38 **revenue.**

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

43 6. [In order to allow retailers to collect and report the sales and use tax authorized by this
44 section as well as all other sales and use taxes required by law in the simplest and most efficient
45 manner possible, a district may establish appropriate brackets to be used in the district imposing
46 a tax pursuant to this section in lieu of the brackets provided in section 144.285.

47 7.] The penalties provided in sections 144.010 to 144.525 shall apply to violations of this
48 section.

49 [8.] 7. All revenue received by the district from a sales and use tax imposed pursuant to
50 this section which is designated for a specific purpose shall be deposited into a special trust fund
51 and expended solely for such purpose. Upon the expiration of any sales and use tax adopted
52 pursuant to this section, all funds remaining in the special trust fund shall continue to be used
53 solely for the specific purpose designated in the resolution adopted by the qualified voters. Any
54 funds in such special trust fund which are not needed for current expenditures may be invested
55 by the board of directors pursuant to applicable laws relating to the investment of other district
56 funds.

57 [9.] 8. A district may repeal by resolution any sales and use tax imposed pursuant to this
58 section before the expiration date of such sales and use tax unless the repeal of such sales and
59 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
60 the district has borrowed or obligation the district has issued to finance any improvements or
61 services rendered for the district.

62 [10.] 9. Notwithstanding the provisions of chapter 115, an election for a district sales and
63 use tax under this section shall be conducted in accordance with the provisions of this section.

64 **10. Except as provided in this section, all provisions of sections 32.085 to 32.087**
65 **shall apply to the tax imposed under this section.**

67.1712. 1. The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the
4 creation, operation and maintenance of a metropolitan park and recreation district. The tax
5 authorized by sections 67.1700 to 67.1769 shall be in addition to all other sales taxes allowed
6 by law. The governing body of any county within the proposed metropolitan district enacting
7 such an ordinance shall submit to the voters of such county a proposal to approve its ordinance
8 imposing the tax. Such ordinance shall become effective only after the majority of the voters
9 voting on such ordinance approve such ordinance. The provisions of sections 32.085 and 32.087
10 shall apply to any tax approved pursuant to this section and sections 67.1715 to 67.1721.

11 **2. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall**
12 **apply to the tax imposed under this section.**

67.1775. 1. The governing body of a city not within a county, or any county of this state
2 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent
3 in the county or city, or city not within a county, for the purpose of providing services described
4 in section 210.861, including counseling, family support, and temporary residential services to
5 persons nineteen years of age or less. The question shall be submitted to the qualified voters of
6 the county or city, or city not within a county, at a county or city or state general, primary or
7 special election upon the motion of the governing body of the county or city, or city not within

8 a county or upon the petition of eight percent of the qualified voters of the county or city, or city
9 not within a county, determined on the basis of the number of votes cast for governor in such
10 county at the last gubernatorial election held prior to the filing of the petition. The election
11 officials of the county or city, or city not within a county, shall give legal notice as provided in
12 chapter 115. The question shall be submitted in substantially the following form:

13 Shall County or City, solely for the purpose of establishing a community
14 children's services fund for the purpose of providing services to protect the well-being and safety
15 of children and youth nineteen years of age or less and to strengthen families, be authorized to
16 levy a sales tax of (not to exceed one-quarter of a cent) in the city or county?

17 YES NO

18

19 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
20 of the question, then the ordinance or order and any amendments thereto shall be in effect on the
21 first day of the second calendar quarter after the director receives notification of the local sales
22 tax. If a question receives less than the required majority, then the governing authority of the city
23 or county, or city not within a county, shall have no power to impose the sales tax unless and
24 until the governing authority of the city or county, or city not within a county, has submitted
25 another question to authorize the imposition of the sales tax authorized by this section and such
26 question is approved by the required majority of the qualified voters voting thereon. However,
27 in no event shall a question under this section be submitted to the voters sooner than twelve
28 months from the date of the last question under this section.

29 2. After the effective date of any tax imposed under the provisions of this section, the
30 director of revenue shall perform all functions incident to the administration, collection,
31 enforcement, and operation of the tax and the director of revenue shall collect in addition to the
32 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
33 The tax imposed under this section and the tax imposed under the sales tax law of the state of
34 Missouri shall be collected together and reported upon such forms and under such administrative
35 rules and regulations as may be prescribed by the director of revenue.

36 3. All sales taxes collected by the director of revenue under this section on behalf of any
37 city or county, or city not within a county[, less one percent for the cost of collection, which shall
38 be deposited in the state's general revenue fund after payment of premiums for surety bonds as
39 provided in section 32.087,] shall be deposited with the state treasurer in a special fund, which
40 is hereby created, to be known as the "Community Children's Services Fund". [The moneys in
41 the city or county, or city not within a county, community children's services fund shall not be
42 deemed to be state funds and shall not be commingled with any funds of the state.] The director
43 of revenue shall keep accurate records of the amount of money in the fund which was collected

44 in each city or county, or city not within a county, imposing a sales tax under this section, and
45 the records shall be open to the inspection of officers of each city or county, or city not within
46 a county, and the general public. Not later than the tenth day of each month, the director of
47 revenue shall distribute all moneys deposited in the fund during the preceding month by
48 distributing to the city or county treasurer, or the treasurer of a city not within a county, or such
49 other officer as may be designated by a city or county ordinance or order, or ordinance or order
50 of a city not within a county, of each city or county, or city not within a county, imposing the tax
51 authorized by this section, the sum, as certified by the director of revenue, due the city or county.

52 4. The director of revenue may authorize the state treasurer to make refunds from the
53 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
54 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
55 the credit of such counties. Each city or county, or city not within a county, shall notify the
56 director of revenue at least ninety days prior to the effective date of the expiration of the sales
57 tax authorized by this section and **the repeal shall be effective as provided by section 32.087.**
58 The director of revenue may order retention in the fund, for a period of one year, of two percent
59 of the amount collected after receipt of such notice to cover possible refunds or overpayment of
60 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
61 After one year has elapsed after the date of expiration of the tax authorized by this section in
62 such city not within a county or such city or county, the director of revenue shall remit the
63 balance in the account to the city or county, or city not within a county, and close the account of
64 that city or county, or city not within a county. The director of revenue shall notify each city or
65 county, or city not within a county, of each instance of any amount refunded or any check
66 redeemed from receipts due the city or county.

67 5. Except as modified in this section, all provisions of sections 32.085 [and] **to 32.087**
68 shall apply to the tax imposed under this section.

69 6. All revenues generated by the tax prescribed in this section shall be deposited in the
70 county treasury or, in a city not within a county, to the board established by law to administer
71 such fund to the credit of a special community children's services fund to accomplish the
72 purposes set out herein and in section 210.861, and shall be used for no other purpose. Such
73 fund shall be administered by a board of directors, established under section 210.861.

67.1959. 1. The board, by a majority vote, may submit to the residents of such district
2 a tax of not more than one percent on all retail sales, except sales of [food as defined in section
3 144.014, sales of] new or used motor vehicles, trailers, boats, or other outboard motors, [all
4 utilities, telephone and wireless services,] and sales of funeral services, made **on or after**
5 **January 1, 2013**, within the district which are subject to taxation pursuant to the provisions of
6 sections 144.010 to 144.525. Upon the written request of the board to the election authority of

7 the county in which a majority of the area of the district is situated, such election authority shall
8 submit a proposition to the residents of such district at a municipal or statewide primary or
9 general election, or at a special election called for that purpose. Such election authority shall
10 give legal notice as provided in chapter 115.

11 2. Such proposition shall be submitted to the voters of the district in substantially the
12 following form at such election:

13 Shall the Tourism Community Enhancement District impose a sales tax of
14 (insert amount) for the purpose of promoting tourism in the district?

15 YES NO

16

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

19

20 If a majority of the votes cast on the proposal by the qualified voters of the proposed district
21 voting thereon are in favor of the proposal, then the order shall become effective on the first day
22 of the second calendar quarter after the director of revenue receives notice of adoption of the tax.
23 If the proposal receives less than the required majority, then the board shall have no power to
24 impose the sales tax authorized pursuant to this section unless and until the board shall again
25 have submitted another proposal to authorize the board to impose the sales tax authorized by this
26 section and such proposal is approved by the required majority of the qualified voters of the
27 district.

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

3 2. An exhibition center and recreational facility district may be created under this section
4 in the following counties:

5 (1) Any county of the first classification with more than seventy-one thousand three
6 hundred but less than seventy-one thousand four hundred inhabitants;

7 (2) Any county of the first classification with more than one hundred ninety-eight
8 thousand but less than one hundred ninety-nine thousand two hundred inhabitants;

9 (3) Any county of the first classification with more than eighty-five thousand nine
10 hundred but less than eighty-six thousand inhabitants;

11 (4) Any county of the second classification with more than fifty-two thousand six
12 hundred but less than fifty-two thousand seven hundred inhabitants;

13 (5) Any county of the first classification with more than one hundred four thousand six
14 hundred but less than one hundred four thousand seven hundred inhabitants;

15 (6) Any county of the third classification without a township form of government and
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

17 (7) Any county of the first classification with more than thirty-seven thousand but less
18 than thirty-seven thousand one hundred inhabitants;

19 (8) Any county of the third classification without a township form of government and
20 with more than twenty-three thousand five hundred but less than twenty-three thousand six
21 hundred inhabitants;

22 (9) Any county of the third classification without a township form of government and
23 with more than nineteen thousand three hundred but less than nineteen thousand four hundred
24 inhabitants;

25 (10) Any county of the first classification with more than two hundred forty thousand
26 three hundred but less than two hundred forty thousand four hundred inhabitants;

27 (11) Any county of the third classification with a township form of government and with
28 more than eight thousand nine hundred but fewer than nine thousand inhabitants;

29 (12) Any county of the third classification without a township form of government and
30 with more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

31 (13) Any county of the third classification with a township form of government and with
32 more than eight thousand but fewer than eight thousand one hundred inhabitants;

33 (14) Any county of the third classification with a township form of government and with
34 more than eleven thousand five hundred but fewer than eleven thousand six hundred inhabitants.

35 3. Whenever not less than fifty owners of real property located within any county listed
36 in subsection 2 of this section desire to create an exhibition center and recreational facility
37 district, the property owners shall file a petition with the governing body of each county located
38 within the boundaries of the proposed district requesting the creation of the district. The district
39 boundaries may include all or part of the counties described in this section. The petition shall
40 contain the following information:

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

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

45 (3) The name of the proposed district.

46 4. Upon the filing of a petition pursuant to this section, the governing body of any county
47 described in this section may, by resolution, approve the creation of a district. Any resolution
48 to establish such a district shall be adopted by the governing body of each county located within
49 the proposed district, and shall contain the following information:

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

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

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

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

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

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

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

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

64 6. Following the hearing, if the governing body of each county located within the
65 proposed district decides to establish the proposed district, it shall adopt an order to that effect;
66 if the governing body of any county located within the proposed district decides to not establish
67 the proposed district, the boundaries of the proposed district shall not include that county. The
68 order shall contain the following:

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

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

72 (3) The name of the district;

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

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

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

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

86 YES

NO

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

89

90 If a majority of the votes cast in the portion of any county that is part of the proposed district
91 favor the proposal, then the sales tax shall become effective in that portion of the county [that
92 is part of the proposed district on the first day of the first calendar quarter immediately following
93 the election] **as provided by section 32.087**. If a majority of the votes cast in the portion of a
94 county that is a part of the proposed district oppose the proposal, then that portion of such county
95 shall not impose the sales tax authorized in this section until after the county governing body has
96 submitted another such sales tax proposal and the proposal is approved by a majority of the
97 qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing
98 body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than
99 twelve months from the date of the last proposal submitted pursuant to this section. If the
100 qualified voters in two or more counties that have contiguous districts approve the sales tax
101 proposal, the districts shall combine to become one district.

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

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

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

124 9. The board of trustees shall have the following powers, authority, and privileges:

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

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

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

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

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

156 (6) To refund any bonds, notes, or other obligations of the district without an election.
157 The terms and conditions of refunding obligations shall be substantially the same as those of the

158 original issue, and the board shall provide for the payment of interest at not to exceed the legal
159 rate, and the principal of such refunding obligations in the same manner as is provided for the
160 payment of interest and principal of obligations refunded;

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

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

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

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

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

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

190 11. The sales tax authorized by this section is in addition to all other sales taxes allowed
191 by law. **After the effective date of any tax imposed under the provisions of this section, the**
192 **director of revenue shall perform all functions incident to the administration, collection,**
193 **enforcement, and operation of the tax and collect, in addition to the sales tax for the state**

194 **of Missouri, the additional tax authorized under the authority of this section. The tax**
195 **imposed under this section and the tax imposed under the sales tax law of the state of**
196 **Missouri shall be collected together and reported upon such forms and under such**
197 **administrative rules and regulations as may be prescribed by the director of revenue.**

198 **12.** Except as modified in this section, all provisions of sections 32.085 and 32.087 apply
199 to the sales tax imposed pursuant to this section.

200 [12.] **13.** Any sales tax imposed pursuant to this section shall not extend past the initial
201 term approved by the voters unless an extension of the sales tax is submitted to and approved by
202 the qualified voters in each county in the manner provided in this section. Each extension of the
203 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the
204 extension shall be in substantially the following form:

205 Shall the (name of district) extend the sales tax of one-fourth of one percent for
206 a period of (insert number of years) years to fund the acquisition, construction,
207 maintenance, operation, improvement, and promotion of an exhibition center and recreational
208 facilities?

209 YES NO

210

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

213

214 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the
215 rate and for the time period approved by the voters. If a sales tax extension is not approved, the
216 district may submit another sales tax proposal as authorized in this section, but the district shall
217 not submit such a proposal to the voters sooner than twelve months from the date of the last
218 extension submitted.

219 [13.] **14.** Once the sales tax authorized by this section is abolished or terminated by any
220 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
221 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while
222 the district has any financing or other obligations outstanding; provided that any new financing,
223 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation
224 incurred more than ten years after voter approval of the sales tax provided in this section or more
225 than ten years after any voter-approved extension thereof shall not cause the extension of the
226 sales tax provided in this section or cause the final maturity of any financing or other obligations
227 outstanding to be extended. Any funds in the trust fund which are not needed for current
228 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)
229 of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the

230 district abolishes the sales tax, the district shall notify the director of revenue of the action at
231 least ninety days before the effective date of the repeal, and the director of revenue may order
232 retention in the trust fund, for a period of one year, of two percent of the amount collected after
233 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem
234 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
235 after the effective date of abolition of the sales tax in the district, the director of revenue shall
236 remit the balance in the account to the district and close the account of the district. The director
237 of revenue shall notify the district of each instance of any amount refunded or any check
238 redeemed from receipts due the district.

239 [14.] 15. In the event that the district is dissolved or terminated by any means, the
240 governing bodies of the counties in the district shall appoint a person to act as trustee for the
241 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall
242 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
243 with sufficient security, approved by the governing bodies of the counties, to the use of the
244 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and
245 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
246 obligations of the district, shall pay over to the county treasurer of each county in the district and
247 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears
248 to the total levy for the district in the previous three years or since the establishment of the
249 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee
250 shall deliver to the clerk of the governing body of any county in the district all books, papers,
251 records, and deeds belonging to the dissolved district.

67.2030. 1. The governing authority of any city of the fourth classification with more
2 than one thousand six hundred but less than one thousand seven hundred inhabitants and located
3 in any county of the first classification with more than seventy-three thousand seven hundred but
4 less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by
5 ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail
6 sales made in such city which are subject to taxation pursuant to sections 144.010 to 144.525 for
7 the promotion of tourism in such city. The tax authorized by this section shall be in addition to
8 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales
9 tax pursuant to this section shall be effective unless the governing authority of the city submits
10 to the qualified voters of the city, at any municipal or state general, primary, or special election,
11 a proposal to authorize the governing authority of the city to impose a tax.

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

13 Shall the city of (city's name) impose a citywide sales tax of (insert
14 amount) for the purpose of promoting tourism in the city?

15 YES NO

16

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

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect [on
22 the first day of the first calendar quarter immediately following notification to the director of the
23 department of revenue of the election approving the proposal] **as provided by section 32.087.**
24 If a proposal receives less than the required majority, then the governing authority of the city
25 shall have no power to impose the sales tax unless and until the governing authority of the city
26 has submitted another proposal to authorize the imposition of the sales tax authorized by this
27 section and such proposal is approved by the required majority of the qualified voters voting
28 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
29 sooner than twelve months from the date of the last proposal pursuant to this section.

30 3. [On and after the effective date of any tax authorized in this section, the city may
31 adopt one of the two following provisions for the collection and administration of the tax:

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

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

43 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of
44 one percent and interest not to exceed two percent per month on unpaid taxes which shall be
45 considered delinquent thirty days after the last day of each quarter] **After the effective date of**
46 **any tax imposed under the provisions of this section, the director of revenue shall perform**
47 **all functions incident to the administration, collection, enforcement, and operation of the**
48 **tax and collect, in addition to the sales tax for the state of Missouri, the additional tax**

49 **authorized under the authority of this section. The tax imposed under this section and the**
50 **tax imposed under the sales tax law of the state of Missouri shall be collected together and**
51 **reported upon such forms and under such administrative rules and regulations as may be**
52 **prescribed by the director of revenue.**

53 [5.] 4. (1) The governing authority of any city that has adopted any sales tax pursuant
54 to this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at
55 least ten percent of the qualified voters in the city, submit the question of repeal of the sales tax
56 to the qualified voters at any primary or general election. The ballot of submission shall be in
57 substantially the following form:

58 Shall (insert name of city) repeal the sales tax of (insert rate of percent)
59 percent for tourism purposes now in effect in (insert name of city)?

60 YES NO

61

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

64

65 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
66 effective on December thirty-first of the calendar year in which such repeal was approved. **If the**
67 **city or county abolishes the tax, the city or county shall notify the director of revenue of the**
68 **action at least one hundred twenty days prior to the effective date of the repeal.**

69 (2) Once the tax is repealed as provided in this section, all funds remaining in any trust
70 fund or account established to receive revenues generated by the tax shall be used solely for the
71 original stated purpose of the tax. Any funds which are not needed for current expenditures may
72 be invested by the governing authority in accordance with applicable laws relating to the
73 investment of other city funds.

74 (3) The governing authority of a city repealing a tax pursuant to this section shall notify
75 the director of revenue of the action at least forty-five days before the effective date of the repeal
76 and the director of revenue may order retention in any trust fund created in the state treasury
77 associated with the tax, for a period of one year, of two percent of the amount collected after
78 receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored
79 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
80 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the
81 trust fund to the city and close the account of that city. The director of revenue shall notify each
82 city of each instance of any amount refunded or any check redeemed from receipts due the city.

83 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or
84 terminates a taxing district, the governing authority of the city shall appoint a person to act as

85 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the
86 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall
87 give bond with sufficient security, approved by the governing authority of the city, to the use of
88 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have
89 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
90 obligations of the district, shall pay over to the city treasurer or the equivalent official and take
91 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver
92 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging
93 to the dissolved district.

94 [6.] 5. Except as modified in this section, all provisions of sections 32.085 [and] to
95 32.087 shall apply to the tax imposed pursuant to this section.

67.2525. 1. Each member of the board of directors shall have the following
2 qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident registered
4 voter in the subdistrict that he or she represents, or be a property owner or, as to those
5 subdistricts in which there are not registered voters who are residents, a property owner or
6 representative of a property owner in the subdistrict he or she represents;

7 (2) Be at least twenty-one years of age and a registered voter in the district.

8 2. The district shall be subdivided into at least five but not more than fifteen subdistricts,
9 which shall be represented by one representative on the district board of directors. All board
10 members shall have terms of four years, including the initial board of directors. All members
11 shall take office upon being appointed and shall remain in office until a successor is appointed
12 by the mayor or chairman of the municipality in which the district is located, or elected by the
13 property owners in those subdistricts without registered voters.

14 3. For those subdistricts which contain one or more registered voters, the mayor or
15 chairman of the city, town, or village shall, with the consent of the governing body, appoint a
16 registered voter residing in the subdistrict to the board of directors.

17 4. For those subdistricts which contain no registered voters, the property owners who
18 collectively own one or more parcels of real estate comprising more than half of the land situated
19 in each subdistrict shall meet and shall elect a representative to serve upon the board of directors.
20 The clerk of the city, town, or village in which the petition was filed shall, unless waived in
21 writing by all property owners in the subdistrict, give notice by causing publication to be made
22 once a week for two consecutive weeks in a newspaper of general circulation in the county, the
23 last publication of which shall be at least ten days before the day of the meeting required by this
24 section, to call a meeting of the owners of real property within the subdistrict at a day and hour

25 specified in a public place in the city, town, or village in which the petition was filed for the
26 purpose of electing members of the board of directors.

27 5. The property owners, when assembled, shall organize by the election of a temporary
28 chairman and secretary of the meeting who shall conduct the election. An election shall be
29 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At
30 the election, each acre of real property within the subdistrict shall represent one share, and each
31 owner, including corporations and other entities, may have one vote in person or for every acre
32 of real property owned by such person within the subdistrict. Each voter which is not an
33 individual shall determine how to cast its vote as provided for in its articles of incorporation,
34 articles of organization, articles of partnership, bylaws, or other document which sets forth an
35 appropriate mechanism for the determination of the entity's vote. If a voter has no such
36 mechanism, then its vote shall be cast as determined by a majority of the persons who run the
37 day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary
38 chairman and secretary to the municipal clerk if the district is established by a municipality
39 described in this section, or to the circuit clerk if the district is established by a circuit court.

40 6. Successor boards shall be appointed or elected, depending upon the presence or
41 absence of resident registered voters, by the mayor or chairman of a city, town, or village
42 described in this section, or the property owners as set forth above; provided, however, that
43 elections held by the property owners after the initial board is elected shall be certified to the
44 municipal clerk of the city, town, or village where the district is located and the board of
45 directors of the district.

46 7. Should a vacancy occur on the board of directors, the mayor or chairman of the city,
47 town, or village if there are registered voters within the subdistrict, or a majority of the owners
48 of real property in a subdistrict if there are not registered voters in the subdistrict, shall have the
49 authority to appoint or elect, as set forth in this section, an interim director to complete any
50 unexpired term of a director caused by resignation or disqualification.

51 8. The board shall possess and exercise all of the district's legislative and executive
52 powers, including:

53 (1) The power to fund, promote and provide educational, civic, musical, theatrical,
54 cultural, concerts, lecture series, and related or similar entertainment events or activities, and
55 fund, promote, plan, design, construct, improve, maintain, and operate public improvements,
56 transportation projects, and related facilities within the district;

57 (2) The power to accept and disburse tax or other revenue collected in the district; and

58 (3) The power to receive property by gift or otherwise.

59 9. Within thirty days after the selection of the initial directors, the board shall meet. At
60 its first meeting and annually thereafter the board shall elect a chairman from its members.

61 10. The board shall appoint an executive director, district secretary, treasurer, and such
62 other officers or employees as it deems necessary.

63 11. At the first meeting, the board, by resolution, shall define the first and subsequent
64 fiscal years of the district, and shall adopt a corporate seal.

65 12. A simple majority of the board shall constitute a quorum. If a quorum exists, a
66 majority of those voting shall have the authority to act in the name of the board, and approve any
67 board resolution.

68 13. At the first meeting, the board, by resolution, shall receive the certification of the
69 election regarding the sales tax, and may impose the sales tax in all subdistricts approving the
70 imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become
71 effective [on the first day of the first calendar quarter immediately following the action by the
72 district board of directors imposing the tax] **as provided by section 32.087.**

73 14. Each director shall devote such time to the duties of the office as the faithful
74 discharge thereof may require and be reimbursed for his or her actual expenditures in the
75 performance of his or her duties on behalf of the district. Directors may be compensated, but
76 such compensation shall not exceed one hundred dollars per month.

77 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district
78 shall have the following general powers:

79 (1) To sue and be sued in its own name, and to receive service of process, which shall
80 be served upon the district secretary;

81 (2) To fix compensation of its employees and contractors;

82 (3) To enter into contracts, franchises, and agreements with any person or entity, public
83 or private, affecting the affairs of the district, including contracts with any municipality, district,
84 or state, or the United States, and any of their agencies, political subdivisions, or
85 instrumentalities, for the funding, including without limitation, interest rate exchange or swap
86 agreements, planning, development, construction, acquisition, maintenance, or operation of a
87 district facility or to assist in such activity;

88 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage,
89 and encumber real and personal property in furtherance of district purposes;

90 (5) To collect and disburse funds for its activities;

91 (6) To collect taxes and other revenues;

92 (7) To borrow money and incur indebtedness and evidence the same by certificates,
93 notes, bonds, debentures, or refunding of any such obligations for the purpose of paying all or
94 any part of the cost of land, construction, development, or equipping of any facilities or
95 operations of the district;

96 (8) To own or lease real or personal property for use in connection with the exercise of
97 powers pursuant to this subsection;

98 (9) To provide for the election or appointment of officers, including a chairman,
99 treasurer, and secretary. Officers shall not be required to be residents of the district, and one
100 officer may hold more than one office;

101 (10) To hire and retain agents, employees, engineers, and attorneys;

102 (11) To enter into entertainment contracts binding the district and artists, agencies, or
103 performers, management contracts, contracts relating to the booking of entertainment and the
104 sale of tickets, and all other contracts which relate to the purposes of the district;

105 (12) To contract with a local government, a corporation, partnership, or individual
106 regarding funding, promotion, planning, designing, constructing, improving, maintaining, or
107 operating a project or to assist in such activity;

108 (13) To contract for transfer to a city, town, or village such district facilities and
109 improvements free of cost or encumbrance on such terms set forth by contract;

110 (14) To exercise such other powers necessary or convenient for the district to accomplish
111 its purposes which are not inconsistent with its express powers.

112 16. A district may at any time authorize or issue notes, bonds, or other obligations for
113 any of its powers or purposes. Such notes, bonds, or other obligations:

114 (1) Shall be in such amounts as deemed necessary by the district, including costs of
115 issuance thereof;

116 (2) Shall be payable out of all or any portion of the revenues or other assets of the
117 district;

118 (3) May be secured by any property of the district which may be pledged, assigned,
119 mortgaged, or otherwise encumbered for payment;

120 (4) Shall be authorized by resolution of the district, and if issued by the district, shall
121 bear such date or dates, and shall mature at such time or times, but not in excess of forty years,
122 as the resolution shall specify;

123 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued
124 as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or
125 zero coupon bonds, be issued in such manner, be payable in such place or places and subject to
126 redemption as such resolution may provide; and

127 (6) May be sold at either public or private sale, at such interest rates, and at such price
128 or prices as the district shall determine.

129

130 The provisions of this subsection are applicable to the district notwithstanding the provisions of
131 section 108.170.

67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any time by the district by issuing refunding bonds in such amount as the district may deem necessary. Such bonds shall be subject to and shall have the benefit of the foregoing provisions regarding notes, bonds, and other obligations. Without limiting the generality of the foregoing, refunding bonds may include amounts necessary to finance any premium, unpaid interest, and costs of issuance in connection with the refunding bonds. Any such refunding may be effected whether the bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the refunding bonds and the application of the proceeds thereof to the payment of the obligations being refunded or the exchange of the refunding bonds for the obligations being refunded with the consent of the holders of the obligations being refunded.

2. Notes, bonds, or other indebtedness of the district shall be exclusively the responsibility of the district payable solely out of the district funds and property and shall not constitute a debt or liability of the state of Missouri or any agency or political subdivision of the state. Any notes, bonds, or other indebtedness of the district shall state on their face that they are not obligations of the state of Missouri or any agency or political subdivision thereof other than the district.

3. Any district may by resolution impose a district sales tax of up to one-half of one percent on all retail sales made in such district that are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. Upon voter approval, and receiving the necessary certifications from the governing body of the municipality in which the district is located, or from the circuit court if the district was formed by the circuit court, the board of directors shall have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with section 67.2520. [The sales tax shall become effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter immediately following the passage of a resolution by the board of directors imposing the sales tax.

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

5. In order to permit sellers required to collect and report the sales tax authorized by this section to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the district may establish appropriate brackets which shall be used in the

36 district imposing a tax pursuant to this section in lieu of those brackets provided in section
37 144.285.

38 6.] 4. All revenue received by a district from the sales tax authorized by this section shall
39 be deposited in a special trust fund and shall be used solely for the purposes of the district. Any
40 funds in such special trust fund which are not needed for the district's current expenditures may
41 be invested by the district board of directors in accordance with applicable laws relating to the
42 investment of other district funds.

43 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the
44 receipts from the sale at retail of all tangible personal property or taxable services at retail within
45 the district adopting such tax, if such property and services are subject to taxation by the state
46 of Missouri pursuant to the provisions of sections 144.010 to 144.525. Any district sales tax
47 imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the
48 subdistricts approving the sales tax.

49 [8. The resolution imposing the sales tax pursuant to this section shall impose upon all
50 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
51 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
52 to 144.525 and the rules and regulations of the director of revenue issued pursuant thereto;
53 except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the
54 tax shall be reported and returned to and collected by the district.

55 9. (1) On and after the effective date of any sales tax imposed pursuant to this section,
56 the district shall perform all functions incident to the administration, collection, enforcement, and
57 operation of the tax. The sales tax imposed pursuant to this section shall be collected and
58 reported upon such forms and under such administrative rules and regulations as may be
59 prescribed by the district.

60 (2)] 6. **After the effective date of any tax imposed under the provisions of this**
61 **section, the director of revenue shall perform all functions incident to the administration,**
62 **collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**
63 **the state of Missouri, the additional tax authorized under the authority of this section. The**
64 **tax imposed under this section and the tax imposed under the sales tax law of the state of**
65 **Missouri shall be collected together and reported upon such forms and under such**
66 **administrative rules and regulations as may be prescribed by the director of revenue.**

67 7. All [such] sales taxes [collected by the district] shall be deposited by the district in a
68 special fund to be expended for the purposes authorized in this section. The district shall keep
69 accurate records of the amount of money which was collected pursuant to this section, and the
70 records shall be open to the inspection of officers of each district and the general public.

71 [(3) The district may contract with the municipality that the district is within for the
72 municipality to collect any revenue received by the district and, after deducting the cost of such
73 collection, but not to exceed one percent of the total amount collected, deposit such revenue in
74 a special trust account. Such revenue and interest may be applied by the municipality to
75 expenses, costs, or debt service of the district at the direction of the district as set forth in a
76 contract between the municipality and the district.

77 10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing
78 the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality
79 provision, shall apply to the collection of the tax imposed by this section, except as modified in
80 this section.

81 (2) All exemptions granted to agencies of government, organizations, persons, and to the
82 sale of certain articles and items of tangible personal property and taxable services pursuant to
83 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
84 collection of the tax imposed by this section.

85 (3) The same sales tax permit, exemption certificate, and retail certificate required by
86 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
87 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
88 certificate shall be required; except that the district may prescribe a form of exemption certificate
89 for an exemption from the tax imposed by this section.

90 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws
91 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
92 applicable to any taxes collected pursuant to the provisions of this section.

93 (5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for
94 violation of those sections are hereby made applicable to violations of this section.

95 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all
96 retail sales shall be deemed to be consummated at the place of business of the retailer unless the
97 tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state
98 destination or to a common carrier for delivery to an out-of-state destination. In the event a
99 retailer has more than one place of business in this state which participates in the sale, the sale
100 shall be deemed to be consummated at the place of business of the retailer where the initial order
101 for the tangible personal property is taken, even though the order must be forwarded elsewhere
102 for acceptance, approval of credit, shipment, or billing.

103 A sale by a retailer's employee shall be deemed to be consummated at the place of business from
104 which the employee works.

105 (7)] **8.** Subsequent to the initial approval by the voters and implementation of a sales tax
106 in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of

107 one percent on retail sales as provided in this subsection. The election shall be conducted in
 108 accordance with section 67.2520; provided, however, that the district board of directors may
 109 place the question of the increase of the sales tax before the voters of the district by resolution,
 110 and the municipal clerk of the city, town, or village which originally conducted the incorporation
 111 of the district, or the circuit clerk of the court which originally conducted the incorporation of
 112 the district, shall conduct the subsequent election. In subsequent elections, the election judges
 113 shall certify the election results to the district board of directors. The ballot of submission shall
 114 be in substantially the following form:

115 Shall (name of district) increase the (insert amount) percent district
 116 sales tax now in effect to..... (insert amount) in the (name of district)?

117 YES NO

118

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

121

122 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
 123 are in favor of the increase, the increase shall become effective [December thirty-first of the
 124 calendar year in which such increase was approved] **as provided by section 32.087.**

125 [11.] 9. (1) There shall not be any election as provided for in this section while the
 126 district has any financing or other obligations outstanding.

127 (2) The board, when presented with a petition signed by at least one-third of the
 128 registered voters in a district that voted in the last gubernatorial election, or signed by at least
 129 two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax
 130 shall submit the question to the voters using the same procedure by which the imposing tax was
 131 voted. The ballot of submission shall be in substantially the following form:

132 Shall (name of district) dissolve and repeal the (insert amount) percent
 133 district sales tax now in effect in the (name of district)?

134 YES NO

135

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

138

139 Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with
 140 section 67.2520; provided, however, that the district board of directors may place the question
 141 of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city,
 142 town, or village which originally conducted the incorporation of the district, or the circuit clerk

143 of the court which originally conducted the incorporation of the district, shall conduct the
144 subsequent election. In subsequent elections the election judges shall certify the election results
145 to the district board of directors.

146 (3) If a majority of the votes cast on the proposal by the qualified voters of the district
147 voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of
148 the calendar year in which such repeal was approved or after the repayment of the district's
149 indebtedness, whichever occurs later. **If the district abolishes the tax, the district shall notify**
150 **the director of revenue of the action at least one hundred twenty days prior to the effective**
151 **date of the repeal.**

152 [12.] 10. (1) At such time as the board of directors of the district determines that further
153 operation of the district is not in the best interests of the inhabitants of the district, and that the
154 district should dissolve, the board shall submit for a vote in an election held throughout the
155 district the question of whether the district should be abolished. The question shall be submitted
156 in substantially the following form:

157 Shall the theater, cultural arts, and entertainment district be abolished?

158 YES

NO

159

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

162 (2) The district board shall not propose the question to abolish the district while there
163 are outstanding claims or causes of action pending against the district, while the district liabilities
164 exceed its assets, while indebtedness of the district is outstanding, or while the district is
165 insolvent, in receivership or under the jurisdiction of the bankruptcy court.

166 Prior to submitting the question to abolish the district to a vote of the entire district, the state
167 auditor shall audit the district to determine the financial status of the district, and whether the
168 district may be abolished pursuant to law. The vote on the abolition of the district shall be
169 conducted by the municipal clerk of the city, town, or village in which the district is located. The
170 procedure shall be the same as in section 67.2520, except that the question shall be determined
171 by the qualified voters of the entire district. No individual subdistrict may be abolished, except
172 at such time as the district is abolished.

173 (3) While the district still exists, it shall continue to accrue all revenues to which it is
174 entitled at law.

175 (4) Upon receipt by the board of directors of the district of the certification by the city,
176 town, or village in which the district is located that the majority of those voting within the entire
177 district have voted to abolish the district, and if the state auditor has determined that the district's

178 financial condition is such that it may be abolished pursuant to law, then the board of directors
179 of the district shall:

180 (a) Sell any remaining district real or personal property it wishes, and then transfer the
181 proceeds and any other real or personal property owned by the district to the city, town, or village
182 in which the district is located, including revenues due and owing the district, for its further use
183 and disposition;

184 (b) Terminate the employment of any remaining district employees, and otherwise
185 conclude its affairs;

186 (c) At a public meeting of the district, declare by a resolution of the board of directors
187 passed by a majority vote that the district has been abolished effective that date;

188 (d) Cause copies of that resolution under seal to be filed with the secretary of state and
189 the city, town, or village in which the district is located. Upon the completion of the final act
190 specified in this subsection, the legal existence of the district shall cease.

191 (5) The legal existence of the district shall not cease for a period of two years after voter
192 approval of the abolition.

193 **11. Except as provided in this section, all provisions of sections 32.085 to 32.087**
194 **shall apply to the tax imposed under this section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body
2 of any home rule city with more than one hundred fifty-one thousand five hundred but less than
3 one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order
4 or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax
5 under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth,
6 one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one
7 percent, shall not be imposed for longer than three years, and shall be imposed solely for the
8 purpose of funding the construction, operation, and maintenance of capital improvements in the
9 city's center city. The governing body may issue bonds for the funding of such capital
10 improvements, which will be retired by the revenues received from the sales tax authorized by
11 this section. The order or ordinance shall not become effective unless the governing body of the
12 city submits to the voters residing within the city at a state or municipal general, primary, or
13 special election a proposal to authorize the governing body of the city to impose a tax under this
14 section. The tax authorized in this section shall be in addition to all other sales taxes imposed
15 by law, and shall be stated separately from all other charges and taxes.

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

18 Shall (insert the name of the city) impose a sales tax at a rate of
19(insert rate of percent) percent for [a] capital improvements purposes in the city's center
20 city for a period of (insert number of years, not to exceed three) years?

21 YES NO

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
24 of the question, then the tax shall become effective on the first day of the second calendar quarter
25 after the director of revenue receives notice of the adoption of the sales tax. If a majority of the
26 votes cast on the question by the qualified voters voting thereon are opposed to the question, then
27 the tax shall not become effective unless and until the question is resubmitted under this section
28 to the qualified voters and such question is approved by a majority of the qualified voters voting
29 on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner
30 than twelve months from the date of the proposal under this section.

31 3. Any sales tax imposed under this section shall be administered, collected, enforced,
32 and operated as required in [section] **sections 32.085 to 32.087**. All revenue generated by the
33 tax shall be deposited in a special trust fund and shall be used solely for the designated purposes.
34 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely
35 for the designated purposes. Any funds in the special trust fund which are not needed for current
36 expenditures shall be invested in the same manner as other funds are invested. Any interest and
37 moneys earned on such investments shall be credited to the fund.

38 4. The director of revenue may authorize the state treasurer to make refunds from the
39 amounts in the trust fund and credited to any city for erroneous payments and overpayments
40 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any
41 city abolishes the tax, the city shall notify the director of revenue of the action at least ninety days
42 before the effective date of the repeal, and the director of revenue may order retention in the trust
43 fund, for a period of one year, of two percent of the amount collected after receipt of such notice
44 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
45 deposited to the credit of such accounts. After one year has elapsed after the effective date of
46 abolition of the tax in such city, the director of revenue shall remit the balance in the account to
47 the city and close the account of that city. The director of revenue shall notify each city of each
48 instance of any amount refunded.

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

52 Shall (insert the name of the city) repeal the sales tax imposed at a rate of
53 (insert rate of percent) percent for capital improvements purposes in the city's center city?

54 YES NO

55

56 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
57 effective on December thirty-first of the calendar year in which such repeal was approved. If a
58 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
59 the repeal, then the sales tax authorized in this section shall remain effective until the question
60 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
61 of the qualified voters voting on the question. **If the city or county abolishes the tax, the city
62 or county shall notify the director of revenue of the action at least one hundred twenty days
63 prior to the effective date of the repeal.**

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

74 **7. Except as provided in this section, all provisions of sections 32.085 to 32.087**
75 **apply to the sales tax imposed under this section.**

 94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing
2 body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

3 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
4 receipts from the sale at retail of all tangible personal property or taxable services at retail within
5 any city adopting such tax, if such property and services are subject to taxation by the state of
6 Missouri under the provisions of sections 144.010 to 144.525.

7 3. With respect to any tax increment financing plan originally approved by ordinance of
8 the city council after March 31, 2009, in any home rule city with more than four hundred
9 thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax
10 imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such
11 term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall
12 not be subject to allocation under the provisions of subsection 3 of section 99.845 or subsection

13 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections
14 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered
15 economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax
16 revenues derived from such tax shall not be subject to allocation under the provisions of
17 subsection 3 of section 99.845 or subsection 4 of section 99.957.

18 [4. If the boundaries of a city in which such sales tax has been imposed shall thereafter
19 be changed or altered, the city or county clerk shall forward to the director of revenue by United
20 States registered mail or certified mail a certified copy of the ordinance adding or detaching
21 territory from the city. The ordinance shall reflect the effective date thereof, and shall be
22 accompanied by a map of the city clearly showing the territory added thereto or detached
23 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655
24 shall be effective in the added territory or abolished in the detached territory on the effective date
25 of the change of the city boundary.]

94.660. 1. The governing body of any city not within a county and any county of the first
2 classification having a charter form of government with a population of over nine hundred
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one
4 percent for submission to the voters of that city or county at an authorized election date selected
5 by the governing body.

6 2. Any sales tax approved under this section shall be imposed on the receipts from the
7 sale at retail of all tangible personal property or taxable services within the city or county
8 adopting the tax, if such property and services are subject to taxation by the state of Missouri
9 under sections 144.010 to 144.525.

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

12 Shall the county/city of (county's or city's name) impose a county/city-wide
13 sales tax of percent for the purpose of providing a source of funds for public
14 transportation purposes?

15 YES NO

16
17 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
18 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
19 the proposal, then the tax shall go into effect [on the first day of the next calendar quarter
20 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days
21 after such adoption and notice] **as provided by section 32.087**. If a majority of the votes cast
22 in that county or city not within a county by the qualified voters voting are opposed to the
23 proposal, then the additional sales tax shall not be imposed in that county or city not within a

24 county unless and until the governing body of that county or city not within a county shall have
25 submitted another proposal to authorize the local option transportation sales tax authorized in
26 this section, and such proposal is approved by a majority of the qualified voters voting on it. In
27 no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
28 months from the date of the last proposal.

29 4. No tax shall go into effect under this section in any city not within a county or any
30 county of the first classification having a charter form of government with a population over nine
31 hundred thousand inhabitants unless and until both such city and such county approve the tax.

32 5. The provisions of subsection 4 of this section requiring both the city and county to
33 approve a transportation sales tax before a transportation sales tax may go into effect in either
34 jurisdiction shall not apply to any transportation sales tax submitted to and approved by the
35 voters in such city or such county on or after August 28, 2007.

36 6. All sales taxes collected by the director of revenue under this section on behalf of any
37 city or county, less one percent for cost of collection which shall be deposited in the state's
38 general revenue fund after payment of premiums for surety bonds, shall be deposited with the
39 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public
40 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087.
41 The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled
42 with any funds of the state. The director of revenue shall keep accurate records of the amount
43 of money in the trust fund which was collected in each city or county approving a sales tax under
44 this section, and the records shall be open to inspection by officers of the city or county and the
45 public. Not later than the tenth day of each month the director of revenue shall distribute all
46 moneys deposited in the trust fund during the preceding month to the city or county which levied
47 the tax, and such funds shall be deposited with the treasurer of each such city or county and all
48 expenditures of funds arising from the county public transit sales tax trust fund shall be by an
49 appropriation act to be enacted by the governing body of each such county or city not within a
50 county.

51 7. The revenues derived from any transportation sales tax under this section shall be used
52 only for the planning, development, acquisition, construction, maintenance and operation of
53 public transit facilities and systems other than highways.

54 8. The director of revenue may authorize the state treasurer to make refunds from the
55 amount in the trust fund and credited to any city or county for erroneous payments and
56 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
57 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the
58 director of revenue of the action at least ninety days prior to the effective date of the repeal and
59 the director of revenue may order retention in the trust fund, for a period of one year, of two

60 percent of the amount collected after receipt of such notice to cover possible refunds or
 61 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
 62 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
 63 city or county, the director of revenue shall authorize the state treasurer to remit the balance in
 64 the account to the city or county and close the account of that city or county. The director of
 65 revenue shall notify each city or county of each instance of any amount refunded or any check
 66 redeemed from receipts due the city or county.

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for
 2 transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for
 3 transportation purposes which shall be retired by the revenues received from the sales tax
 4 authorized by this section. The tax authorized by this section shall be in addition to any and all
 5 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions
 6 of this section shall become effective unless the council or other governing body submits to the
 7 voters of the city, at a city or state general, primary, or special election, a proposal to authorize
 8 the council or other governing body of the city to impose such a sales tax and, if such tax is to
 9 be used to retire bonds authorized pursuant to this section, to authorize such bonds and their
 10 retirement by such tax; except that no vote shall be required in any city that imposed and
 11 collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the
 12 submission shall contain, but is not limited to, the following language:

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

15 Shall the city of (city's name) impose a sales tax of (insert amount)
 16 for transportation purposes?

17 YES NO

18

19 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 20 to the question, place an "X" in the box opposite "No";

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

23 Shall the city of (city's name) issue bonds in the amount of (insert
 24 amount) for transportation purposes and impose a sales tax of (insert amount) to repay
 25 such bonds?

26 YES NO

27

28 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 29 to the question, place an "X" in the box opposite "No".

30 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by
31 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
32 amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by
33 the Missouri Constitution, article VI, section 26, cast on the proposal, provided in subdivision
34 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified
35 voters voting thereon are in favor of the proposal, then the ordinance and any amendments
36 thereto shall be in effect. If a majority of the votes cast on the proposal, as provided in
37 subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the
38 proposal, then the council or other governing body of the city shall have no power to impose the
39 tax authorized in subdivision (1) of this subsection unless and until the council or other
40 governing body of the city submits another proposal to authorize the council or other governing
41 body of the city to impose the tax and such proposal is approved by a majority of the qualified
42 voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting
43 thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue
44 bonds and impose a sales tax to retire such bonds, then the council or other governing body of
45 the city shall have no power to issue any bonds or to impose the tax authorized in subdivision
46 (2) of this subsection unless and until the council or other governing body of the city submits
47 another proposal to authorize the council or other governing body of the city to issue such bonds
48 or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the
49 qualified voters voting thereon.

50 2. No incorporated municipality located wholly or partially within any first class county
51 operating under a charter form of government and having a population of over nine hundred
52 thousand inhabitants shall impose such a sales tax for that part of the city, town or village that
53 is located within such first class county, in the event such a first class county imposes a sales tax
54 under the provisions of sections 94.600 to 94.655.

55 3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
56 receipts from the sale at retail of all tangible personal property or taxable services at retail within
57 any city adopting such tax, if such property and services are subject to taxation by the state of
58 Missouri under the provisions of sections 144.010 to 144.525.

59 4. [If the boundaries of a city in which such sales tax has been imposed shall thereafter
60 be changed or altered, the city clerk shall forward to the director of revenue by United States
61 registered mail or certified mail a certified copy of the ordinance adding or detaching territory
62 from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied
63 by a map of the city clearly showing the territory added thereto or detached therefrom. Upon
64 receipt of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be effective

65 in the added territory or abolished in the detached territory on the effective date of the change
66 of the city boundary.

67 5.] No tax imposed pursuant to this section for the purpose of retiring bonds issued
68 pursuant to this section may be terminated until all of such bonds have been retired.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The true value in money of any possessory interest in real property in subclass (3),
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
12 certification and owned by a political subdivision, shall be the otherwise applicable true value
13 in money of any such possessory interest in real property, less the total dollar amount of costs
14 paid by a party, other than the political subdivision, towards any new construction or
15 improvements on such real property completed after January 1, 2008, and which are included in
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred
17 or whether such costs were considered in any prior year. The assessor shall annually assess all
18 real property in the following manner: new assessed values shall be determined as of January
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except for new construction and
21 property improvements which shall be valued as though they had been completed as of January
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing
23 business, or residence of each person required by this chapter to list property, and require the
24 person to make a correct statement of all taxable tangible personal property owned by the person
25 or under his or her care, charge or management, taxable in the county. On or before January first
26 of each even-numbered year, the assessor shall prepare and submit a two-year assessment
27 maintenance plan to the county governing body and the State Tax Commission for their
28 respective approval or modification. The county governing body shall approve and forward such
29 plan or its alternative to the plan to the State Tax Commission by February first. If the county
30 governing body fails to forward the plan or its alternative to the plan to the State Tax
31 Commission by February first, the assessor's plan shall be considered approved by the county
32 governing body. If the State Tax Commission fails to approve a plan and if the State Tax

33 Commission and the assessor and the governing body of the county involved are unable to
34 resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the
35 county or the assessor shall petition the administrative hearing commission, by May first, to
36 decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the
37 parties, the matter may be stayed while the parties proceed with mediation or arbitration upon
38 terms agreed to by the parties. The final decision of the administrative hearing commission shall
39 be subject to judicial review in the circuit court of the county involved. In the event a valuation
40 of subclass (1) real property within any county with a charter form of government, or within a
41 city not within a county, is made by a computer, computer-assisted method or a computer
42 program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such
43 valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the
44 assessor proves otherwise, there shall be a presumption that the assessment was made by a
45 computer, computer-assisted method or a computer program. Such evidence shall include, but
46 shall not be limited to, the following:

47 (1) The findings of the assessor based on an appraisal of the property by generally
48 accepted appraisal techniques; and

49 (2) The purchase prices from sales of at least three comparable properties and the address
50 or location thereof. As used in this subdivision, the word "comparable" means that:

51 (a) Such sale was closed at a date relevant to the property valuation; and

52 (b) Such properties are not more than one mile from the site of the disputed property,
53 except where no similar properties exist within one mile of the disputed property, the nearest
54 comparable property shall be used. Such property shall be within five hundred square feet in size
55 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
56 and other relevant characteristics.

57 2. Assessors in each county of this state and the city of St. Louis may send personal
58 property assessment forms through the mail.

59 3. The following items of personal property shall each constitute separate subclasses of
60 tangible personal property and shall be assessed and valued for the purposes of taxation at the
61 following percentages of their true value in money:

62 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
63 percent;

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

66 (4) Motor vehicles which are eligible for registration as and are registered as historic
67 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old

68 and which are used solely for noncommercial purposes and are operated less than fifty hours per
69 year or aircraft that are home built from a kit, five percent;

70 (5) Poultry, twelve percent; and

71 (6) Tools and equipment used for pollution control and tools and equipment used in
72 retooling for the purpose of introducing new product lines or used for making improvements to
73 existing products by any company which is located in a state enterprise zone and which is
74 identified by any standard industrial classification number cited in subdivision [(6)] (5) of section
75 135.200, twenty-five percent.

76 4. The person listing the property shall enter a true and correct statement of the property,
77 in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed
78 and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered
79 to the assessor.

80 5. All subclasses of real property, as such subclasses are established in section 4(b) of
81 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
82 following percentages of true value:

83 (1) For real property in subclass (1), nineteen percent;

84 (2) For real property in subclass (2), twelve percent; and

85 (3) For real property in subclass (3), thirty-two percent.

86 6. Manufactured homes, as defined in section 700.010, which are actually used as
87 dwelling units shall be assessed at the same percentage of true value as residential real property
88 for the purpose of taxation. The percentage of assessment of true value for such manufactured
89 homes shall be the same as for residential real property. If the county collector cannot identify
90 or find the manufactured home when attempting to attach the manufactured home for payment
91 of taxes owed by the manufactured home owner, the county collector may request the county
92 commission to have the manufactured home removed from the tax books, and such request shall
93 be granted within thirty days after the request is made; however, the removal from the tax books
94 does not remove the tax lien on the manufactured home if it is later identified or found. For
95 purposes of this section, a manufactured home located in a manufactured home rental park, rental
96 community or on real estate not owned by the manufactured home owner shall be considered
97 personal property. For purposes of this section, a manufactured home located on real estate
98 owned by the manufactured home owner may be considered real property.

99 7. Each manufactured home assessed shall be considered a parcel for the purpose of
100 reimbursement pursuant to section 137.750, unless the manufactured home is **deemed to be** real
101 estate [as defined in] **under** subsection 7 of section 442.015 and assessed as a realty
102 improvement to the existing real estate parcel.

103 8. Any amount of tax due and owing based on the assessment of a manufactured home
104 shall be included on the personal property tax statement of the manufactured home owner unless
105 the manufactured home is **deemed to be** real estate [as defined in] **under** subsection 7 of section
106 442.015, in which case the amount of tax due and owing on the assessment of the manufactured
107 home as a realty improvement to the existing real estate parcel shall be included on the real
108 property tax statement of the real estate owner.

109 9. The assessor of each county and each city not within a county shall use the **lowest**
110 trade-in value published in the October issue of [the National Automobile Dealers' Association
111 Official Used Car Guide, or its successor publication, as the recommended] **a single nationally**
112 **recognized** guide of information for determining the true value of motor vehicles described in
113 such publication **as approved by the State Tax Commission in conjunction with the**
114 **association representing the majority of assessors in this state.** In the absence of a listing for
115 a particular motor vehicle in such publication, the assessor shall use such information or
116 publications which in the assessor's judgment will fairly estimate the true value in money of the
117 motor vehicle.

118 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
119 real property by more than fifteen percent since the last assessment, excluding increases due to
120 new construction or improvements, the assessor shall conduct a physical inspection of such
121 property.

122 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
123 assessor shall notify the property owner of that fact in writing and shall provide the owner clear
124 written notice of the owner's rights relating to the physical inspection. If a physical inspection
125 is required, the property owner may request that an interior inspection be performed during the
126 physical inspection. The owner shall have no less than thirty days to notify the assessor of a
127 request for an interior physical inspection.

128 12. A physical inspection, as required by subsection 10 of this section, shall include, but
129 not be limited to, an on-site personal observation and review of all exterior portions of the land
130 and any buildings and improvements to which the inspector has or may reasonably and lawfully
131 gain external access, and shall include an observation and review of the interior of any buildings
132 or improvements on the property upon the timely request of the owner pursuant to subsection 11
133 of this section. Mere observation of the property via a drive-by inspection or the like shall not
134 be considered sufficient to constitute a physical inspection as required by this section.

135 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
136 with a charter form of government with more than one million inhabitants.

137 14. A county or city collector may accept credit cards as proper form of payment of
138 outstanding property tax or license due. No county or city collector may charge surcharge for

139 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
140 processor, or issuer for its service. A county or city collector may accept payment by electronic
141 transfers of funds in payment of any tax or license and charge the person making such payment
142 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic
143 payment.

144 15. Any county or city not within a county in this state may, by an affirmative vote of
145 the governing body of such county, opt out of the provisions of this section and sections 137.073,
146 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
147 second regular session and section 137.073 as modified by house committee substitute for senate
148 substitute for senate committee substitute for senate bill no. 960, ninety-second general
149 assembly, second regular session, for the next year of the general reassessment, prior to January
150 first of any year. No county or city not within a county shall exercise this opt-out provision after
151 implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
152 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
153 section 137.073 as modified by house committee substitute for senate substitute for senate
154 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
155 session, in a year of general reassessment. For the purposes of applying the provisions of this
156 subsection, a political subdivision contained within two or more counties where at least one of
157 such counties has opted out and at least one of such counties has not opted out shall calculate a
158 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
159 assembly, second regular session. A governing body of a city not within a county or a county
160 that has opted out under the provisions of this subsection may choose to implement the
161 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
162 no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as
163 modified by house committee substitute for senate substitute for senate committee substitute for
164 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
165 general reassessment, by an affirmative vote of the governing body prior to December thirty-first
166 of any year.

167 16. The governing body of any city of the third classification with more than twenty-six
168 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located
169 in any county that has exercised its authority to opt out under subsection 15 of this section may
170 levy separate and differing tax rates for real and personal property only if such city bills and
171 collects its own property taxes or satisfies the entire cost of the billing and collection of such
172 separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax
173 rate ceiling.

142.815. 1. Motor fuel used for the following nonhighway purposes is exempt from the fuel tax imposed by this chapter, and a refund may be claimed by the consumer, except as provided for in subdivision (1) of this subsection, if the tax has been paid and no refund has been previously issued:

(1) Motor fuel used for nonhighway purposes including fuel for farm tractors or stationary engines owned or leased and operated by any person and used exclusively for agricultural purposes and including, beginning January 1, 2006, bulk sales of one hundred gallons or more of gasoline made to farmers and delivered by the ultimate vender to a farm location for agricultural purposes only. As used in this section, the term "farmer" shall mean any person engaged in farming in an authorized farm corporation, family farm, or family farm corporation as defined in section 350.010. At the discretion of the ultimate vender, the refund may be claimed by the ultimate vender on behalf of the consumer for sales made to farmers and to persons engaged in construction for agricultural purposes as defined in section 142.800. After December 31, 2000, the refund may be claimed only by the consumer and may not be claimed by the ultimate vender unless bulk sales of gasoline are made to a farmer after January 1, 2006, as provided in this subdivision and the farmer provides an exemption certificate to the ultimate vender, in which case the ultimate vender may make a claim for refund under section 142.824 but shall be liable for any erroneous refund;

(2) Kerosene sold for use as fuel to generate power in aircraft engines, whether in aircraft or for training, testing or research purposes of aircraft engines;

(3) Diesel fuel used as heating oil, or in railroad locomotives or any other motorized flanged-wheel rail equipment, or used for other nonhighway purposes other than as expressly exempted pursuant to another provision.

2. Subject to the procedural requirements and conditions set out in this chapter, the following uses are exempt from the tax imposed by section 142.803 on motor fuel, and a deduction or a refund may be claimed:

(1) Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper and which is either:

(a) Exported by a supplier who is licensed in the destination state or through the bulk transfer system;

(b) Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees (however nominated in that state) of the destination state have been paid to the supplier, as a trustee, who is licensed to remit tax to the destination state; or which is destined for use within the destination state by the federal government for which an exemption has been made available by the destination state subject to procedural rules and regulations promulgated by the director; or

37 (c) Acquired by a licensed distributor and which the tax imposed by this chapter has
38 previously been paid or accrued either as a result of being stored outside of the bulk transfer
39 system immediately prior to loading or as a diversion across state boundaries properly reported
40 in conformity with this chapter and was subsequently exported from this state on behalf of the
41 distributor; The exemption pursuant to paragraph (a) of this subdivision shall be claimed by a
42 deduction on the report of the supplier which is otherwise responsible for remitting the tax upon
43 removal of the product from a terminal or refinery in this state. The exemption pursuant to
44 paragraphs (b) and (c) of this subdivision shall be claimed by the distributor, upon a refund
45 application made to the director within three years. A refund claim may be made monthly or
46 whenever the claim exceeds one thousand dollars;

47 (2) Undyed K-1 kerosene sold at retail through dispensers which have been designed and
48 constructed to prevent delivery directly from the dispenser into a vehicle fuel supply tank, and
49 undyed K-1 kerosene sold at retail through nonbarricaded dispensers in quantities of not more
50 than twenty-one gallons for use other than for highway purposes. Exempt use of undyed
51 kerosene shall be governed by rules and regulations of the director. If no rules or regulations are
52 promulgated by the director, then the exempt use of undyed kerosene shall be governed by rules
53 and regulations of the Internal Revenue Service. A distributor or supplier delivering to a retail
54 facility shall obtain an exemption certificate from the owner or operator of such facility stating
55 that its sales conform to the dispenser requirements of this subdivision. A licensed distributor,
56 having obtained such certificate, may provide a copy to his or her supplier and obtain undyed
57 kerosene without the tax levied by section 142.803. Having obtained such certificate in good
58 faith, such supplier shall be relieved of any responsibility if the fuel is later used in a taxable
59 manner. An ultimate vendor who obtained undyed kerosene upon which the tax levied by
60 section 142.803 had been paid and makes sales qualifying pursuant to this subsection may apply
61 for a refund of the tax pursuant to application, as provided in section 142.818, to the director
62 provided the ultimate vendor did not charge such tax to the consumer;

63 (3) Motor fuel sold to the United States or any agency or instrumentality thereof. This
64 exemption shall be claimed as provided in section 142.818;

65 (4) Motor fuel used solely and exclusively as fuel to propel motor vehicles on the public
66 roads and highways of this state when leased or owned and when being operated by a federally
67 recognized Indian tribe in the performance of essential governmental functions, such as
68 providing police, fire, health or water services. The exemption for use pursuant to this
69 subdivision shall be made available to the tribal government upon a refund application stating
70 that the motor fuel was purchased for the exclusive use of the tribe in performing named
71 essential governmental services;

72 (5) That portion of motor fuel used to operate equipment attached to a motor vehicle, if
73 the motor fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel
74 reservoir for travel on a highway and for the operation of equipment, or if the motor fuel was
75 placed in a separate fuel tank and used only for the operation of auxiliary equipment. The
76 exemption for use pursuant to this subdivision shall be claimed by a refund claim filed by the
77 consumer who shall provide evidence of an allocation of use satisfactory to the director;

78 (6) Motor fuel acquired by a consumer out-of-state and carried into this state, retained
79 within and consumed from the same vehicle fuel supply tank within which it was imported,
80 except interstate motor fuel users;

81 (7) Motor fuel which was purchased tax-paid and which was lost or destroyed as a direct
82 result of a sudden and unexpected casualty or which had been accidentally contaminated so as
83 to be unsalable as highway fuel as shown by proper documentation as required by the director.
84 The exemption pursuant to this subdivision shall be refunded to the person or entity owning the
85 motor fuel at the time of the contamination or loss. Such person shall notify the director in
86 writing of such event and the amount of motor fuel lost or contaminated within ten days from
87 the date of discovery of such loss or contamination, and within thirty days after such notice, shall
88 file an affidavit sworn to by the person having immediate custody of such motor fuel at the time
89 of the loss or contamination, setting forth in full the circumstances and the amount of the loss
90 or contamination and such other information with respect thereto as the director may require;

91 (8) Dyed diesel fuel or dyed kerosene used for an exempt purpose. This exemption shall
92 be claimed as follows:

93 (a) A supplier or importer shall take a deduction against motor fuel tax owed on their
94 monthly report for those gallons of dyed diesel fuel or dyed kerosene imported or removed from
95 a terminal or refinery destined for delivery to a point in this state as shown on the shipping
96 papers;

97 (b) This exemption shall be claimed by a deduction on the report of the supplier which
98 is otherwise responsible for remitting the tax on removal of the product from a terminal or
99 refinery in this state;

100 (c) This exemption shall be claimed by the distributor, upon a refund application made
101 to the director within three years. A refund claim may be made monthly or whenever the claim
102 exceeds one thousand dollars.

103 **3. Motor fuel used in any watercraft, as such term is defined in section 306.010, is**
104 **exempt from the fuel tax imposed by this chapter, and no such tax shall be imposed or**
105 **levied on any motor fuel delivered to any marina or other retailer within this state who**
106 **sells such fuel solely for use in any watercraft in this state. Any distributor who delivers**

107 **motor fuel to any marina located in this state for use only in a watercraft may also claim**
108 **the exemption provided in this subsection.**

143.011. 1. A tax is hereby imposed for every taxable year on the Missouri taxable
2 income of every resident.

3 **2. For all taxable years ending on or before December 31, 2011,** the tax shall be
4 determined by applying the tax table or the rate provided in section 143.021, which is based upon
5 the following rates:

6 If the Missouri taxable income is:	The tax is:
7 Not over \$1,000.00	1 1/2% of the Missouri taxable income
8 Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
9 Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
10 Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
11 Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
12 Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
13 Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
14 Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
15 Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
16 Over \$9,000	\$315 plus 6% of excess over \$9,000

17 **3. For all taxable years beginning on or after January 1, 2012, the tax shall be**
18 **determined in the following manner:**

19 **(1) If the Missouri taxable income is nine thousand dollars or less, the tax is four**
20 **percent of the Missouri taxable income;**

21 **(2) If the Missouri taxable income is more than nine thousand dollars, the tax is**
22 **three hundred sixty dollars plus five and nine-tenths percent of the Missouri taxable**
23 **income in excess over nine thousand dollars.**

143.124. 1. Other provisions of law to the contrary notwithstanding, for tax years ending
2 on or before December 31, 2006, the total amount of all annuities, pensions, or retirement
3 allowances above the amount of six thousand dollars annually provided by any law of this state,
4 the United States, or any other state to any person except as provided in subsection 4 of this
5 section, shall be subject to tax pursuant to the provisions of this chapter, in the same manner, to
6 the same extent and under the same conditions as any other taxable income received by the
7 person receiving it. For purposes of this section, "annuity, pension, retirement benefit, or
8 retirement allowance" shall be defined as an annuity, pension or retirement allowance provided
9 by the United States, this state, any other state or any political subdivision or agency or
10 institution of this or any other state. For all tax years beginning on or after January 1, 1998, for
11 purposes of this section, annuity, pension or retirement allowance shall be defined to include

12 401(k) plans, deferred compensation plans, self-employed retirement plans, also known as Keogh
13 plans, annuities from a defined pension plan and individual retirement arrangements, also known
14 as IRAs, as described in the Internal Revenue Code, but not including Roth IRAs, as well as an
15 annuity, pension or retirement allowance provided by the United States, this state, any other state
16 or any political subdivision or agency or institution of this or any other state. An individual
17 taxpayer shall only be allowed a maximum deduction equal to the amounts provided under this
18 section for each taxpayer on the combined return.

19 2. For the period beginning July 1, 1989, and ending December 31, 1989, there shall be
20 subtracted from Missouri adjusted gross income for that period, determined pursuant to section
21 143.121, the first three thousand dollars of retirement benefits received by each taxpayer:

22 (1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and
23 the taxpayer's Missouri adjusted gross income is less than twelve thousand five hundred dollars;
24 or

25 (2) If the taxpayer's filing status is married filing combined and their combined Missouri
26 adjusted gross income is less than sixteen thousand dollars; or

27 (3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri
28 adjusted gross income is less than eight thousand dollars.

29 3. For the tax years beginning on or after January 1, 1990, but ending on or before
30 December 31, 2006, there shall be subtracted from Missouri adjusted gross income, determined
31 pursuant to section 143.121, a maximum of the first six thousand dollars of retirement benefits
32 received by each taxpayer from sources other than privately funded sources, and for tax years
33 beginning on or after January 1, 1998, there shall be subtracted from Missouri adjusted gross
34 income, determined pursuant to section 143.121, a maximum of the first one thousand dollars
35 of any retirement allowance received from any privately funded source for tax years beginning
36 on or after January 1, 1998, but before January 1, 1999, and a maximum of the first three
37 thousand dollars of any retirement allowance received from any privately funded source for tax
38 years beginning on or after January 1, 1999, but before January 1, 2000, and a maximum of the
39 first four thousand dollars of any retirement allowance received from any privately funded source
40 for tax years beginning on or after January 1, 2000, but before January 1, 2001, and a maximum
41 of the first five thousand dollars of any retirement allowance received from any privately funded
42 source for tax years beginning on or after January 1, 2001, but before January 1, 2002, and a
43 maximum of the first six thousand dollars of any retirement allowance received from any
44 privately funded sources for tax years beginning on or after January 1, 2002. A taxpayer shall
45 be entitled to the maximum exemption provided by this subsection:

46 (1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and
47 the taxpayer's Missouri adjusted gross income is less than twenty-five thousand dollars; or

48 (2) If the taxpayer's filing status is married filing combined and their combined Missouri
49 adjusted gross income is less than thirty-two thousand dollars; or

50 (3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri
51 adjusted gross income is less than sixteen thousand dollars.

52 4. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for
53 such taxpayer's filing status, as provided in subdivisions (1), (2) and (3) of subsection 3 of this
54 section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the
55 maximum exemption provided in subsection 3 of this section reduced by one dollar for every
56 dollar such taxpayer's income exceeds the ceiling for his or her filing status.

57 5. For purposes of this subsection, the term "maximum Social Security benefit available"
58 shall mean thirty-two thousand five hundred dollars for the tax year beginning on or after January
59 1, 2007, and for each subsequent tax year such amount shall be increased by the percentage
60 increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such
61 index is defined and officially reported by the United States Department of Labor, or its
62 successor agency. For the tax year beginning on or after January 1, 2007, but ending on or before
63 December 31, 2007, there shall be subtracted from Missouri adjusted gross income, determined
64 pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand
65 dollars in retirement benefits received from sources other than privately funded sources, to the
66 extent such benefits are included in the taxpayer's federal adjusted gross income; or twenty
67 percent of the retirement benefits received from sources other than privately funded sources in
68 the tax year, but not to exceed the maximum Social Security benefit available for such tax year.
69 For the tax year beginning on or after January 1, 2008, but ending on or before December 31,
70 2008, there shall be subtracted from Missouri adjusted gross income, determined pursuant to
71 section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in
72 retirement benefits received from sources other than privately funded sources, to the extent such
73 benefits are included in the taxpayer's federal adjusted gross income; or thirty-five percent of the
74 retirement benefits received from sources other than privately funded sources in the tax year, but
75 not to exceed the maximum Social Security benefit available for such tax year. For the tax year
76 beginning on or after January 1, 2009, but ending on or before December 31, 2009, there shall
77 be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a
78 maximum of an amount equal to the greater of: six thousand dollars in retirement benefits
79 received from sources other than privately funded sources, to the extent such benefits are
80 included in the taxpayer's federal adjusted gross income; or fifty percent of the retirement
81 benefits received from sources other than privately funded sources in the tax year, but not to
82 exceed the maximum Social Security benefit available for such tax year. For the tax year
83 beginning on or after January 1, 2010, but ending on or before December 31, 2010, there shall

84 be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a
85 maximum of an amount equal to the greater of: six thousand dollars in retirement benefits
86 received from sources other than privately funded sources, to the extent such benefits are
87 included in the taxpayer's federal adjusted gross income; or sixty-five percent of the retirement
88 benefits received from sources other than privately funded sources in the tax year, but not to
89 exceed the maximum Social Security benefit available for such tax year. For the tax year
90 beginning on or after January 1, 2011, but ending on or before December 31, 2011, there shall
91 be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a
92 maximum of an amount equal to the greater of: six thousand dollars in retirement benefits
93 received from sources other than privately funded sources, to the extent such benefits are
94 included in the taxpayer's federal adjusted gross income; or eighty percent of the retirement
95 benefits received from sources other than privately funded sources in the tax year, but not to
96 exceed the maximum Social Security benefit available for such tax year. For all tax years
97 beginning on or after January 1, 2012, there shall be subtracted from Missouri adjusted gross
98 income, determined pursuant to section 143.121, a maximum of an amount equal to one hundred
99 percent of the retirement benefits received from sources other than privately funded sources in
100 the tax year, but not to exceed the maximum Social Security benefit available for such tax year.
101 A taxpayer shall be entitled to the maximum exemption provided by this subsection:

102 (1) If the taxpayer's filing status is married filing combined, and their combined Missouri
103 adjusted gross income is equal to or less than one hundred thousand dollars; or

104 (2) If the taxpayer's filing status is single, [head of household,] qualifying widow(er), or
105 married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less
106 than eighty-five thousand dollars.

107 6. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for
108 such taxpayer's filing status, as provided in subdivisions (1) and (2) of subsection 5 of this
109 section, such taxpayer shall be entitled to an exemption, less any applicable reduction provided
110 under subsection 7 of this section, equal to the greater of zero or the maximum exemption
111 provided in subsection 5 of this section reduced by one dollar for every dollar such taxpayer's
112 income exceeds the ceiling for his or her filing status.

113 7. For purposes of calculating the subtraction provided in subsection 5 of this section,
114 such subtraction shall be decreased by an amount equal to any Social Security benefit exemption
115 provided under section 143.125.

116 8. For purposes of this section, any Social Security benefits otherwise included in
117 Missouri adjusted gross income shall be subtracted; but Social Security benefits shall not be
118 subtracted for purposes of other computations pursuant to this chapter, and are not to be
119 considered as retirement benefits for purposes of this section.

120 9. The provisions of subdivisions (1) and (2) of subsection 3 of this section shall apply
121 during all tax years in which the federal Internal Revenue Code provides exemption levels for
122 calculation of the taxability of Social Security benefits that are the same as the levels in
123 subdivisions (1) and (2) of subsection 3 of this section. If the exemption levels for the
124 calculation of the taxability of Social Security benefits are adjusted by applicable federal law or
125 regulation, the exemption levels in subdivisions (1) and (2) of subsection 3 of this section shall
126 be accordingly adjusted to the same exemption levels.

127 10. The portion of a taxpayer's lump sum distribution from an annuity or other retirement
128 plan not otherwise included in Missouri adjusted gross income as calculated pursuant to this
129 chapter but subject to taxation under Internal Revenue Code Section 402 shall be taxed in an
130 amount equal to ten percent of the taxpayer's federal liability on such distribution for the same
131 tax year.

132 11. For purposes of this section, retirement benefits received shall not include any
133 withdrawals from qualified retirement plans which are subsequently rolled over into another
134 retirement plan.

135 12. The exemptions provided for in this section shall not affect the calculation of the
136 income to be used to determine the property tax credit provided in sections 135.010 to 135.035.

137 13. The exemptions provided for in this section shall apply to any annuity, pension, or
138 retirement allowance as defined in subsection 1 of this section to the extent that such amounts
139 are included in the taxpayer's federal adjusted gross income and not otherwise deducted from the
140 taxpayer's federal adjusted gross income in the calculation of Missouri taxable income. This
141 subsection shall not apply to any individual who qualifies under federal guidelines to be one
142 hundred percent disabled.

143 14. In addition to all other subtractions authorized in this section, for all tax years
144 beginning on or after January 1, 2010, there shall be subtracted from Missouri adjusted gross
145 income, determined under section 143.121, any retirement benefits received by any taxpayer as
146 a result of the taxpayer's service in the armed forces of the United States, including reserve
147 components and the national guard of this state, as defined in Sections 101(3) and 109 of Title
148 32, United States Code, and any other military force organized under the laws of this state, to the
149 extent such benefits are included in the taxpayer's federal adjusted gross income and not
150 otherwise deducted from the taxpayer's federal adjusted gross income in the calculation of
151 Missouri taxable income. Such retirement benefits shall be subtracted as provided in the
152 following schedule:

153 (1) For the tax year beginning on January 1, 2010, fifteen percent of such retirement
154 benefits;

155 (2) For the tax year beginning on January 1, 2011, thirty percent of such retirement
156 benefits;

157 (3) For the tax year beginning on January 1, 2012, forty-five percent of such retirement
158 benefits;

159 (4) For the tax year beginning on January 1, 2013, sixty percent of such retirement
160 benefits;

161 (5) For the tax year beginning on January 1, 2014, seventy-five percent of such
162 retirement benefits;

163 (6) For the tax year beginning on January 1, 2015, ninety percent of such retirement
164 benefits;

165 (7) For tax years beginning on or after January 1, 2016, one hundred percent of such
166 retirement benefits.

167 **15. Notwithstanding any other provision of law to the contrary, for all taxable years**
168 **beginning on or after January 1, 2012, any taxpayer with a federal filing status of head of**
169 **household shall use the filing status of single on the taxpayer's state income tax return.**

143.125. 1. As used in this section, the following terms mean:

2 (1) "Benefits", any Social Security benefits received by a taxpayer age sixty-two years
3 of age and older, or Social Security disability benefits;

4 (2) "Taxpayer", any resident individual.

5 2. For the taxable year beginning on or after January 1, 2007, any taxpayer shall be
6 allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri
7 taxable income a maximum of an amount equal to twenty percent of the amount of any benefits
8 received by the taxpayer and that are included in federal adjusted gross income under Section 86
9 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after
10 January 1, 2008, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted
11 gross income to determine Missouri taxable income a maximum of an amount equal to thirty-five
12 percent of the amount of any benefits received by the taxpayer and that are included in federal
13 adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For
14 the taxable year beginning on or after January 1, 2009, any taxpayer shall be allowed to subtract
15 from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a
16 maximum of an amount equal to fifty percent of the amount of any benefits received by the
17 taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal
18 Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2010,
19 any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to
20 determine Missouri taxable income a maximum of an amount equal to sixty-five percent of the
21 amount of any benefits received by the taxpayer and that are included in federal adjusted gross

22 income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable
23 year beginning on or after January 1, 2011, any taxpayer shall be allowed to subtract from the
24 taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum
25 of an amount equal to eighty percent of the amount of any benefits received by the taxpayer and
26 that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code
27 of 1986, as amended. For all taxable years beginning on or after January 1, 2012, any taxpayer
28 shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine
29 Missouri taxable income a maximum of an amount equal to one hundred percent of the amount
30 of any benefits received by the taxpayer and that are included in federal adjusted gross income
31 under Section 86 of the Internal Revenue Code of 1986, as amended. A taxpayer shall be
32 entitled to the maximum exemption provided by this subsection:

33 (1) If the taxpayer's filing status is married filing combined, and their combined Missouri
34 adjusted gross income is equal to or less than one hundred thousand dollars; or

35 (2) If the taxpayer's filing status is single, [head of household,] qualifying widow(er), or
36 married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less
37 than eighty-five thousand dollars.

38 3. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for
39 such taxpayer's filing status, as provided in subdivisions (1) and (2) of subsection 2 of this
40 section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the
41 maximum exemption provided in subsection 2 of this section reduced by one dollar for every
42 dollar such taxpayer's income exceeds the ceiling for his or her filing status.

43 4. The director of the department of revenue may promulgate rules to implement the
44 provisions of this section. Any rule or portion of a rule, as that term is defined in section
45 536.010, that is created under the authority delegated in this section shall become effective only
46 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
47 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
48 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove
49 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority
50 and any rule proposed or adopted after August 28, 2007, shall be invalid and void.

51 **5. Notwithstanding any other provision of law to the contrary, for all taxable years**
52 **beginning on or after January 1, 2012, any taxpayer with a federal filing status of head of**
53 **household shall use the filing status of single on the taxpayer's state income tax return.**

143.151. For all taxable years beginning before January 1, 1999, a resident shall be
2 allowed a deduction of one thousand two hundred dollars for himself or herself and one thousand
3 two hundred dollars for his or her spouse if he or she is entitled to a deduction for such personal
4 exemptions for federal income tax purposes. For all taxable years beginning on or after January

5 1, 1999, **but ending on or before December 31, 2011**, a resident shall be allowed a deduction
6 of two thousand one hundred dollars for himself or herself and two thousand one hundred dollars
7 for his or her spouse if he or she is entitled to a deduction for such personal exemptions for
8 federal income tax purposes. **For all taxable years beginning on or after January 1, 2012,**
9 **a resident shall be allowed a deduction of two thousand four hundred dollars for himself**
10 **or herself and two thousand four hundred dollars for his or her spouse if he or she is**
11 **entitled to a deduction for such personal exemptions for federal income tax purposes.**

143.161. 1. For all taxable years beginning after December 31, 1997, **but ending on or**
2 **before December 31, 2011**, a resident may deduct one thousand two hundred dollars for each
3 dependent for whom such resident is entitled to a dependency exemption deduction for federal
4 income tax purposes. **For all taxable years beginning on or after January 1, 2012, a resident**
5 **may deduct one thousand seven hundred dollars for each dependent for whom such**
6 **resident is entitled to a dependency exemption deduction for federal income tax purposes.**
7 In the case of a dependent who has attained sixty-five years of age on or before the last day of
8 the taxable year, if such dependent resides in the taxpayer's home or the dependent's own home
9 or if such dependent does not receive Medicaid or state funding while residing in a facility
10 licensed pursuant to chapter 198, the taxpayer may deduct an additional one thousand dollars.

11 2. For all taxable years beginning before January 1, 1999, a resident who qualifies as an
12 unmarried head of household or as a surviving spouse for federal income tax purposes may
13 deduct an additional eight hundred dollars. For all taxable years beginning on or after January
14 1, 1999, **but ending on or before December 31, 2011**, a resident who qualifies as an unmarried
15 head of household or as a surviving spouse for federal income tax purposes may deduct an
16 additional one thousand four hundred dollars. **For all taxable years beginning on or after**
17 **January 1, 2012, a resident who qualifies as a surviving spouse for federal income tax**
18 **purposes may deduct an additional one thousand four hundred dollars.**

143.221. 1. Every employer required to deduct and withhold tax under sections 143.011
2 to 143.996 shall, for each calendar quarter, on or before the last day of the month following the
3 close of such calendar quarter, file a withholding return as prescribed by the director of revenue
4 and pay over to the director of revenue or to a depository designated by the director of revenue
5 the taxes so required to be deducted and withheld.

6 2. Where the aggregate amount required to be deducted and withheld by any employer
7 exceeds fifty dollars for at least two of the preceding twelve months, the director, by regulation,
8 may require a monthly return. The due dates of the monthly return and the monthly payment or
9 deposit for the first two months of each quarter shall be by the fifteenth day of the succeeding
10 month. The due dates of the monthly return and the monthly payment or deposit for the last
11 month of each quarter shall be by the last day of the succeeding month. The director may

12 increase the amount required for making a monthly employer withholding payment and return
13 to more than fifty dollars or decrease such required amount, however, the decreased amount shall
14 not be less than fifty dollars.

15 3. Where the aggregate amount required to be deducted and withheld by any employer
16 is less than [twenty] **one hundred** dollars in each of the four preceding quarters, **and to the**
17 **extent the employer does not meet the requirements in subsection 1 or 2 of this section for**
18 **filing a withholding return on a quarterly or monthly basis**, the employer shall file a
19 withholding return for a calendar year. The director, by regulation, may also allow other
20 employers to file annual returns. The return shall be filed and the taxes if any paid on or before
21 January thirty-first of the succeeding year. The director may increase the amount required for
22 making an annual employer withholding payment and return to more than [twenty] **one hundred**
23 dollars or decrease such required amount, however, the decreased amount shall not be less than
24 [twenty] **one hundred** dollars.

25 4. If the director of revenue finds that the collection of taxes required to be deducted and
26 withheld by an employer may be jeopardized by delay, he may require the employer to pay over
27 the tax or make a return at any time. A lien outstanding with regard to any tax administered by
28 the director shall be a sufficient basis for this action.

144.010. 1. The following words, terms, and phrases when used in [sections 144.010
2 to 144.525] **this chapter shall** have the meanings ascribed to them in this section, except when
3 the context indicates a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and other similar
5 accommodations and charges made therefor and amount paid for admission, exclusive of any
6 admission tax imposed by the federal government or by sections 144.010 to 144.525;

7 (2) "**Advertising and promotional direct mail**", **printed material that meets the**
8 **definition of direct mail, the primary purpose of which is to attract public attention to a**
9 **product, person, business, or organization, or to attempt to sell, popularize, or secure**
10 **financial support for a product, person, business, or organization. As used in this**
11 **subdivision, the word "product" means tangible personal property, a product transferred**
12 **electronically or a service;**

13 (3) "**Agreement**", the streamlined sales and use tax agreement, as amended from
14 **time to time;**

15 (4) "**Air-to-ground radiotelephone service**", a radio service, as that term is defined
16 **in 47 CFR 22.99, in which common carriers are authorized to offer and provide radio**
17 **telecommunications service for hire to subscribers in aircraft;**

18 (5) "**Alcoholic beverages**", beverages that are suitable for human consumption and
19 **contain one-half of one percent or more of alcohol by volume;**

20 **(6) "Ancillary services", services that are associated with or incidental to the**
21 **provisions of telecommunications services, including but not limited to, detailed**
22 **telecommunications billing, directory assistance, vertical service, and voice mail services.**
23 **Ancillary services shall not include specified digital products, digital audio-visual works,**
24 **digital audio works, or digital books;**

25 **(7) "Appliance", clothes washers and dryers, water heaters, trash compactors,**
26 **dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators**
27 **and freezers;**

28 **(8) "Bottled water", water that is placed in a safety sealed container or package for**
29 **human consumption. Bottled water is calorie free and does not contain sweeteners or other**
30 **additives except that it may contain:**

31 **(a) Antimicrobial agents;**

32 **(b) Fluoride;**

33 **(c) Carbonation;**

34 **(d) Vitamins, minerals, and electrolytes;**

35 **(e) Oxygen;**

36 **(f) Preservatives; and**

37 **(g) Only those flavors, extracts, or essences derived from a spice or fruit.**

38

39 **Bottled water includes water that is delivered to the buyer in a reusable container that is**
40 **not sold with the water;**

41 **(9) "Bundled transaction":**

42 **(a) The retail sale of two or more products, except real property and services to real**
43 **property, where the products are otherwise distinct and identifiable, and the products are**
44 **sold for one nonitemized price. A bundled transaction shall not include the sale of any**
45 **products in which the sales price varies, or is negotiable, based on the selection by the**
46 **purchaser of the products included in the transaction;**

47 **(b) As used in this paragraph, the term "distinct and identifiable products" shall**
48 **not include:**

49 **a. Packaging, such as containers, boxes, sacks, bags, and bottles, or other materials,**
50 **such as wrapping, labels, tags, and instruction guides, that accompany the retail sale of the**
51 **products and are incidental or immaterial to the retail sale thereof;**

52 **b. A product provided free of charge with the required purchase of another**
53 **product. A product is provided free of charge if the sales price of the product purchased**
54 **does not vary depending on the inclusion of the product provided free of charge;**

55 **c. Items included in the definition of the term sales price;**

56 (c) As used in this paragraph, the term "one nonitemized price" shall not include
57 a price that is separately identified by product on binding sales or other supporting
58 sales-related documentation made available to the customer in paper or electronic form,
59 including but not limited to an invoice, bill of sale, receipt, contract, service agreement,
60 lease agreement, periodic notice of rates and services, rate card, or price list;

61 (d) a. A transaction that otherwise meets the definition of a bundled transaction
62 as defined in this subdivision shall not constitute a bundled transaction if it is:

63 (i) A retail sale of tangible personal property and a service where the tangible
64 personal property is essential to the use of the service, and is provided exclusively in
65 connection with the service, and the true object of the transaction is the service; or

66 (ii) A retail sale of services where one service is provided that is essential to the use
67 of receipt of a second service and the first service is provided exclusively in connection with
68 the second service and the true object of the transaction is the second service; or

69 (iii) A transaction that includes taxable products and nontaxable products and the
70 sales price of the taxable products is de minimis.

71 b. "De minimis" means the sales price of the taxable product is ten percent or less
72 of the total sales price of the bundled products.

73 c. Sellers shall use the sales price of the products to determine if the taxable
74 products are de minimis.

75 d. (i) Sellers shall use the full term of a service contract to determine if the taxable
76 products are de minimis; or

77 (ii) A retail sale of exempt tangible personal property and taxable tangible personal
78 property where:

79 i. The transaction included food and food ingredients, drugs, durable medical
80 equipment, mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or
81 medical supplies; and

82 ii. The seller's purchase price or sales price of the taxable tangible personal
83 property is fifty percent or less of the total sales price of the bundled tangible personal
84 property. Sellers shall not use a combination of the purchase price and sales price of the
85 tangible personal property when making the fifty percent determination for a transaction;

86 (10) "Business" includes any activity engaged in by any person, or caused to be engaged
87 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the
88 classification of which business is of such character as to be subject to the terms of sections
89 144.010 to 144.525. The isolated or occasional sale of tangible personal property, service,
90 substance, or thing, by a person not engaged in such business, does not constitute engaging in
91 business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross

92 receipts from such sales, exclusive of receipts from the sale of tangible personal property by
93 persons which property is sold in the course of the partial or complete liquidation of a household,
94 farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The
95 provisions of this subdivision shall not be construed to make any sale of property which is
96 exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

97 **[(3)] (11) "Calendar quarter", the period of three consecutive calendar months**
98 **ending on March thirty-first, June thirtieth, September thirtieth or December thirty-first;**

99 **(12) "Call-by-call basis", any method of charging for telecommunications services**
100 **where the price is measured by individual calls;**

101 **(13) "Candy", a preparation of sugar, honey, or other natural or artificial**
102 **sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings**
103 **in the form of bars, drops, or pieces. Candy shall not include any preparation containing**
104 **flour and shall require no refrigeration;**

105 **(14) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,**
106 **northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer,**
107 **captive elk, and captive furbearers held under permit issued by the Missouri department of**
108 **conservation for hunting purposes. The provisions of this subdivision shall not apply to sales**
109 **tax on a harvested animal;**

110 **(15) "Certified automated system" or "CAS", software certified under the**
111 **streamlined sales and use tax agreement to calculate the tax imposed by each jurisdiction**
112 **on a transaction, determine the amount of tax to remit to the appropriate state, and**
113 **maintain a record of the transaction;**

114 **(16) "Certified service provider" or "CSP", an agent certified under the**
115 **streamlined sales and use tax agreement to perform all the seller's sales and use tax**
116 **functions, other than the seller's obligation to remit tax on its own purchases;**

117 **(17) "Clothing":**

118 **(a) All human wearing apparel suitable for general use;**

119 **(b) Clothing shall include:**

120 **a. Aprons, household and shop;**

121 **b. Athletic supporters;**

122 **c. Baby receiving blankets;**

123 **d. Bathing suits and caps;**

124 **e. Beach capes and coats;**

125 **f. Belts and suspenders;**

126 **g. Boots;**

127 **h. Coats and jackets;**

- 128 **i. Costumes;**
- 129 **j. Diapers, children and adult, including disposable diapers;**
- 130 **k. Ear muffs;**
- 131 **l. Footlets;**
- 132 **m. Formal wear;**
- 133 **n. Garters and garter belts;**
- 134 **o. Girdles;**
- 135 **p. Gloves and mittens for general use;**
- 136 **q. Hats and caps;**
- 137 **r. Hosiery;**
- 138 **s. Insoles for shoes;**
- 139 **t. Lab coats;**
- 140 **u. Neckties;**
- 141 **v. Overshoes;**
- 142 **w. Pantyhose;**
- 143 **x. Rainwear;**
- 144 **y. Rubber pants;**
- 145 **z. Sandals;**
- 146 **aa. Scarves;**
- 147 **bb. Shoes and shoe laces;**
- 148 **cc. Slippers;**
- 149 **dd. Sneakers;**
- 150 **ee. Socks and stockings;**
- 151 **ff. Steel toed shoes;**
- 152 **gg. Underwear;**
- 153 **hh. Uniforms, athletic and nonathletic; and**
- 154 **ii. Wedding apparel;**
- 155 **(c) Clothing shall not include:**
- 156 **a. Belt buckles sold separately;**
- 157 **b. Costume masks sold separately;**
- 158 **c. Patches and emblems sold separately;**
- 159 **d. Sewing equipment and supplies, including but not limited to, knitting needles,**
- 160 **patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and**
- 161 **e. Sewing materials that become part of clothing, including but not limited to**
- 162 **buttons, fabric, lace, thread, yarn, and zippers;**

- 163 **(18) "Clothing accessories and equipment", incidental items worn on the person**
164 **or in conjunction with clothing. Clothing accessories or equipment are mutually exclusive**
165 **of clothing, sport or recreational equipment, and protective equipment;**
- 166 **(19) "Coin-operated telephone service", a telecommunications service paid for by**
167 **inserting money into a telephone accepting direct deposits of money to operate;**
- 168 **(20) "Communications channel", a physical or virtual path of communications over**
169 **which signals are transmitted between or among customer channel termination points;**
- 170 **(21) "Computer", an electronic device that accepts information in digital or similar**
171 **form and manipulates it for a result based on a sequence of instructions;**
- 172 **(22) "Computer software", a set of coded instructions designed to cause a computer**
173 **or automatic data processing equipment to perform a task. Computer software shall not**
174 **include specified digital products, digital audio-visual works, digital audio works, or digital**
175 **books;**
- 176 **(23) "Conference bridging service", an ancillary service that links two or more**
177 **participants of an audio or video conference call and may include the provision of a**
178 **telephone number. Conference bridging service does not include the telecommunications**
179 **services used to reach the conference bridge;**
- 180 **(24) "Customer", the person or entity that contracts with the seller of**
181 **telecommunications services. If the end user of telecommunications services is not the**
182 **contracting party, the end user of the telecommunications service is the customer of the**
183 **telecommunication service, but this definition only applies to the purpose of sourcing sales**
184 **of telecommunications services under section 144.043. Customer shall not include a**
185 **reseller of telecommunications service or for mobile telecommunications service of a**
186 **serving carrier under an agreement to serve the customer outside the home service**
187 **provider's licensed service area;**
- 188 **(25) "Customer channel termination point", the location where the customer either**
189 **inputs or receives the communication;**
- 190 **(26) "Delivered electronically", delivered to the purchaser by means other than**
191 **tangible storage media;**
- 192 **(27) "Delivery charges", charges by the seller of personal property or services for**
193 **preparation and delivery to a location designated by the purchaser of personal property**
194 **or services, including but not limited to transportation, shipping, postage, handling,**
195 **crating, and packing;**
- 196 **(28) "Detailed telecommunications billing service", an ancillary service of**
197 **separately stating information pertaining to individual calls on a customer's billing**
198 **statement;**

199 **(29) "Dietary supplement", any product, other than tobacco, intended to**
200 **supplement the diet that contains one or more of the following dietary ingredients: a**
201 **vitamin; a mineral; an herb or other botanical; an amino acid; a dietary substance for use**
202 **by humans to supplement the diet by increasing the total dietary intake; or a concentrate,**
203 **metabolite, constituent, extract, or combination of any ingredient described above; and**
204 **that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or**
205 **if not intended for ingestion in such a form, is not represented as a conventional food and**
206 **is not represented for use as a sole item of a meal or of the diet; and that is required to be**
207 **labeled as a dietary supplement, identifiable by the supplemental facts box found on the**
208 **label and as required under 21 CFR Section 101.36;**

209 **(30) "Digital audio works", works that result from the fixation of a series of**
210 **musical, spoken, or other sounds, including ringtones;**

211 **(31) "Digital audio-visual works", a series of related images which, when shown**
212 **in succession, impart an impression of motion, together with accompanying sounds, if any;**

213 **(32) "Digital books", works that are generally recognized in the ordinary and usual**
214 **sense as books;**

215 **(33) "Direct mail", printed material delivered or distributed by United States mail**
216 **or other delivery service to a mass audience or to addressees on a mailing list provided by**
217 **the purchaser or at the direction of the purchaser when the cost of the items are not billed**
218 **directly to the recipients. Direct mail shall include tangible personal property supplied**
219 **directly or indirectly by the purchaser to the direct mail seller for inclusion in the package**
220 **containing the printed material. Direct mail shall not include multiple items of printed**
221 **material delivered to a single address;**

222 **(34) "Directory assistance", an ancillary service of providing telephone number**
223 **information, and/or address information;**

224 **(35) "Drug":**

225 **(a) A compound, substance, or preparation, and any component of a compound,**
226 **substance, or preparation, other than food and food ingredients, dietary supplements,**
227 **alcoholic beverages, or grooming and hygiene products:**

228 **a. Recognized in the official United States Pharmacopoeia, official Homeopathic**
229 **Pharmacopoeia of the United States, or official National Formulary, and supplement to any**
230 **of them;**

231 **b. Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of**
232 **disease; or**

233 **c. Intended to affect the structure or any function of the body;**

234 **(b) Drug shall include insulin and medical oxygen;**

- 235 **(36) "Durable medical equipment", equipment including repair and replacement**
236 **parts for same, excluding mobility enhancing equipment. Durable medical equipment:**
237 **(a) Can withstand repeated use;**
238 **(b) Is primarily and customarily used to serve a medical purpose;**
239 **(c) Generally is not useful to a person in the absence of illness or injury;**
240 **(d) Is not worn in or on the body;**
241 **(e) Is for home use;**
242 **(f) Is within the classification of devices eligible for MO HealthNet and Medicare**
243 **reimbursement;**
244 **(g) Shall not include:**
245 **a. Kidney dialysis equipment not worn in or on the body, including repair and**
246 **replacement parts; and**
247 **b. Enteral feeding systems not worn in or on the body, including repair and**
248 **replacement parts.**
249
250 **As used in this subdivision, repair and replacement parts shall include all components or**
251 **attachments used in conjunction with the durable medical equipment;**
252 **(37) "Electronic", relating to technology having electrical, digital, magnetic,**
253 **wireless, optical, electromagnetic, or similar capabilities;**
254 **(38) "End user", the person who utilizes the telecommunication service. In case of**
255 **an entity, "end user" means the individual who utilizes the service on behalf of the entity;**
256 **(39) "Energy star qualified product", a product that meets the energy efficient**
257 **guidelines set by the United States Environmental Protection Agency and the United States**
258 **Department of Energy that are authorized to carry the Energy Star label. Covered**
259 **products are those listed at www.energystar.gov or successor address;**
260 **(40) "Engages in business activities within this state", includes:**
261 **(a) Purposefully or systematically exploiting the market provided by this state by**
262 **any media-assisted, media-facilitated, or media-solicited means, including but not limited**
263 **to direct mail advertising, distribution of catalogs, computer-assisted shopping, telephone,**
264 **television, radio, or other electronic media, or magazine or newspaper advertisements, or**
265 **other media; or**
266 **(b) Being owned or controlled by the same interests which own or control any seller**
267 **engaged in the same or similar line of business in this state; or**
268 **(c) Maintaining or having a franchisee or licensee operating under the seller's trade**
269 **name in this state if the franchisee or licensee is required to collect sales tax under sections**
270 **144.010 to 144.525; or**

271 (d) **Soliciting sales or taking orders by sales agents or traveling representatives;**

272 (41) **"Food and food ingredients", substances, whether in liquid, concentrated,**
273 **solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans**
274 **and are consumed for their taste or nutritional value. Food and food ingredients shall not**
275 **include alcoholic beverages, tobacco, or dietary supplements;**

276 (42) **"Food sold through vending machines", food dispensed from a machine or**
277 **other mechanical device that accepts payment;**

278 (43) **"Grooming and hygiene products", soaps and cleaning solutions, shampoo,**
279 **toothpaste, mouthwash, antiperspirants, and suntan lotions and screens, regardless of**
280 **whether the items meet the definition of over-the-counter-drugs;**

281 [(4)] (44) **"Gross receipts"[,] or "sales price":**

282 (a) Except as provided in section 144.012, [means the total amount of the sale price of
283 the sales at retail including any services other than charges incident to the extension of credit that
284 are a part of such sales made by the businesses herein referred to, capable of being valued in
285 money, whether received in money or otherwise; except that, the term "gross receipts" shall not
286 include the sale price of property returned by customers when the full sale price thereof is
287 refunded either in cash or by credit. In determining any tax due under sections 144.010 to
288 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically
289 exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price
290 above mentioned shall be deemed to be the amount received. It shall also include the lease or
291 rental consideration where the right to continuous possession or use of any article of tangible
292 personal property is granted under a lease or contract and such transfer of possession would be
293 taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale
294 were made and considered as a sale of such article, and the tax shall be computed and paid by
295 the lessee upon the rentals paid;] **applies to the measure subject to sales tax and means the**
296 **total amount of consideration, including cash, credit, property, and services, for which**
297 **personal property or services are sold, leased, or rented, valued in money, whether received**
298 **in money or otherwise, without any deduction for the following:**

299 a. **The seller's cost of the property sold;**

300 b. **The cost of materials used, labor or service cost, interest, losses, all costs of**
301 **transportation to the seller, all taxes imposed on the seller, and any other expense of the**
302 **seller;**

303 c. **Charges by the seller for any services necessary to complete the sale, other than**
304 **delivery and installation charges;**

305 d. **Delivery charges; and**

306 e. **Credit for any trade-in;**

- 307 **(b) Shall not include:**
- 308 **a. Discounts, including cash, term, or coupons that are not reimbursed by a third**
- 309 **party that are allowed by a seller and taken by a purchaser on a sale;**
- 310 **b. Interest, financing, and carrying charges from credit extended on the sale of**
- 311 **personal property or services, if the amount is separately stated on the invoice, bill of sale**
- 312 **or similar document given to the purchaser; and**
- 313 **c. Any taxes legally imposed directly on the consumer that are separately stated on**
- 314 **the invoice, bill of sale or similar document given to the purchaser;**
- 315 **(c) Shall include consideration received by the seller from third parties if:**
- 316 **a. The seller actually receives consideration from a party other than the purchaser**
- 317 **and the consideration is directly related to a price reduction or discount on the sale;**
- 318 **b. The seller has an obligation to pass the price reduction or discount through to**
- 319 **the purchaser;**
- 320 **c. The amount of the consideration attributable to the sale is fixed and**
- 321 **determinable by the seller at the time of the sale of the item to the purchaser; and**
- 322 **d. One of the following criteria is met:**
- 323 **(i) The purchaser presents a coupon, certificate or other documentation to the seller**
- 324 **to claim a price reduction or discount where the coupon, certificate or documentation is**
- 325 **authorized, distributed, or granted by a third party with the understanding that the third**
- 326 **party will reimburse any seller to whom the coupon, certificate or documentation is**
- 327 **presented;**
- 328 **(ii) The purchaser identifies himself or herself to the seller as a member of a group**
- 329 **or organization entitled to a price reduction or discount (a preferred customer card that**
- 330 **is available to any patron does not constitute membership in such a group); or**
- 331 **(iii) The price reduction or discount is identified as a third-party price reduction**
- 332 **or discount on the invoice received by the purchaser or on a coupon, certificate or other**
- 333 **documentation presented by the purchaser;**
- 334 **(45) "Home service provider", the same as such term is defined in Section 124(5)**
- 335 **of Public Law 106-252, Mobile Telecommunications Sourcing Act;**
- 336 **(46) "Lease or rental":**
- 337 **(a) Any transfer of possession or control of tangible personal property for a fixed**
- 338 **or indeterminate term for consideration. A lease or rental may include future options to**
- 339 **purchase or extend;**
- 340 **(b) Lease or rental shall not include:**

341 **a. A transfer of possession or control of property under a security agreement or**
342 **deferred payment plan that requires the transfer of title upon completion of the required**
343 **payments;**

344 **b. A transfer of possession or control of property under an agreement that requires**
345 **the transfer of title upon completion of required payments and where any payment of an**
346 **option price does not exceed the greater of one hundred dollars or one percent of the total**
347 **required payments;**

348 **c. Providing tangible personal property along with an operator for a fixed or**
349 **indeterminate period of time provided that the operator is necessary for the equipment to**
350 **perform as designed and the operator does more than maintain, inspect, or set up the**
351 **tangible personal property;**

352 **(c) Lease or rental includes agreements covering motor vehicles and trailers where**
353 **the amount of consideration may be increased or decreased by reference to the amount**
354 **realized upon sale or disposition of the property as defined in 26 U.S.C. Section 7701(h)(1),**
355 **as amended;**

356 **(47) "Light aircraft", a light airplane that seats no more than four persons, with**
357 **a gross weight of three thousand pounds or less, which is primarily used for recreational**
358 **flying or flight training;**

359 **(48) "Light aircraft kit", factory manufactured light aircraft parts and**
360 **components, including engine, propeller, instruments, wheels, brakes, and air frame parts**
361 **which make up a complete aircraft kit or partial kit designed to be assembled into a light**
362 **aircraft and then operated by a qualified light aircraft purchaser for recreational and**
363 **educational purposes;**

364 **(49) "Light aircraft parts and components", manufactured light aircraft parts,**
365 **including air frame and engine parts, that are required by the qualified light aircraft**
366 **purchaser to complete a light aircraft kit, or spare or replacement parts for an already**
367 **completed light aircraft;**

368 **[(5)] (50) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited**
369 **to, ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk**
370 **documented as obtained from a legal source and not from the wild, goats, horses, other equine,**
371 **or rabbits raised in confinement for human consumption;**

372 **[(6)] (51) "Load and leave", delivery to the purchaser by use of a tangible storage**
373 **media where the tangible storage media is not physically transferred to the purchaser;**

374 **(52) "Maintains a place of business in this state", includes maintaining, occupying,**
375 **or using, permanently or temporarily, directly or indirectly, or through a subsidiary, or**

376 agent, by whatever name called, an office, place of distribution, sales or sample room or
377 place, warehouse or storage place, or other place of business;

378 (53) "Mobile telecommunications service", the same as such term is defined in
379 Section 124(7) of Public Law 106-252, Mobile Telecommunications Sourcing Act;

380 (54) "Mobility enhancing equipment", equipment, including repair and
381 replacement parts to same, which:

382 (a) Is primarily and customarily used to provide or increase the ability to move
383 from one place to another and which is appropriate for use either in a home or a motor
384 vehicle; and

385 (b) Is not generally used by persons with normal mobility; and

386 (c) Is within the classification of devices eligible for MO HealthNet and Medicare
387 reimbursement.

388

389 Mobility enhancement equipment shall not include durable medical equipment or any
390 motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle
391 manufacturer;

392 (55) "Model 1 seller", a seller registered under the agreement that has selected a
393 certified service provider as its agent to perform all the seller's sales and use tax functions,
394 other than the seller's obligation to remit tax on its own purchases;

395 (56) "Model 2 seller", a seller that has selected a certified automated system (CAS)
396 to perform part of its sales and use tax functions, but retains responsibility for remitting
397 the tax;

398 (57) "Model 3 seller", a seller registered under the agreement that has sales in at
399 least five member states, has total annual sales revenue of at least five hundred million
400 dollars, has a proprietary system that calculates the amount of tax due each jurisdiction,
401 and has entered into a performance agreement with the member states that establishes a
402 tax performance standard for the seller. As used in this subdivision, a seller shall include
403 an affiliated group of sellers using the same proprietary system;

404 (58) "Model 4 seller", a seller that is registered under the agreement and is not a
405 Model 1 Seller, a Model 2 Seller or a Model 3 Seller;

406 (59) "Motor vehicle leasing company" [shall be] , a company obtaining a permit from
407 the director of revenue to operate as a motor vehicle leasing company. Not all persons renting
408 or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
409 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
410 144.070, as hereinafter provided;

411 [(7)] (60) "Other direct mail", any direct mail that is not advertising and
412 promotional direct mail regardless of whether advertising and promotional direct mail is
413 included in the same mailing. Other direct mail includes, but is not limited to:

414 (a) Transactional direct mail that contains personal information specific to the one
415 addressee including, but not limited to, invoices, bills, statements of account, and payroll
416 advices;

417 (b) Any legally required mailings including, but not limited to, privacy notices, tax
418 reports, and stockholder reports; and

419 (c) Other nonpromotional direct mail delivered to existing or former shareholders,
420 customers, employees, or agents including, but not limited to, newsletters and
421 informational pieces.

422

423 Other direct mail shall not include the development of billing information or the provision
424 or any data processing service that is more than incidental;

425 (61) "Over-the-counter-drug", a drug, excluding grooming and hygiene products,
426 that contains a label that identifies the product as a drug as required by 21 CFR Section
427 201.66 and includes:

428 (a) A drug facts panel; or

429 (b) A statement of the active ingredients with a list of those ingredients contained
430 in the compound, substance, or preparation;

431 (62) "Person" includes any individual, firm, copartnership, joint adventure, association,
432 corporation, municipal or private, and whether organized for profit or not, state, county, political
433 subdivision, state department, commission, board, bureau or agency, [except the state
434 transportation department,] estate, trust, business trust, receiver or trustee appointed by the state
435 or federal court, syndicate, or any other group or combination acting as a unit, and the plural as
436 well as the singular number, or any other legal entity;

437 [(8)] (63) "Place of primary use", the street address representative of where the
438 customer's use of the telecommunications service primarily occurs, which must be the
439 residential street address or the primary business street address of the customer. In the
440 case of mobile telecommunications services, place of primary use must be within the
441 licensed service area of the home service provider;

442 (64) "Post-paid calling service", the telecommunications service obtained by
443 making a payment on a call-by-call basis either through the use of a credit card or payment
444 mechanism such as a bank card, travel card, credit card, or debit card, or by charge made
445 to a telephone number which is not associated with the origination or termination of the
446 telecommunications service. A post-paid calling service includes a telecommunications

447 service, except a prepaid wireless calling service, that would be a prepaid calling service
448 except it is not exclusively a telecommunications service;

449 (65) "Prepaid calling service", the right to access exclusively telecommunications
450 services, which must be paid for in advance and which enables the origination of calls using
451 an access number or authorization code, whether manually or electronically dialed, and
452 that is sold in predetermined units or dollars of which the number declines with use in a
453 known amount;

454 (66) "Prepaid wireless calling service", a telecommunications service that provides
455 the right to utilize mobile wireless services as well as other nontelecommunications services,
456 including the download of digital products delivered electronically, content and ancillary
457 services, which must be paid for in advance and that is sold in predetermined units or
458 dollars of which the number declines with use in a known amount;

459 (67) "Prepared food", food sold in a heated state or heated by the seller; two or
460 more food ingredients mixed or combined by the seller for sale as a single item; or food
461 sold with eating utensils provided by the seller, including plates, knives, forks, spoons,
462 glasses, cups, napkins, or straws. A plate shall not include a container or packaging used
463 to transport the food. Prepared food shall not include food that is only cut, repackaged, or
464 pasteurized by the seller and eggs, fish, meat, poultry, and foods containing these raw
465 animal foods requiring cooking by the consumer as recommended by the Food and Drug
466 Administration in Chapter 3, Part 401.11 of the Food Code so as to prevent food borne
467 illnesses;

468 (68) "Prescription", an order, formula, or recipe issued in any form of oral,
469 written, electronic, or other means of transmission by a duly licensed practitioner
470 authorized by the laws of the state;

471 (69) "Prewritten computer software", computer software, including prewritten
472 upgrades, which is not designed and developed by the author or other creator to the
473 specifications of a specific purchaser. The combining of two or more prewritten computer
474 software programs or prewritten portions thereof shall not cause the combination to be
475 other than prewritten computer software. Prewritten computer software shall include
476 software designed and developed by the author or other creator to the specifications of a
477 specific purchaser when it is sold to a person other than the specific purchaser. Where a
478 person modifies or enhances computer software of which the person is not the author or
479 creator, the person shall be deemed to be the author or creator only of such person's
480 modifications or enhancements. Prewritten computer software or a prewritten portion
481 thereof that is modified or enhanced to any degree, where such modification or
482 enhancement is designed and developed to the specifications of a specific purchaser,

483 **remains prewritten computer software; provided, however, that where there is a**
484 **reasonable, separately stated charge or an invoice or other statement of the price given to**
485 **the purchaser for such modification or enhancement, such modification or enhancement**
486 **shall not constitute prewritten computer software;**

487 **(70) "Private communication service", a telecommunications service that entitles**
488 **the customer to exclusive or priority use of a communications channel or group of channels**
489 **between or among termination points, regardless of the manner in which such channel or**
490 **channels are connected, and includes switching capacity, extension lines, stations, and any**
491 **other associated services that are provided in connection with the use of such channel or**
492 **channels;**

493 **(71) "Product-based exemption", an exemption based on the description of the**
494 **product and not based on who purchases the product or how the purchaser intends to use**
495 **the product;**

496 **(72) "Product which is intended to be sold ultimately for final use or consumption",**
497 **tangible personal property, or any service that is subject to state or local sales or use taxes,**
498 **or any tax that is substantially equivalent to these taxes, in this state or any other state;**

499 **(73) "Prosthetic device", a replacement, corrective, or supportive device including**
500 **repair and replacement parts for same worn on or in the body to artificially replace a**
501 **missing portion of the body, prevent or correct physical deformity or malfunction, or**
502 **support a weak or deformed portion of the body. The term "prosthetic device" shall not**
503 **include corrective eyeglasses or contact lenses and shall be limited to the classification of**
504 **devices eligible for MO HealthNet and Medicare reimbursement;**

505 **(74) "Protective equipment", items for human wear and designed as protection of**
506 **the wearer against injury or disease or as protections against damage or injury of other**
507 **persons or property but not suitable for general use. Protective equipment are mutually**
508 **exclusive of clothing, clothing accessories or equipment, and sport or recreational**
509 **equipment;**

510 **(75) "Purchase", the acquisition of the ownership of, or title to, tangible personal**
511 **property, through a sale, as defined herein, for the purpose of storage, use or consumption**
512 **in this state;**

513 **(76) "Purchase price", applies to the measure subject to use tax and has the same**
514 **meaning as sales price;**

515 **(77) "Purchaser" [means] , a person [who purchases tangible] to whom a sale of**
516 **personal property is made or to whom [are rendered services, receipts from which are taxable**
517 **under sections 144.010 to 144.525] a service is furnished;**

518 **[(9)] (78) "Qualified light aircraft purchaser", a purchaser of a light aircraft, light**
519 **aircraft kit, light aircraft parts or components who is a nonresident of this state, who will**
520 **transport the light aircraft, light aircraft kit, light aircraft parts or components outside this**
521 **state within ten days after the date of purchase, and who will register any light aircraft so**
522 **purchased in another state or country. Such purchaser shall not base such aircraft in this**
523 **state and such purchaser shall not be a resident of the state unless such purchaser has paid**
524 **sales or use tax on such aircraft in another state;**

525 **(79) "Receive" or "receipt", taking possession of tangible personal property;**
526 **making first use of services; or taking possession or making first use of digital goods,**
527 **whichever comes first. Receive and receipt shall not include possession by a shipping**
528 **company on behalf of the purchaser;**

529 **(80) "Registered under the agreement", registration by a seller with the member**
530 **states under the central registration system provided in Article IV of the agreement;**

531 **(81) "Research or experimentation activities" are the development of an experimental**
532 **or pilot model, plant process, formula, invention or similar property, and the improvement of**
533 **existing property of such type. Research or experimentation activities do not include activities**
534 **such as ordinary testing or inspection of materials or products for quality control, efficiency**
535 **surveys, advertising promotions or research in connection with literary, historical or similar**
536 **projects;**

537 **[(10) "Sale" or "sales" includes installment and credit sales, and the exchange of**
538 **properties as well as the sale thereof for money, every closed transaction constituting a sale, and**
539 **means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means**
540 **whatsoever, of tangible personal property for valuable consideration and the rendering,**
541 **furnishing or selling for a valuable consideration any of the substances, things and services**
542 **herein designated and defined as taxable under the terms of sections 144.010 to 144.525;**

543 **(11)] (82) "Sale at retail" [means any transfer made by any person engaged in business**
544 **as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for**
545 **use or consumption and not for resale in any form as tangible personal property, for a valuable**
546 **consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed**
547 **thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,**
548 **optometrists and veterinarians and used in the practice of their professions shall be deemed to**
549 **be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,**
550 **computer output or microfilm or microfiche and computer-assisted photo compositions to a**
551 **purchaser to enable the purchaser to obtain for his or her own use the desired information**
552 **contained in such computer printouts, computer output on microfilm or microfiche and**
553 **computer-assisted photo compositions shall be considered as the sale of a service and not as the**

554 sale of tangible personal property] or **"retail sale", any sale, lease, or rental for any purpose**
555 **other than for resale, sublease, or subrent. Purchases of tangible personal property made**
556 **by duly licensed physicians, dentists, optometrists, and veterinarians and used in the**
557 **practice of their professions shall be deemed to be purchases for use or consumption and**
558 **not for resale.** Where necessary to conform to the context of sections 144.010 to 144.525 and
559 the tax imposed thereby, the term "sale at retail" shall be construed to embrace:

560 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of
561 amusement, entertainment and recreation, games and athletic events;

562 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic,
563 commercial or industrial consumers;

564 (c) Sales of local and long distance telecommunications service to telecommunications
565 subscribers and to others through equipment of telecommunications subscribers for the
566 transmission of messages and conversations, and the sale, rental or leasing of all equipment or
567 services pertaining or incidental thereto;

568 (d) Sales of service for transmission of messages by telegraph companies;

569 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern,
570 inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in
571 which rooms, meals or drinks are regularly served to the public;

572 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express
573 car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and
574 railroad safety of the department of economic development of Missouri, engaged in the
575 transportation of persons for hire;

576 **(83) "School art supply":**

577 **(a) An item commonly used by a student in a course of study for artwork. The term**
578 **is mutually exclusive of the terms school supply, school instructional material, and school**
579 **computer supply;**

580 **(b) The following is an all-inclusive list:**

581 **a. Clay and glazes;**

582 **b. Paints, acrylic, tempora, and oil;**

583 **c. Paintbrushes for artwork;**

584 **d. Sketch and drawing pads; and**

585 **e. Watercolors;**

586 **(84) "School computer supply":**

587 **(a) An item commonly used by a student in a course of study in which a computer**
588 **is used. The term is mutually exclusive of the terms school supply, school art supply, and**
589 **school instructional material.**

- 590 **(b) The following is an all-inclusive list:**
- 591 **a. Computer storage media, diskettes, compact disks;**
- 592 **b. Handheld electronic schedulers, except devices that are cellular phones;**
- 593 **c. Personal digital assistants, except devices that are cellular phones; and**
- 594 **d. Computer printers and printer supplies for computers, printer paper, and**
- 595 **printer ink;**
- 596 **(85) "School instructional material":**
- 597 **(a) Written material commonly used by a student in a course of study as a reference**
- 598 **and to learn the subject being taught. The term is mutually exclusive of the terms school**
- 599 **supply, school art supply, and school computer supply;**
- 600 **(b) The following is an all-inclusive list:**
- 601 **a. Reference books;**
- 602 **b. Reference maps and globes;**
- 603 **c. Textbooks; and**
- 604 **d. Workbooks;**
- 605 **(86) "School supply":**
- 606 **(a) An item commonly used by a student in a course of study. The term is mutually**
- 607 **exclusive of the terms school art supply, school instructional material, and school computer**
- 608 **supply;**
- 609 **(b) The following is an all-inclusive list:**
- 610 **a. Binders;**
- 611 **b. Book bags;**
- 612 **c. Calculators;**
- 613 **d. Cellophane tape;**
- 614 **e. Blackboard chalk;**
- 615 **f. Compasses;**
- 616 **g. Composition books;**
- 617 **h. Crayons;**
- 618 **i. Erasers;**
- 619 **j. Folders, expandable, pocket, plastic, and manila;**
- 620 **k. Glue, paste, and paste sticks;**
- 621 **l. Highlighters;**
- 622 **m. Index cards;**
- 623 **n. Index card boxes;**
- 624 **o. Legal pads;**
- 625 **p. Lunch boxes;**

- 626 **q. Markers;**
627 **r. Notebooks;**
628 **s. Paper, loose leaf notebook paper, copy paper, graph paper, tracing paper, manila**
629 **paper, colored paper, poster board, and construction paper;**
630 **t. Pencil boxes and other school supply boxes;**
631 **u. Pencil sharpeners;**
632 **v. Pencils;**
633 **w. Pens;**
634 **x. Protractors;**
635 **y. Rulers;**
636 **z. Scissors; and**
637 **aa. Writing tablets;**
638 **[(12)] (87) "Seller" means a person [selling or furnishing tangible] making sales, leases,**
639 **or rentals of personal property or [rendering services, on the receipts from which a tax is**
640 **imposed pursuant to section 144.020] service;**
641 **(88) "Selling agent", every person acting as a representative of a principal, when**
642 **such principal is not registered with the director of revenue of the state of Missouri for the**
643 **collection of the taxes imposed under this chapter and who receives compensation by**
644 **reason of the sale of tangible personal property of the principal, if such property is to be**
645 **stored, used, or consumed in this state;**
646 **(89) "Service address":**
647 **(a) The location of the telecommunications equipment to which a customer's call**
648 **is charged and from which the call originates or terminates, regardless of where the call**
649 **is billed or paid;**
650 **(b) If the location in paragraph (a) of this subdivision is not known, "service**
651 **address" means the origination point of the signal of the telecommunications services first**
652 **identified by either the seller's telecommunications system or in information received by**
653 **the seller from its service provider, where the system used to transport such signals is not**
654 **that of the seller;**
655 **(c) If the location in paragraphs (a) and (b) of this subdivision are not known, the**
656 **service address shall be the location of the customer's place of primary use;**
657 **(90) "Specified digital products", electronically transferred digital audio-visual**
658 **works, digital audio works, and digital books;**
659 **(91) "Sport or recreational equipment", items designed for human use and worn**
660 **in conjunction with an athletic or recreational activity that are not suitable for general use.**

661 **Sport or recreational equipment are mutually exclusive of clothing, clothing accessories or**
662 **equipment, and protective equipment;**

663 **(92) "State", any state of the United States, the District of Columbia, and the**
664 **Commonwealth of Puerto Rico;**

665 **(93) "Storage", any keeping or retention in this state of tangible personal property**
666 **purchased from a vendor, except property for sale or property that is temporarily kept or**
667 **retained in this state for subsequent use outside the state;**

668 **(94) "Tangible personal property", personal property that can be seen, weighed,**
669 **measured, felt, or touched, or that is in any other manner perceptible to the senses.**
670 **Tangible personal property shall include electricity, water, gas, steam, and prewritten**
671 **computer software. Tangible personal property shall not include specified digital**
672 **products, digital audio-visual works, digital audio works, or digital books;**

673 [(13) The noun] **(95) "Tax" [means] , either the tax payable by the purchaser of a**
674 **commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of**
675 **such commodities or services during the period for which he or she is required to report his or**
676 **her collections, as the context may require;**

677 **(96) "Taxpayer", any person remitting the tax or who should remit the tax levied**
678 **by this chapter;**

679 **(97) "Telecommunications nonrecurring charges", an amount billed for the**
680 **installation, connection, change or initiation of telecommunications service received by the**
681 **customer;**

682 [(14)] **(98) "Telecommunications service"[, for the purpose of this chapter, the**
683 **transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or**
684 **other similar means. As used in this definition, "information" means knowledge or intelligence**
685 **represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.**
686 **Telecommunications service does not include the following if such services are separately stated**
687 **on the customer's bill or on records of the seller maintained in the ordinary course of business:**

688 (a) **Access to the internet, access to interactive computer services or electronic publishing**
689 **services, except the amount paid for the telecommunications service used to provide such access;**

690 (b) **Answering services and one-way paging services;**

691 (c) **Private mobile radio services which are not two-way commercial mobile radio**
692 **services such as wireless telephone, personal communications services or enhanced specialized**
693 **mobile radio services as defined pursuant to federal law; or**

694 (d) **Cable or satellite television or music services; and**

695 (15) "Product which is intended to be sold ultimately for final use or consumption"
696 means tangible personal property, or any service that is subject to state or local sales or use taxes,
697 or any tax that is substantially equivalent thereto, in this state or any other state.] :

698 (a) **The electronic transmission, conveyance, or routing of voice, data, audio, video,**
699 **or any other information or signals to a point, or between or among points;**

700 (b) **Telecommunications service shall include such transmission, conveyance, or**
701 **routing in which computer processing applications are used to act on the form, code, or**
702 **protocol of the content for purposes of transmission, conveyance, or routing without regard**
703 **to whether such service is referred to as voice over internet protocol services or is classified**
704 **by the Federal Communications Commission as enhanced or value added;**

705 (c) **Telecommunications service shall include air-to-ground radiotelephone service,**
706 **mobile telecommunications service, post-paid calling service, prepaid calling service,**
707 **prepaid wireless calling service, and private communication service;**

708 (d) **Telecommunications service shall not include:**

709 a. **Data processing and information services that allow data to be generated,**
710 **acquired, stored, processed, or retrieved and delivered by an electronic transmission to a**
711 **purchaser where such purchaser's primary purpose for the underlying transaction is the**
712 **processed data or information;**

713 b. **Installation or maintenance of wiring or equipment on a customer's premises;**

714 c. **Tangible personal property;**

715 d. **Advertising, including but not limited to directory advertising;**

716 e. **Billing and collection services provided to third parties;**

717 f. **Internet access service;**

718 g. **Radio and television audio and video programming services, regardless of the**
719 **medium, including the furnishing of transmission, conveyance, and routing of such services**
720 **by the programming service provider. Radio and television audio and video programming**
721 **services shall include but not be limited to cable service, as defined in 47 U.S.C. Section**
722 **522(6), and audio and video programming services delivered by commercial mobile radio**
723 **service providers, as defined in 47 CFR 20.3;**

724 h. **Ancillary services; or**

725 i. **Digital products delivered electronically, including, but not limited to, software,**
726 **music, video, reading materials, or ring tones;**

727 (99) **"Transportation equipment", any of the following:**

728 (a) **Locomotives and railcars that are utilized for the carriage of persons or**
729 **property in interstate commerce;**

- 730 **(b) Trucks and truck-tractors with a gross vehicle weight rating (GVWR) of ten**
731 **thousand one pounds or greater, trailers, semi-trailers, or passenger buses that are:**
- 732 **a. Registered through the International Registration Plan; and**
733 **b. Operated under authority of a carrier authorized and certificated by the United**
734 **States Department of Transportation or another federal authority to engage in the carriage**
735 **of persons or property in interstate commerce;**
- 736 **(c) Aircraft that are operated by air carriers authorized and certificated by the**
737 **United States Department of Transportation or another federal or a foreign authority to**
738 **engage in the carriage of persons or property in interstate or foreign commerce;**
- 739 **(d) Containers designed for use on and component parts attached or secured on the**
740 **items set forth in paragraphs (a) to (c) of this subdivision;**
- 741 **(100) "Tobacco", cigarettes, cigars, chewing or pipe tobacco, or any other item that**
742 **contains tobacco;**
- 743 **(101) "Use", the exercise of any right or power over tangible personal property**
744 **incident to the ownership or control of that property, except that it does not include the**
745 **temporary storage of property in this state for subsequent use outside the state, or the sale**
746 **of the property in the regular course of business;**
- 747 **(102) "Use-based exemption", an exemption based on a specified use of the product**
748 **by the purchaser;**
- 749 **(103) "Vendor", every person engaged in making sales of tangible personal**
750 **property by mail order, by advertising, by agent or peddling tangible personal property,**
751 **soliciting or taking orders for sales of tangible personal property, for storage, use or**
752 **consumption in this state, all salesmen, solicitors, hawkers, representatives, consignees,**
753 **peddlers or canvassers, as agents of the dealers, distributors, consignors, supervisors,**
754 **principals or employers under whom they operate or from whom they obtain the tangible**
755 **personal property sold by them, and every person who maintains a place of business in this**
756 **state, maintains a stock of goods in this state, or engages in business activities within this**
757 **state and every person who engages in this state in the business of acting as a selling agent**
758 **for persons not otherwise vendors as defined in this subdivision. Irrespective of whether**
759 **they are making sales on their own behalf or on behalf of the dealers, distributors,**
760 **consignors, supervisors, principals or employers, they must be regarded as vendors and**
761 **the dealers, distributors, consignors, supervisors, principals or employers must be**
762 **regarded as vendors for the purposes of sections 144.600 to 144.745. A person shall not be**
763 **considered a vendor for the purposes of sections 144.600 to 144.745 if all of the following**
764 **apply:**

765 **(a) The person's total gross receipts did not exceed five hundred thousand dollars**
766 **in this state, or twelve and one-half million dollars in the entire United States, in the**
767 **immediately preceding calendar year;**

768 **(b) The person maintains no place of business in this state; and**

769 **(c) The person has no selling agents in this state.**

770 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other
771 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections
772 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning
773 given it in section 700.010.

774 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October
2 1, 1997, the tax levied and imposed pursuant to sections 144.010 to 144.525 and sections
3 144.600 to 144.746 on all retail sales of food **and food ingredients** shall be at the rate of one
4 percent. The revenue derived from the one percent rate pursuant to this section shall be
5 deposited by the state treasurer in the school district trust fund and shall be distributed as
6 provided in section 144.701.

7 2. [For the purposes of this section, the term "food" shall include only those products and
8 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal
9 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it
10 may be amended hereafter, and shall include food dispensed by or through vending machines.
11 For the purpose of this section,] Except for **food sold through** vending [machine sales, the term
12 "food"] **machines, subsection 1 of this section** shall not [include] **apply to** food or drink sold
13 by any establishment where the gross receipts derived from the sale of food prepared by such
14 establishment for immediate consumption on or off the premises of the establishment constitutes
15 more than eighty percent of the total gross receipts of that establishment, regardless of whether
16 such prepared food is consumed on the premises of that establishment, including, but not limited
17 to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

144.022. 1. In the case of a bundled transaction that includes any of the following:
2 **telecommunication service, ancillary service, internet access, or audio or video**
3 **programming service:**

4 **(1) If the price is attributable to products that are taxable and products that are**
5 **nontaxable, the portion of the price attributable to the nontaxable products may be subject**
6 **to tax unless the provider can identify by reasonable and verifiable standards such portion**
7 **from its books and records that are kept in the regular course of business for other**
8 **purposes, including, but not limited to, nontax purposes;**

9 **(2) If the price is attributable to products that are subject to tax at different tax**
10 **rates, the total price shall be treated as attributable to the products subject to tax at the**
11 **highest tax rate unless the provider can identify by reasonable and verifiable standards the**
12 **portion of the price attributable to the products subject to tax at the lower rate from its**
13 **books and records that are kept in the regular course of business for other purposes,**
14 **including, but not limited to, nontax purposes;**

15 **(3) The provisions of this section shall apply unless otherwise provided by federal**
16 **law.**

17 **2. In the case of a transaction that includes an optional computer software**
18 **maintenance contract for prewritten computer software, the following provisions apply:**

19 **(1) If an optional computer software maintenance contract only obligates the**
20 **vendor to provide upgrades and updates, it shall be characterized as a sale of prewritten**
21 **computer software;**

22 **(2) If an optional computer software maintenance contract only obligates the**
23 **vendor to provide support services, it shall be characterized as a sale of services and not**
24 **a sale of tangible personal property;**

25 **(3) If an optional computer software maintenance contract is a bundled transaction**
26 **in which both taxable and nontaxable or exempt products that are not separately itemized**
27 **on the invoice or similar billing document, the purchase price under the contract shall be**
28 **taxable.**

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

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

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be
16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing

17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide
22 registration law (sections 281.220 to 281.310) which are to be used in connection with the
23 growth or production of crops, fruit trees or orchards applied before, during, or after planting,
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which
25 are to be sold ultimately in processed form at retail;

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

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

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

52 recovery processing plant shall qualify under the provisions of this section regardless of
53 ownership of the material being recovered;

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

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

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

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

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

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

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

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

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

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

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

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

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

103 (18) All sales of [insulin and prosthetic or orthopedic devices as defined on January 1,
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of
105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
108 administer those items, including samples and materials used to manufacture samples which may
109 be dispensed by a practitioner authorized to dispense such samples and all sales or rental of
110 medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and
111 ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille
112 writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with
113 one or more physical or mental disabilities to enable them to function more independently, all
114 sales or rental of scooters, reading machines, electronic print enlargers and magnifiers, electronic
115 alternative and augmentative communication devices, and items used solely to modify motor
116 vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of]
117 over-the-counter [or nonprescription] drugs to individuals with disabilities **and all sales of**
118 **drugs, durable medical equipment, prosthetic devices, and mobility enhancing equipment,**
119 and drugs required by the Food and Drug Administration to meet the over-the-counter drug
120 product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care
121 practitioner licensed to prescribe;

122 (19) All sales made by or to religious and charitable organizations and institutions in
123 their religious, charitable or educational functions and activities and all sales made by or to all

124 elementary and secondary schools operated at public expense in their educational functions and
125 activities;

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

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

142 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
143 of feed additives, medications or vaccines administered to livestock or poultry in the production
144 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
145 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
146 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
147 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
148 defined in section 142.028, natural gas, propane, and electricity used by an eligible new
149 generation cooperative or an eligible new generation processing entity as defined in section
150 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and
151 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed
152 additives" means tangible personal property which, when mixed with feed for livestock or
153 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term
154 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted
155 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark
156 the application of pesticides and herbicides for the production of crops, livestock or poultry. As
157 used in this subdivision, the term "farm machinery and equipment" means new or used farm
158 tractors and such other new or used farm machinery and equipment and repair or replacement
159 parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary

160 mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively,
161 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,
162 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and
163 one-half of each purchaser's purchase of diesel fuel therefor which is:

164 (a) Used exclusively for agricultural purposes;

165 (b) Used on land owned or leased for the purpose of producing farm products; and

166 (c) Used directly in producing farm products to be sold ultimately in processed form or
167 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
168 ultimately in processed form at retail;

169 (23) Except as otherwise provided in section 144.032, all sales of metered water service,
170 electricity, [electrical current, natural, artificial or propane gas, wood, coal or home heating oil]
171 **piped natural or artificial gas, or other fuels delivered by the seller** for domestic use [and
172 in any city not within a county, all sales of metered or unmetered water service for domestic use]:

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

181 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
182 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
183 with and approved by the Missouri public service commission. Sales and purchases made
184 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf
185 of the occupants of residential apartments or condominiums through a single or master meter,
186 including service for common areas and facilities and vacant units, shall be considered as sales
187 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales
188 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
189 service rate classification and the provision of service thereunder shall be conclusive as to
190 whether or not the utility must charge sales tax;

191 (c) Each person making domestic use purchases of [services or property] **electricity,
192 piped natural or artificial gas, or other fuels delivered by the seller** and who uses any portion
193 of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the
194 fourth month following the year of purchase, and without assessment, notice or demand, file a
195 return and pay sales tax on that portion of nondomestic purchases. Each person making

196 nondomestic purchases of [services or property] **electricity, piped natural or artificial gas, or**
197 **other fuels delivered by the seller** and who uses any portion of the [services or property]
198 **electricity, piped natural or artificial gas, or other fuels delivered by the seller** so purchased
199 for domestic use, and each person making domestic purchases on behalf of occupants of
200 residential apartments or condominiums through a single or master meter, including service for
201 common areas and facilities and vacant units, under a nonresidential utility service rate
202 classification may, between the first day of the first month and the fifteenth day of the fourth
203 month following the year of purchase, apply for credit or refund to the director of revenue and
204 the director shall give credit or make refund for taxes paid on the domestic use portion of the
205 purchase. The person making such purchases on behalf of occupants of residential apartments
206 or condominiums shall have standing to apply to the director of revenue for such credit or refund;

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

210 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, [4061,] 4071,
211 4081, [4091,] 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director
212 of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales
213 taxes on such excise taxes;

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

219 (27) All sales made to an interstate compact agency created pursuant to sections 70.370
220 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such
221 agency as provided pursuant to the compact;

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

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

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

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

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

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

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

241 (35) All sales of feed which are developed for and used in the feeding of pets owned by
242 a commercial breeder when such sales are made to a commercial breeder, as defined in section
243 273.325, and licensed pursuant to sections 273.325 to 273.357;

244 (36) All purchases by a contractor on behalf of an entity located in another state,
245 provided that the entity is authorized to issue a certificate of exemption for purchases to a
246 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
247 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
248 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
249 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
250 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
251 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
252 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
253 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
254 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
255 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
256 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
257 or remodeling facilities for the following:

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

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

263 (37) All sales or other transfers of tangible personal property to a lessor who leases the
264 property under a lease of one year or longer executed or in effect at the time of the sale or other
265 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
266 238.010 to 238.100;

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

273 (39) All purchases by a sports complex authority created under section 64.920, and all
274 sales of utilities by such authority at the authority's cost that are consumed in connection with
275 the operation of a sports complex leased to a professional sports team;

276 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement
277 parts, and equipment purchased for use directly upon, and for the modification, replacement,
278 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

279 (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or
280 similar places of business for use in the normal course of business and money received by a
281 shooting range or similar places of business from patrons and held by a shooting range or similar
282 place of business for redistribution to patrons at the conclusion of a shooting event;

283 **(42) All sales of new light aircraft, light aircraft kits, light aircraft parts or**
284 **components manufactured or substantially completed within this state, when such new**
285 **light aircraft, light aircraft kits, light aircraft parts or components are sold by the**
286 **manufacturer to a qualified purchaser. The director of revenue shall prescribe the manner**
287 **for a purchaser of a light aircraft, light aircraft kit, parts or components to establish that**
288 **such person is a qualified purchaser and is eligible for the exemption established in this**
289 **section;**

290 **(43) All sales of computer printouts, computer output or microfilm or microfiche**
291 **and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain**
292 **for his or her own use the desired information contained in such computer printouts,**
293 **computer output on microfilm or microfiche and computer-assisted photo compositions;**

294 **(44) All sales of motor fuel, as defined in section 142.800, used in any watercraft,**
295 **as defined in section 306.010.**

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 of
6 [metered water services,] electricity, [electrical current and natural, artificial or propane gas,
7 wood, coal, or home heating oil] **piped natural or artificial gas, or other fuels delivered by**

8 **the seller** for domestic use only. Such tax shall be administered by the department of revenue
9 and assessed by the retailer in the same manner as any other city, county, or hospital district sales
10 tax. Domestic use shall be determined in the same manner as the determination of domestic use
11 for exemption of such sales from the state sales tax under the provisions of section 144.030.

**144.040. 1. (1) All retail sales in Missouri, excluding leases and rentals, of tangible
2 personal property or digital goods shall be sourced to the location where the order is
3 received by the seller.**

4 **(2) This subsection shall apply only if:**

5 **(a) The location where receipt of the product by the purchaser occurs is determined
6 in accordance with subsection 2 of this section; and**

7 **(b) At the time the order is received, the recordkeeping system of the seller used to
8 calculate the proper amount of sales or use tax to be imposed captures the location where
9 the order is received.**

10 **(3) When the sale is sourced under this section to the location where the order is
11 received by the seller, only the sales tax for the location where the order is received by the
12 seller may be levied. No additional sales or use tax based on the location where the product
13 is delivered to the purchaser may be levied on that sale. The purchaser shall not be entitled
14 to any refund if the combined state and local rate or rates at the location where the product
15 is received by the purchaser is lower than the rate where the order is received by the seller.**

16 **(4) A purchaser shall have no additional liability to the state for tax, penalty or
17 interest on a sale for which the purchaser remits tax to the seller in the amount invoiced
18 by the seller if such invoice amount is calculated at either the rate applicable to the location
19 where receipt by the purchaser occurs or at the rate applicable to the location where the
20 order is received by the seller. A purchaser may rely on a written representation by the
21 seller as to the location where the order for such sale was received by the seller. When the
22 purchaser does not have a written representation by the seller as to the location where the
23 order for such sale was received by the seller, the purchaser may use a location indicated
24 by a business address for the seller that is available from the business records of the
25 purchaser that are maintained in the ordinary course of the purchaser's business to
26 determine the rate applicable to the location where the order was received.**

27 **(5) The location where the order is received by or on behalf of the seller means the
28 physical location of a seller or third party such as an established outlet, office location or
29 automated order receipt system operated by or on behalf of the seller where an order is
30 initially received by or on behalf of the seller and not where the order may be subsequently
31 accepted, completed or fulfilled. An order is received when all of the information from the
32 purchaser necessary to the determination whether the order can be accepted has been**

33 received by or on behalf of the seller. The location from which a product is shipped shall
34 not be used in determining the location where the order is received by the seller.

35 (6) When taxable services are sold with tangible personal property or digital
36 products pursuant to a single contract or in the same transaction, are billed on the same
37 billing statement or statements, and, because of the application of this section, would be
38 sourced to different jurisdictions, this subsection shall apply to determine the source for
39 tax.

40 2. Except as provided in section 144.041, when the location where the order is
41 received by the seller and the location where the receipt of the product by the purchaser
42 (or the purchaser's donee, designated as such by the purchaser) occurs are in different
43 states, the retail sale, excluding lease or rental, of a product shall be sourced as follows:

44 (1) When the product is received by the purchaser at a business location of the
45 seller, the sale shall be sourced to such business location;

46 (2) When the product is not received by the purchaser at a business location of the
47 seller, the sale shall be sourced to the location where receipt by the purchaser (or the
48 purchaser's donee, designated as such by the purchaser) occurs, including the location
49 indicated by instructions for delivery to the purchaser or donee, known to the seller;

50 (3) When subdivisions (1) and (2) of this subsection do not apply, the sale shall be
51 sourced to the location indicated by an address for the purchaser that is available from the
52 business records of the seller that are maintained in the ordinary course of the seller's
53 business when use of this address does not constitute bad faith;

54 (4) When subdivisions (1), (2), and (3) of this subsection do not apply, the sale shall
55 be sourced to the location indicated by an address for the purchaser obtained during the
56 consummation of the sale, including the address of a purchaser's payment instrument, if
57 no other address is available, when use of this address does not constitute bad faith;

58 (5) When none of the previous rules of subdivisions (1), (2), (3), and (4) of this
59 subsection do not apply, including the circumstances in which the seller is without
60 sufficient information to apply the previous rules, then the location will be determined by
61 the address from which tangible personal property was shipped, from which the digital
62 good or computer software delivered electronically was first available for transmission
63 from the seller, or from which the service was provided (disregarding for these purposes
64 any location that merely provided the digital transfer of the product sold).

65 3. Notwithstanding subsections 1 and 2 of this section, all sales of motor vehicles,
66 trailers, semi-trailers, watercraft and aircraft that do not qualify as transportation
67 equipment shall be sourced to the address of the owner thereof.

68 **4. The lease or rental of tangible personal property, other than property identified**
69 **in subsection 2 or 3 of this section, shall be sourced as follows:**

70 **(1) For a lease or rental that requires recurring periodic payments, the first**
71 **periodic payment is sourced the same as a retail sale in accordance with the provisions of**
72 **subsection 1 of this section. Periodic payments made subsequent to the first payment are**
73 **sourced to the primary property location for each period covered by the payment. The**
74 **primary property location shall be as indicated by an address for the property provided**
75 **by the lessee that is available to the lessor from its records maintained in the ordinary**
76 **course of business, when use of this address does not constitute bad faith. The property**
77 **location shall not be altered by intermittent use at different locations, such as use of**
78 **business property that accompanies employees on business trips and service calls;**

79 **(2) For a lease or rental that does not require recurring periodic payments, the**
80 **payment is sourced the same as a retail sale in accordance with the provisions of subsection**
81 **1 of this section;**

82 **(3) This subsection does not affect the imposition or computation of sales or use tax**
83 **on leases or rentals based on a lump sum or accelerated basis, or on the acquisition of**
84 **property for lease.**

85 **5. The lease or rental of motor vehicles, trailers, semi-trailers, or aircraft that do**
86 **not qualify as transportation equipment, as defined in section 144.010, shall be sourced as**
87 **follows:**

88 **(1) For a lease or rental that requires recurring periodic payments, each periodic**
89 **payment is sourced to the primary property location. The primary property location shall**
90 **be as indicated by an address for the property provided by the lessee that is available to**
91 **the lessor from its records maintained in the ordinary course of business, when use of such**
92 **address does not constitute bad faith. Such location shall not be altered by intermittent use**
93 **at different locations;**

94 **(2) For a lease or rental that does not require recurring periodic payments, the**
95 **payment is sourced the same as a retail sale in accordance with the provisions of subsection**
96 **1 of this section;**

97 **(3) This subsection does not affect the imposition or computation of sales or use tax**
98 **on leases or rentals based on a lump sum or accelerated basis, or on the acquisition of**
99 **property for lease.**

100 **6. The retail sale, including lease or rental, of transportation equipment shall be**
101 **sourced the same as a retail sale in accordance with the provisions of subsection 1 of this**
102 **section, notwithstanding the exclusion of lease or rental in subsection 1 of this section.**

144.041. 1. The retail sale of a product shall be sourced in accordance with section 144.040. The provisions of section 144.040 shall apply regardless of the characterization of a product as tangible personal property, a digital good, or a service. The provisions of section 144.040 shall only apply to determine a seller's obligation to pay or collect and remit sales or use tax with respect to the seller's retail sale of a product. The provisions of this subsection shall not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

2. Section 144.040 shall not apply to sales or use taxes levied on the following:

(1) Retail sales or transfers of watercraft, modular homes, manufactured homes, or mobile homes; and

(2) Telecommunications services and ancillary services.

144.042. 1. (1) A purchaser of advertising and promotional direct mail may provide the seller with either:

(a) A direct pay permit;

(b) An agreement certificate of exemption claiming direct mail (or other written statement approved, authorized or accepted by the state); or

(c) Information showing the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients.

(2) If the purchaser provides the permit, certificate or statement referred to in paragraph (a) or (b) of subdivision (1) of subsection 1 of this section, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay, or remit any tax on any transaction involving advertising and promotional direct mail to which the permit, certificate or statement applies. The purchaser shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered to the recipients and shall report and pay any applicable tax due.

(3) If the purchaser provides the seller information showing the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients, the seller shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered and shall collect and remit the applicable tax. In the absence of bad faith, the seller is relieved of any further obligation to collect any additional tax on the sale of advertising and promotional direct mail where the seller has sourced the sale according to the delivery information provided by the purchaser.

(4) If the purchaser does not provide the seller with any of the items listed in paragraph (a), (b) or (c) of subdivision (1) of subsection 1 of this section, the sale shall be sourced according to subdivision (5) of subsection 2 of section 144.040. The state to which

25 the advertising and promotional direct mail is delivered may disallow credit for tax paid
26 on sales sourced under this subdivision.

27 (5) Notwithstanding section 144.040, this subsection shall apply to sales of
28 advertising and promotional direct mail.

29 2. (1) Except as otherwise provided in this subsection, sales of other direct mail are
30 sourced in accordance with subdivision (3) of subsection 2 of section 144.040.

31 (2) A purchaser of other direct mail may provide the seller with either:

32 (a) A direct pay permit; or

33 (b) An agreement certificate of exemption claiming direct mail (or other written
34 statement approved, authorized or accepted by the state).

35 (3) If the purchaser provides the permit, certificate or statement referred to in
36 paragraph (a) or (b) of subdivision (2) of this subsection, the seller, in the absence of bad
37 faith, is relieved of all obligations to collect, pay or remit any tax on any transaction
38 involving other direct mail to which the permit, certificate or statement apply.
39 Notwithstanding subdivision (1) of this subsection, the sale shall be sourced to the
40 jurisdictions to which the other direct mail is to be delivered to the recipients and the
41 purchaser shall report and pay applicable tax due.

42 (4) Notwithstanding section 144.040, this subsection shall apply to sales of other
43 direct mail.

44 3. (1) (a) This section applies to a transaction characterized under state law as the
45 sale of services only if the service is an integral part of the production and distribution of
46 printed material that meets the definition of direct mail.

47 (b) This section does not apply to any transaction that includes the development of
48 billing information or the provision of any data processing service that is more than
49 incidental regardless of whether advertising and promotional direct mail is included in the
50 same mailing.

51 (2) If a transaction is a bundled transaction that includes advertising and
52 promotion direct mail, this section applies only if the primary purpose of the transaction
53 is the sale of products or services that meet the definition of advertising and promotional
54 direct mail.

55 (3) Nothing in this section shall limit any purchaser's:

56 (a) Obligation for sales or use tax to any state to which the direct mail is delivered;

57 (b) Right under local, state, federal or constitutional law, to a credit for sales or use
58 taxes legally due and paid to other jurisdictions; or

59 (c) Right to a refund of sales or use taxes overpaid to any jurisdiction.

60 **(4) This section applies for purposes of uniformly sourcing direct mail transactions**
61 **and does not impose requirements on states regarding the taxation of products that meet**
62 **the definition of direct mail or to the application of sales for resale or other exemptions.**

144.043. 1. [As used in this section, the following terms mean:

2 (1) "Light aircraft", a light airplane that seats no more than four persons, with a gross
3 weight of three thousand pounds or less, which is primarily used for recreational flying or flight
4 training;

5 (2) "Light aircraft kit", factory manufactured parts and components, including engine,
6 propeller, instruments, wheels, brakes, and air frame parts which make up a complete aircraft kit
7 or partial kit designed to be assembled into a light aircraft and then operated by a qualified
8 purchaser for recreational and educational purposes;

9 (3) "Parts and components", manufactured light aircraft parts, including air frame and
10 engine parts, that are required by the qualified purchaser to complete a light aircraft kit, or spare
11 or replacement parts for an already completed light aircraft;

12 (4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit, parts or
13 components who is nonresident of this state, who will transport the light aircraft, light aircraft
14 kit, parts or components outside this state within ten days after the date of purchase, and who will
15 register any light aircraft so purchased in another state or country. Such purchaser shall not base
16 such aircraft in this state and such purchaser shall not be a resident of the state unless such
17 purchaser has paid sales or use tax on such aircraft in another state.

18 2. In addition to the exemptions granted under the provisions of section 144.030, there
19 shall also be specifically exempted from the provisions of sections 144.010 to 144.525, sections
20 144.600 to 144.748, section 238.235, and from the provisions of any local sales tax law, as
21 defined in section 32.085, and from the computation of the tax levied, assessed or payable under
22 sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, and under any local
23 sales tax law, as defined in section 32.085, all sales of new light aircraft, light aircraft kits, parts
24 or components manufactured or substantially completed within this state, when such new light
25 aircraft, light aircraft kits, parts or components are sold by the manufacturer to a qualified
26 purchaser. The director of revenue shall prescribe the manner for a purchaser of a light aircraft,
27 light aircraft kit, parts or components to establish that such person is a qualified purchaser and
28 is eligible for the exemption established in this section] **Except for the defined**
29 **telecommunication services in subsection 3 of this section, the sale of telecommunication**
30 **service sold on a call-by-call basis shall be sourced to:**

31 **(1) Each level of taxing jurisdiction where the call originates and terminates in that**
32 **jurisdiction; or**

33 **(2) Each level of taxing jurisdiction where the call either originates or terminates**
34 **and in which the service address is also located.**

35 **2. Except for the defined telecommunication services in subsection 3 of this section,**
36 **a sale of telecommunications services sold on a basis other than a call-by-call basis, is**
37 **sourced to the customer's place of primary use.**

38 **3. The sale of the following telecommunication services shall be sourced to each**
39 **level of taxing jurisdiction as follows:**

40 **(1) A sale of mobile telecommunications services other than air-to-ground**
41 **radiotelephone service and prepaid calling service, is sourced to the customer's place of**
42 **primary use as required by the Mobile Telecommunications Sourcing Act;**

43 **(2) A sale of post-paid calling service is sourced to the origination point of the**
44 **telecommunications signal as first identified by either:**

45 **(a) The seller's telecommunications system; or**

46 **(b) Information received by the seller from its service provider, where the system**
47 **used to transport such signals is not that of the seller;**

48 **(3) A sale of prepaid calling service or a sale of a prepaid wireless calling service**
49 **is sourced in accordance with section 144.040, provided however, in the case of a sale of**
50 **prepaid wireless calling service, the rule provided in subdivision (5) of subsection 2 of**
51 **section 144.040 shall include as an option the location associated with the mobile telephone**
52 **number;**

53 **(4) A sale of a private communication service is sourced as follows:**

54 **(a) Service for a separate charge related to a customer channel termination point**
55 **is sourced to each level of jurisdiction in which such customer channel termination point**
56 **is located;**

57 **(b) Service where all customer termination points are located entirely within one**
58 **jurisdiction or levels of jurisdiction is sourced in such jurisdiction in which the customer**
59 **channel termination points are located;**

60 **(c) Service for segments of a channel between two customer channel termination**
61 **points located in different jurisdictions and which segment of channel are separately**
62 **charged is sourced fifty percent in each level of jurisdiction in which the customer channel**
63 **termination points are located; and**

64 **(d) Service for segments of a channel located in more than one jurisdiction or levels**
65 **of jurisdiction and which segments are not separately billed is sourced in each jurisdiction**
66 **based on the percentage determined by dividing the number of customer channel**
67 **termination points in such jurisdiction by the total number of customer channel**
68 **termination points.**

69 **4. The sale of internet access service is sourced to the customer's place of primary**
70 **use.**

71 **5. The sale of an ancillary service is sourced to the customer's place of primary use.**

144.049. 1. [For purposes of this section, the following terms mean:

2 (1) "Clothing", any article of wearing apparel, including footwear, intended to be worn
3 on or about the human body. The term shall include but not be limited to cloth and other
4 material used to make school uniforms or other school clothing. Items normally sold in pairs
5 shall not be separated to qualify for the exemption. The term shall not include watches,
6 watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt
7 buckles; and

8 (2) "Personal computers", a laptop, desktop, or tower computer system which consists
9 of a central processing unit, random access memory, a storage drive, a display monitor, and a
10 keyboard and devices designed for use in conjunction with a personal computer, such as a disk
11 drive, memory module, compact disk drive, daughterboard, digitalizer, microphone, modem,
12 motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user
13 operating system, soundcard, or video card;

14 (3) "School supplies", any item normally used by students in a standard classroom for
15 educational purposes, including but not limited to textbooks, notebooks, paper, writing
16 instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk,
17 maps, and globes. The term shall not include watches, radios, CD players, headphones, sporting
18 equipment, portable or desktop telephones, copiers or other office equipment, furniture, or
19 fixtures. School supplies shall also include computer software having a taxable value of three
20 hundred fifty dollars or less.

21 2.] In each year beginning on or after January 1, 2005, there is hereby specifically
22 exempted from state sales tax law all retail sales of any article of clothing having a taxable value
23 of one hundred dollars or less[,] ; all retail sales of school supplies, **school art supplies, and**
24 **school instructional materials** not to exceed fifty dollars per purchase[,] ; all **prewritten**
25 computer software with a taxable value of three hundred fifty dollars or less[,] ; and all retail
26 sales of [personal] computers [or computer peripheral devices] **and school computer supplies**
27 not to exceed three thousand five hundred dollars, during a three-day period beginning at 12:01
28 a.m. on the first Friday in August and ending at midnight on the Sunday following.

29 [3. If the governing body of any political subdivision adopted an ordinance that applied
30 to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax
31 holiday to apply to such political subdivision's local sales tax, then, notwithstanding any
32 provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such
33 political subdivision's local sales tax. However, any such political subdivision may enact an

34 ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political
35 subdivision must notify the department of revenue not less than forty-five calendar days prior
36 to the beginning date of the sales tax holiday occurring in that year of any ordinance or order
37 rescinding an ordinance or order to opt out.

38 4.] 2. This section shall not apply to any sales which take place within the Missouri state
39 fairgrounds.

40 [5.] 3. This section applies to sales of items bought for personal use only.

41 [6. After the 2005 sales tax holiday, any political subdivision may, by adopting an
42 ordinance or order, choose to prohibit future annual sales tax holidays from applying to its local
43 sales tax. After opting out, the political subdivision may rescind the ordinance or order. The
44 political subdivision must notify the department of revenue not less than forty-five calendar days
45 prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or
46 order rescinding an ordinance or order to opt out.

47 7.] 4. This section may not apply to any retailer when less than two percent of the
48 retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer
49 a sales tax refund in lieu of the sales tax holiday.

144.054. 1. As used in this section, the following terms mean:

2 (1) "Processing", any mode of treatment, act, or series of acts performed upon materials
3 to transform or reduce them to a different state or thing, including treatment necessary to
4 maintain or preserve such processing by the producer at the production facility;

5 (2) "Recovered materials", those materials which have been diverted or removed from
6 the solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent
7 separation and processing.

8 2. In addition to all other exemptions granted under this chapter, there is hereby
9 specifically exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to
10 144.761, and from the computation of the tax levied, assessed, or payable under sections 144.010
11 to 144.525 and 144.600 to 144.761,] **this chapter and from the computation of the tax levied,
12 assessed, or payable under this chapter** electrical energy and gas, whether natural, artificial,
13 or propane, water, coal, and energy sources, chemicals, machinery, equipment, and materials
14 used or consumed in the manufacturing, processing, compounding, mining, or producing of any
15 product, or used or consumed in the processing of recovered materials, or used in research and
16 development related to manufacturing, processing, compounding, mining, or producing any
17 product. [The exemptions granted in this subsection shall not apply to local sales taxes as
18 defined in section 32.085 and the provisions of this subsection shall be in addition to any state
19 and local sales tax exemption provided in section 144.030.]

20 3. In addition to all other exemptions granted under this chapter, there is hereby
21 specifically exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to
22 144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from
23 the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and
24 144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section
25 32.085] **this chapter and from the computaton of the tax levied, assessed, and payable**
26 **under this chapter**, all utilities, machinery, and equipment used or consumed directly in
27 television or radio broadcasting and all sales and purchases of tangible personal property,
28 utilities, services, or any other transaction that would otherwise be subject to the state or local
29 sales or use tax when such sales are made to or purchases are made by a contractor for use in
30 fulfillment of any obligation under a defense contract with the United States government, and
31 all sales and leases of tangible personal property by any county, city, incorporated town, or
32 village, provided such sale or lease is authorized under chapter 100, and such transaction is
33 certified for sales tax exemption by the department of economic development, and tangible
34 personal property used for railroad infrastructure brought into this state for processing,
35 fabrication, or other modification for use outside the state in the regular course of business.

36 4. In addition to all other exemptions granted under this chapter, there is hereby
37 specifically exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to
38 144.761, and section 238.235, and the local sales tax law as defined in section 32.085, and from
39 the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and
40 144.600 to 144.761, and section 238.235, and the local sales tax law as defined in section
41 32.085] **this chapter and from the computation of the tax levied, assessed, and payable**
42 **under this chapter**, all sales and purchases of tangible personal property, utilities, services, or
43 any other transaction that would otherwise be subject to the state or local sales or use tax when
44 such sales are made to or purchases are made by a private partner for use in completing a project
45 under sections 227.600 to 227.669.

144.070. 1. At the time the owner of any new or used motor vehicle, trailer, boat, or
2 outboard motor which was acquired in a transaction subject to sales tax under the Missouri sales
3 tax law makes application to the director of revenue for an official certificate of title and the
4 registration of the motor vehicle, trailer, boat, or outboard motor as otherwise provided by law,
5 the owner shall present to the director of revenue evidence satisfactory to the director of revenue
6 showing the purchase price exclusive of any charge incident to the extension of credit paid by
7 or charged to the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard
8 motor, or that no sales tax was incurred in its acquisition, and if sales tax was incurred in its
9 acquisition, the applicant shall pay or cause to be paid to the director of revenue the sales tax
10 provided by the Missouri sales tax law in addition to the registration fees now or hereafter

11 required according to law, and the director of revenue shall not issue a certificate of title for any
12 new or used motor vehicle, trailer, boat, or outboard motor subject to sales tax as provided in the
13 Missouri sales tax law until the tax levied for the sale of the same under sections 144.010 to
14 144.510 has been paid as provided in this section or is registered under the provisions of
15 subsection 5 of this section.

16 2. [As used in subsection 1 of this section, the term "purchase price" shall mean the total
17 amount of the contract price agreed upon between the seller and the applicant in the acquisition
18 of the motor vehicle, trailer, boat, or outboard motor, regardless of the medium of payment
19 therefor.

20 3.] In the event that the purchase price is unknown or undisclosed, or that the evidence
21 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisalment by
22 the director.

23 [4.] 3. The director of the department of revenue shall endorse upon the official
24 certificate of title issued by the director upon such application an entry showing that such sales
25 tax has been paid or that the motor vehicle, trailer, boat, or outboard motor represented by such
26 certificate is exempt from sales tax and state the ground for such exemption.

27 [5.] 4. Any person, company, or corporation engaged in the business of renting or leasing
28 motor vehicles, trailers, boats, or outboard motors, which are to be used exclusively for rental
29 or lease purposes, and not for resale, may apply to the director of revenue for authority to operate
30 as a leasing company. Any company approved by the director of revenue may pay the tax due
31 on any motor vehicle, trailer, boat, or outboard motor as required in section 144.020 at the time
32 of registration thereof or in lieu thereof may pay a sales tax as provided in sections 144.010,
33 144.020, 144.070 and 144.440. A sales tax shall be charged to and paid by a leasing company
34 which does not exercise the option of paying in accordance with section 144.020, on the amount
35 charged for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard
36 motor is domiciled in this state. Any motor vehicle, trailer, boat, or outboard motor which is
37 leased as the result of a contract executed in this state shall be presumed to be domiciled in this
38 state.

39 [6.] 5. Any corporation may have one or more of its divisions separately apply to the
40 director of revenue for authorization to operate as a leasing company, provided that the
41 corporation:

42 (1) Has filed a written consent with the director authorizing any of its divisions to apply
43 for such authority;

44 (2) Is authorized to do business in Missouri;

45 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from
46 one of its divisions to another of its divisions as a sale at retail;

47 (4) Has registered under the fictitious name provisions of sections 417.200 to 417.230
48 each of its divisions doing business in Missouri as a leasing company; and

49 (5) Operates each of its divisions on a basis separate from each of its other divisions.
50 However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a
51 corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to
52 sections 301.550 to 301.573 the provisions in subdivision (3) of this subsection shall not apply.

53 [7.] 6. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to
54 charge and collect sales tax as provided in this section, the owner shall make application to the
55 director of revenue for a permit to operate as a motor vehicle, trailer, boat, or outboard motor
56 leasing company. The director of revenue shall promulgate rules and regulations determining
57 the qualifications of such a company, and the method of collection and reporting of sales tax
58 charged and collected. Such regulations shall apply only to owners of motor vehicles, trailers,
59 boats, or outboard motors, electing to qualify as motor vehicle, trailer, boat, or outboard motor
60 leasing companies under the provisions of subsection 5 of this section, and no motor vehicle
61 renting or leasing, trailer renting or leasing, or boat or outboard motor renting or leasing
62 company can come under sections 144.010, 144.020, 144.070 and 144.440 unless all motor
63 vehicles, trailers, boats, and outboard motors held for renting and leasing are included.

64 [8.] 7. Beginning July 1, 2010, any motor vehicle dealer licensed under section 301.560
65 engaged in the business of selling motor vehicles or trailers may apply to the director of revenue
66 for authority to collect and remit the sales tax required under this section on all motor vehicles
67 sold by the motor vehicle dealer. A motor vehicle dealer receiving authority to collect and remit
68 the tax is subject to all provisions under sections 144.010 to 144.525. Any motor vehicle dealer
69 authorized to collect and remit sales taxes on motor vehicles under this subsection shall be
70 entitled to deduct and retain an amount equal to two percent of the motor vehicle sales tax
71 pursuant to section 144.140. Any amount of the tax collected under this subsection that is
72 retained by a motor vehicle dealer pursuant to section 144.140 shall not constitute state revenue.
73 In no event shall revenues from the general revenue fund or any other state fund be utilized to
74 compensate motor vehicle dealers for their role in collecting and remitting sales taxes on motor
75 vehicles. In the event this subsection or any portion thereof is held to violate article IV, section
76 30(b) of the Missouri Constitution, no motor vehicle dealer shall be authorized to collect and
77 remit sales taxes on motor vehicles under this section. No motor vehicle dealer shall seek
78 compensation from the state of Missouri or its agencies if a court of competent jurisdiction
79 declares that the retention of two percent of the motor vehicle sales tax is unconstitutional and
80 orders the return of such revenues.

144.080. 1. Every person receiving any payment or consideration upon the sale of
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010

3 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at
4 retail and is subject to the tax levied in section 144.020. The person shall be responsible not only
5 for the collection of the amount of the tax imposed on the sale or service to the extent possible
6 under the provisions of section 144.285, but shall, on or before the last day of the month
7 following each calendar quarterly period of three months, file a return with the director of
8 revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for
9 the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied
10 in section 144.020, except as provided in subsections 2 and 3 of this section. The director of
11 revenue may promulgate rules or regulations changing the filing and payment requirements of
12 sellers, but shall not require any seller to file and pay more frequently than required in this
13 section.

14 2. [Where the aggregate amount levied and imposed upon a seller by section 144.020 is
15 in excess of two hundred and fifty dollars for either the first or second month of a calendar
16 quarter, the seller shall file a return and pay such aggregate amount for such months to the
17 director of revenue by the twentieth day of the succeeding month.

18 3.] Where the aggregate amount levied and imposed upon a seller by section 144.020 is
19 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit
20 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or
21 before January thirty-first of the succeeding year.

22 [4.] 3. The seller of any property or person rendering any service, subject to the tax
23 imposed by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property
24 or the recipient of the service to the extent possible under the provisions of section 144.285, but
25 the seller's inability to collect any part or all of the tax does not relieve the seller of the obligation
26 to pay to the state the tax imposed by section 144.020; except that the collection of the tax
27 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided
28 in sections 144.070 and 144.440.

29 [5. It shall be unlawful for] 4. Any person [to] **may** advertise or hold out or state to the
30 public or to any customer directly [or indirectly] that the tax or any part thereof imposed by
31 sections 144.010 to 144.525, and required to be collected by the person, will be assumed or
32 absorbed by the person, [or that it will not be separately stated and added to the selling price of
33 the] **provided that the amount of tax assumed or absorbed shall be stated on any invoice**
34 **or receipt for the property sold or service rendered**[, or if added, that it or any part thereof will
35 be refunded]. **Failure to separately state such assumed or absorbed tax on the invoice or**
36 **receipt shall be unlawful, and** any person violating any of the provisions of this section shall
37 be guilty of a misdemeanor. **This subsection shall not apply to any retailer prohibited from**
38 **collecting and remitting sales tax under section 66.630.**

144.082. 1. The director shall participate in an online registration system that will
2 allow sellers to register in this state and other member states.

3 2. By registering, the seller agrees to collect and remit sales and use taxes for all
4 taxable sales into this state as well as the other member states, including member states
5 joining after the seller's registration. Withdrawal or revocation of this state from the
6 agreement shall not relieve a seller of its responsibility to remit taxes previously or
7 subsequently collected on behalf of this state.

8 3. If the seller has a requirement to register prior to registering under the
9 agreement, such seller shall obtain a retail sales license under section 144.083 and register
10 under section 144.650.

11 4. Registration with the central registration system and the collection of sales and
12 use taxes in this state shall not be used as a factor in determining whether the seller has
13 nexus with this state for any tax at any time.

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, 2012**, 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.]

**144.084. 1. The director shall promulgate rules and regulations for remittance of
2 returns. Such rules shall:**

3 **(1) Allow for electronic payments by all remitters by both ACH credit and ACH
4 debit;**

5 **(2) Provide an alternative method for making "same day" payments if an electronic
6 funds transfer fails;**

7 **(3) Provide that if a due date falls on a legal banking holiday in the state, the taxes
8 shall be due on the next succeeding business day; and**

9 **(4) Require that any data that accompanies a remittance be formatted using
10 uniform tax type and payment type codes approved by the streamlined sales and use tax
11 governing board.**

12 **2. All model 1, model 2, and model 3 sellers shall file returns electronically. Any
13 model 1, model 2, or model 3 seller shall submit its sales and use tax returns in a simplified
14 format approved by the director at such times as may be prescribed by the director.**

144.100. 1. Every person making any taxable sales of property or service, except
2 transactions provided for in sections 144.070 and 144.440, individually or by duly authorized

3 officer or agent, shall make and file a written return with the director of revenue in such manner
4 as he may prescribe.

5 2. The returns shall be on blanks designed and furnished by the director of the
6 department of revenue and shall be filed at the times provided in sections 144.080 and 144.090.
7 The returns shall [show the amount of gross receipts from sales of taxable property and services
8 by the person and the amount of tax due thereon by that person during and for the period covered
9 by the return] **state:**

10 (1) **The name and address of the retailer;**

11 (2) **The total amount of gross sales of all tangible personal property and taxable
12 services rendered by the retailer during the period for which the return is made;**

13 (3) **The total amount received during the period for which the return is made on
14 charge and time sales of tangible personal property made and taxable services rendered
15 prior to the period for which the return is made;**

16 (4) **Deductions allowed by law from such total amount of gross sales and from total
17 amount received during the period for which the return is made on such charge and time
18 sales;**

19 (5) **Receipts during the period for which the return is made from the total amount
20 of sales of tangible personal property and taxable services rendered during such period in
21 the course of such business, after deductions allowed by law have been made;**

22 (6) **Receipts during the period for which the return is made from charge and time
23 sales of tangible personal property made and taxable services rendered prior to such
24 period in the course of such business, after deductions allowed by law have been made;**

25 (7) **Gross receipts during the period for which the return is made from sales of
26 tangible personal property and taxable services rendered in the course of such business
27 upon the basis of which the tax is imposed; and**

28 (8) **Such other pertinent information as the director may require.**

29 3. **In making such return, the retailer shall determine the market value of any
30 consideration, other than money, received in connection with the sale of any tangible
31 personal property in the course of the business and shall include such value in the return.
32 Such value shall be subject to review and revision by the director as hereinafter provided.
33 Refunds made by a retailer during the period for which the return is made on account of
34 tangible personal property returned to the retailer shall be allowed as a deduction under
35 subdivision (4) of subsection 2 of this section in case the retailer has included the receipts
36 from such sale in a return made by such retailer and paid taxes on such sale. The retailer
37 shall, at the time of making such return, pay to the director the amount of tax owed, except
38 as otherwise provided in this section. The director may extend the time for making returns**

39 **and paying the tax required by this section for any period not to exceed sixty days under**
40 **such rules and regulations as the director of revenue may prescribe.**

41 **4. The director shall only require a single tax return for each taxing period and**
42 **such return shall include only the taxing jurisdictions in which the seller makes sales**
43 **within the state.** With each return, the person shall remit to the director of revenue the full
44 amount of the tax due.

45 [3.] **5.** In case of charge and time sales the gross receipts thereof shall be included as
46 sales in the returns as and when payments are received by the person, without any deduction
47 therefrom whatsoever.

48 [4.] **6.** If an error or omission is discovered in a return or a change be necessary to show
49 the true facts, the error may be corrected, the omission supplied, or the change made in the return
50 next filed with the director for the filing period immediately following the filing period in which
51 the error was made or the omission occurred, as prescribed by law, except that no refund under
52 this chapter shall be allowed for any amount of tax paid by a seller which is based upon charges
53 incident to credit card discounts. Any other omission or error must be corrected by filing an
54 amended return for the erroneously reported period if the amount of tax is less than that
55 originally reported, or an additional return if the amount of tax is greater than that originally
56 reported. An additional return shall be deemed filed on the date the envelope in which it is
57 mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment
58 of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope
59 containing the payment is postmarked or the date the payment is received by the director,
60 whichever is earlier. If a refund or credit results from the filing of an amended return, no refund
61 or credit shall be allowed unless an application for refund or credit is properly completed and
62 submitted to the director pursuant to section 144.190.

63 [5.] **7.** The amount of gross receipts from sales and the amount of tax due returned by
64 the person, as well as all matters contained in the return, is subject to review and revision in the
65 manner herein provided for the correction of the returns.

144.105. 1. A seller shall be allowed a deduction from taxable sales for bad debts
2 **attributable to taxable sales of such seller that have become uncollectable. Any deduction**
3 **taken that is attributed to bad debts shall not include interest.**

4 **2. The amount of the bad debt deduction shall be calculated pursuant to 26 U.S.C.**
5 **Section 166(b), except that such amount shall be adjusted to exclude financing charges or**
6 **interest, sales, or use taxes charged on the purchase price, uncollectable amounts on**
7 **property that remain in the possession of the seller until the full purchase price is paid, and**
8 **expenses incurred in attempting to collect any debt or repossessed property.**

9 **3. Bad debts may be deducted on the return for the period during which the bad**
10 **debt is written off as uncollectable in the seller's books and records and is eligible to be**
11 **deducted for federal income tax purposes. For purposes of this subsection, a seller who is**
12 **not required to file federal income tax returns may deduct a bad debt on a return filed for**
13 **the period in which the bad debt is written off as uncollectable in the seller's books and**
14 **records and would be eligible for a bad debt deduction for federal income tax purposes if**
15 **the seller was required to file a federal income tax return.**

16 **4. If a deduction is taken for a bad debt and the debt is subsequently collected in**
17 **whole or in part, the tax on the amount so collected shall be paid and reported on the**
18 **return filed for the period in which the collection is made.**

19 **5. When the amount of bad debt exceeds the amount of taxable sales for the period**
20 **during which the bad debt is written off, a refund claim may be filed by the seller within**
21 **the applicable statute of limitations for refund claim; however, the statute of limitations**
22 **shall be measured from the due date of the return on which the bad debt could first be**
23 **claimed.**

24 **6. Where filing responsibilities have been assumed by a certified service provider,**
25 **such service provider may claim, on behalf of the seller, any bad debt allowance provided**
26 **by this section. The certified service provider shall credit or refund the full amount of any**
27 **bad debt allowance or refund received to the seller.**

28 **7. For the purposes of reporting a payment received on a previously claimed bad**
29 **debt, any payments made on a debt or account shall first be applied proportionally to the**
30 **taxable price of the property or service and the sales tax thereon, and secondly to interest,**
31 **service charges, and any other charges.**

32 **8. In situations where the books and records of the seller, or certified service**
33 **provider on behalf of the seller, claiming the bad debt allowance support an allocation of**
34 **the bad debts among the member states, such an allocation shall be permitted.**

144.110. 1. The state shall review software submitted to the streamlined sales and
2 **use tax governing board for certification as a certified automated system (CAS) under**
3 **Section 501 of the streamlined sales and use tax agreement. Such review shall include a**
4 **review to determine that the program adequately classifies the state's product-based**
5 **exemptions. Upon completion of the review, the state shall certify to the governing board**
6 **its acceptance of the classifications made by the system. The state shall relieve a certified**
7 **service provider (CSP) or model 2 seller from liability to this state and its local**
8 **jurisdictions for failure to collect sales or use taxes resulting from the CSP or model 2**
9 **seller's reliance on the certification provided by the state.**

10 **2. The streamlined sales and use tax governing board and this state shall not be**
11 **responsible for classification of an item or transaction with the product-based exemptions.**
12 **The relief from liability provided in this section shall not be available for a CSP or model**
13 **2 seller that has incorrectly classified an item or transaction into a product-based**
14 **exemption certified by this state. This subsection shall apply to the individual listing of**
15 **items or transactions within a product definition approved by the governing board or the**
16 **state.**

17 **3. If the state determines that an item or transaction is incorrectly classified as to**
18 **its taxability, it shall notify the CSP or model 2 seller of the incorrect classification. The**
19 **CSP or model 2 seller shall have ten days to revise the classification after receipt of notice**
20 **from the state of the determination. Upon expiration of the ten days, such CSP or model**
21 **2 seller shall be liable for failure to collect the correct amount of sales or use taxes due and**
22 **owing to the state.**

144.123. 1. The director shall provide and maintain a database that describes
2 **boundary changes for all taxing jurisdictions and the effective dates of such changes for**
3 **sales and use tax purposes.**

4 **2. The director shall provide and maintain a database of all sales and use tax rates**
5 **for all taxing jurisdictions. For the identification of counties and cities, codes**
6 **corresponding to the rates shall be provided according to Federal Information Processing**
7 **Standards (FIPS) as developed by the National Institute of Standards and Technology. For**
8 **the identification of all other jurisdictions, codes corresponding to the rates shall be in a**
9 **format determined by the director.**

10 **3. The director shall provide and maintain a database that assigns each five- and**
11 **nine-digit zip code to the proper rates and taxing jurisdictions. The lowest combined tax**
12 **rate imposed in the zip code area shall apply if the area includes more than one tax rate in**
13 **any level of taxing jurisdiction. If a nine-digit zip code designation is not available for a**
14 **street address, or if a seller or a certified service provider (CSP) is unable to determine the**
15 **nine-digit zip code designation applicable to a purchase after exercising due diligence to**
16 **determine the designation, the seller or CSP may apply the rate for the five-digit zip code**
17 **area. For purposes of this section, there shall be a rebuttable presumption that a seller or**
18 **CSP has exercised due diligence if the seller has attempted to determine the nine-digit zip**
19 **code designation by utilizing software approved by the secretary that makes this**
20 **designation from the street address and the five-digit zip code applicable to a purchase.**

21 **4. The director may provide address-based boundary database records for**
22 **assigning taxing jurisdictions and associated rates which shall be in addition to the**
23 **requirements of subsection 3 of this section. The database records shall be in the same**

24 approved format as the database records required under subsection 3 of this section and
25 shall meet the requirements developed pursuant to the federal Mobile Telecommunications
26 Sourcing Act, 4 U.S.C. Section 119(a). If the director develops address-based assignment
27 database records pursuant to the agreement, sellers that register under the agreement shall
28 be required to use such database. A seller or CSP shall use such database records in place
29 of the five- and nine-digit zip code database records provided for in subsection 3 of this
30 section. If a seller or CSP is unable to determine the applicable rate and jurisdiction using
31 an address-based database record after exercising due diligence, the seller or CSP may
32 apply the nine-digit zip code designation applicable to a purchase. If a nine-digit zip code
33 designation is not available for a street address or if a seller or CSP is unable to determine
34 the nine-digit zip code designation applicable to a purchase after exercising due diligence
35 to determine the designation, the seller or CSP may apply the rate for the five-digit zip
36 code area. For the purposes of this section, there shall be a rebuttable presumption that
37 a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine
38 the tax rate and jurisdiction by utilizing software approved by the director and makes the
39 assignment from the address and zip code information applicable to the purchase. If the
40 director has met the requirements of subsection 3 of this section, the director may also elect
41 to certify vendor provided address-based databases for assigning tax rates and
42 jurisdictions. The databases shall be in the same approved format as the database records
43 under this section and meet the requirements developed pursuant to the federal Mobile
44 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies a
45 vendor address-based database, a seller or CSP may use such database in place of the
46 database provided for in this subsection.

47 5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section
48 shall be in downloadable format as determined by the director. The databases may be
49 directly provided by the director or provided by a vendor as designated by the director.
50 A database provided by a vendor as designated by the director shall be applicable and
51 subject to the provisions of section 144.1031 and this section. The databases shall be
52 provided at no cost to the user of the database. The provisions of subsections 3 and 4 of
53 this section shall not apply when the purchased product is received by the purchaser at the
54 business location of the seller.

55 6. No seller or CSP shall be liable for reliance upon erroneous data provided by the
56 director on tax rates, boundaries, or taxing jurisdiction assignments.

144.124. 1. The director shall complete a taxability matrix. The state's entries in
2 the matrix shall be provided and maintained by the director in a database that is in a
3 downloadable format.

4 **2. The director shall provide reasonable notice of changes in the taxability of the**
5 **products or services listed in the taxability matrix.**

6 **3. A seller or certified service provider (CSP) shall be relieved from liability to this**
7 **state or any local taxing jurisdiction for having charged and collected the incorrect amount**
8 **of state or local sales or use tax resulting from such seller's or CSP's reliance upon**
9 **erroneous data provided by the director in the taxability matrix.**

144.125. 1. (1) Amnesty shall be granted for uncollected or unpaid sales or use tax
2 **to a seller who registers to pay or to collect and remit applicable sales or use tax on sales**
3 **made to purchasers in this state in accordance with the terms of the agreement, provided**
4 **that the seller was not so registered in this state in the twelve-month period preceding the**
5 **effective date of this state's participation in the agreement.**

6 **(2) Amnesty shall preclude assessment for uncollected or unpaid sales or use tax**
7 **together with penalty or interest for sales made during the period the seller was not**
8 **registered in this state, provided registration occurs within twelve months of the effective**
9 **date of this state's participation in the agreement.**

10 **(3) Amnesty shall be provided if this state joins the agreement after the seller has**
11 **registered.**

12 **2. Amnesty shall not be available to a seller with respect to any matter or matters**
13 **for which the seller received notice of the commencement of an audit and which audit is**
14 **not yet finally resolved including any related administrative and judicial processes. The**
15 **amnesty shall not be available for sales or use taxes already paid or remitted to this state**
16 **or to taxes collected by the seller.**

17 **3. Amnesty provided under this section shall be fully effective, absent the seller's**
18 **fraud or intentional misrepresentation of a material fact, as long as the seller continues**
19 **registration and payment or collection and remittance of applicable sales or use taxes for**
20 **a period of at least thirty-six months. The statute of limitations applicable to asserting a**
21 **tax liability during this thirty-six month period shall be tolled.**

22 **4. Amnesty provided under this section shall be applicable only to sales or use taxes**
23 **due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in**
24 **its capacity as a purchaser.**

25 **5. The provisions of this section shall become effective as of the date that the state**
26 **joins and becomes a member state of the agreement.**

144.140. 1. From every remittance to the director of revenue made on or before the date
2 **when the same becomes due, the person required to remit the same shall be entitled to deduct and**
3 **retain an amount equal to two percent thereof.**

4 **2. If the director of the department of revenue enters into the streamlined sales and**
5 **use tax agreement under section 32.070, the director shall provide a monetary allowance**
6 **from the taxes collected to each of the following:**

7 **(1) A certified service provider, in accordance with the agreement and under the**
8 **terms of the contract signed with the provider, provided that such allowance shall not**
9 **exceed two percent of the amount collected;**

10 **(2) Any vendor registered under the agreement that selects a certified automated**
11 **system to perform part of its sales or use tax functions;**

12 **(3) Any vendor registered under the agreement that uses a proprietary system to**
13 **calculate taxes due and has entered into a performance agreement with states that are**
14 **members to the streamlined sales and use tax agreement.**

15 **3. The monetary allowance provided for vendors in subdivision (2) or (3) of**
16 **subsection 2 of this section shall be in an amount equal to two percent of the taxes collected.**

17 **4. Any vendor receiving an allowance under subsection 2 of this section shall not**
18 **be entitled simultaneously to deduct the allowance provided for in subsection 1 of this**
19 **section.**

144.210. 1. The burden of proving that a sale of tangible personal property, services,
2 substances or things was not a sale at retail shall be upon the person who made the sale, except
3 that with respect to sales, services, or transactions provided for in section 144.070. [The seller
4 shall obtain and maintain exemption certificates signed by the purchaser or his agent as evidence
5 for any exempt sales claimed; provided, however, that before any administrative tribunal of this
6 state, a seller may prove that sale is exempt from tax under this chapter in accordance with proof
7 admissible under the applicable rules of evidence; except that when a purchaser has purchased
8 tangible personal property or services sales tax free under a claim of exemption which is found
9 to be improper, the director of revenue may collect the proper amount of tax, interest, additions
10 to tax and penalty from the purchaser directly. Any tax, interest, additions to tax or penalty
11 collected by the director from the purchaser shall be credited against the amount otherwise due
12 from the seller on the purchases or sales where the exemption was claimed.]

13 2. If the director of revenue is not satisfied with the return and payment of the tax made
14 by any person, he is hereby authorized and empowered to make an additional assessment of tax
15 due from such person, based upon the facts contained in the return or upon any information
16 within his possession or that shall come into his possession.

17 3. The director of revenue shall give to the person written notice of such additional or
18 revised assessment by certified or registered mail to the person at his or its last known address.

144.212. 1. In addition to all other provisions of law provided for exemptions, when
2 **an exemption is claimed by a purchaser:**

3 **(1) The seller shall obtain identifying information of the purchaser and the reason**
4 **for claiming a tax exemption at the time of the purchase;**

5 **(2) A purchaser shall not be required to provide a signature to claim an exemption**
6 **from tax unless a paper exemption certificate is used;**

7 **(3) The seller shall use the standard form for claiming an exemption electronically**
8 **prescribed by the director of the department of revenue and acceptable to the streamlined**
9 **sales and use tax governing board;**

10 **(4) The seller shall obtain the same information for proof of a claimed exemption**
11 **regardless of the medium in which the transaction occurred;**

12 **(5) The seller shall maintain proper records of exempt transactions and provide**
13 **such records to the director of the department of revenue or the director's designee upon**
14 **request;**

15 **(6) In the case of drop shipment sales, a third-party vendor, such as a drop shipper,**
16 **may claim a resale exemption based on an exemption certificate provided by its customer**
17 **or any other acceptable information available to the third-party vendor evidencing**
18 **qualification for a resale exemption, regardless of whether the customer is registered to**
19 **collect and remit sales and use tax in the state where the sale is sourced.**

20 **2. Sellers that comply with the requirements of this section shall be relieved from**
21 **collecting and remitting tax otherwise applicable if it is determined that the purchaser**
22 **improperly claimed an exemption and such purchaser shall be liable for the nonpayment**
23 **of tax. Relief from liability provided under this section shall not apply to a seller who**
24 **fraudulently fails to collect tax; to a seller who solicits purchasers to participate in the**
25 **unlawful claim of an exemption; to a seller who accepts an exemption certificate when the**
26 **purchaser claims an entity-based exemption when the subject of the transaction sought to**
27 **be covered by the exemption certificate is actually received by the purchaser at a location**
28 **operated by the seller and the state in which that location resides provides an exemption**
29 **certificate that clearly and affirmatively indicates that the claimed exemption is not**
30 **available in such state; or to a seller who accepts an exemption certificate claiming multiple**
31 **points of use for tangible personal property other than computer software for which an**
32 **exemption claiming multiple points of use.**

33 **(1) A seller shall be relieved from collecting and remitting tax otherwise applicable**
34 **if the seller obtains a fully completed exemption certificate or captures the relevant data**
35 **elements required under the agreement within ninety days subsequent to the date of sale.**

36 **(2) If a seller fails to obtain an exemption certificate or all relevant data elements**
37 **as provided in this section, the seller may, within one hundred twenty days subsequent to**
38 **a request for substantiation by the director of the department of revenue or the director's**

39 **designee, either prove that the transaction was not subject to tax by other means or obtain**
40 **a fully completed exemption certificate from the purchaser, taken in good faith.**

41 **3. Nothing in this section shall affect the ability of the director of the department**
42 **of revenue or the director's designee to require purchasers to update exemption certificate**
43 **information or to reapply with the state to claim certain exemptions.**

44 **4. Notwithstanding the provisions of subsection 2 of this section to the contrary, the**
45 **director shall relieve a seller of the tax otherwise applicable if the seller obtains a blanket**
46 **exemption certificate for a purchaser with which the seller has a recurring business**
47 **relationship. The director shall not request from the seller renewal of blanket certificates**
48 **or updates of exemption certificate information or data elements when there is a recurring**
49 **business relationship between the buyer and seller. For purposes of this section, a**
50 **recurring business relationship exists when a period of no more than twelve months elapses**
51 **between sales transactions.**

144.285. 1. [In order to permit sellers required to collect and report the sales tax to
2 collect the amount required to be reported and remitted, but not to change the requirements of
3 reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of
4 pennies, the director of revenue shall establish brackets, showing the amounts of tax to be
5 collected on sales of specified amounts, which shall be applicable to all taxable transactions]
6 **When the seller is computing the amount of tax owed by the purchaser and remitted to the**
7 **state:**

8 **(1) Tax computation shall be carried to the third decimal place; and**

9 **(2) The tax shall be rounded to a whole cent using a method that rounds up to the**
10 **next cent whenever the third decimal place is greater than four.**

11 **2. [In all instances where statements covering taxable purchases are rendered to the**
12 **taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying**
13 **the applicable tax rate to the taxable purchases represented on the statement, rounded to the**
14 **nearest whole cent, or by application of the brackets established by the director of revenue, at the**
15 **option of the retail vendor] Sellers may elect to compute the tax due on a transaction on an**
16 **item or an invoice basis. The provision of this subsection may be applied to the aggregated**
17 **state and local taxes.**

18 **3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax**
19 **any sum in excess of the sums provided for in this section.**

20 **4. [A vendor may, at his option, determine the amount charged to and received from each**
21 **purchaser by use of a formula which applies the applicable tax rate to each taxable purchase,**
22 **rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to**
23 **all purchases similarly situated.**

24 5.] Amounts which a vendor charges to and receives from the purchaser in accordance
25 with this section shall not be includable in his gross receipts if the amounts are separately
26 charged or stated.

27 [6.] 5. If sales tax for one or more local political subdivisions is owed by a taxpayer
28 pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a
29 filing period specified in section 144.080, the director of revenue shall deposit the tax remitted
30 proportionately to each taxing jurisdiction in accordance with the percentage that each such
31 jurisdiction's share of the tax due for the filing period bears to the total tax due from such
32 taxpayer for such period. The unpaid balance due along with penalties and interest shall be
33 similarly prorated among the state and all local jurisdictions for which tax was due during the
34 filing period for which an underpayment occurs. The provisions of this subsection shall apply
35 to all returns or remittances relating to sales made on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales
2 Tax Holiday".

3 2. [For purposes of this section, the following terms mean:

4 (1) "Appliance", clothes washers and dryers, water heaters, trash compactors,
5 dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and
6 freezers; and

7 (2) "Energy star certified", any appliance approved by both the United States
8 Environmental Protection Agency and the United States Department of Energy as eligible to
9 display the energy star label, as amended from time to time.

10 3.] In each year beginning on or after January 1, 2009, there is hereby specifically
11 exempted from state sales tax law all retail sales of any [energy star certified] new appliance **that**
12 **is an energy star qualified product**, up to one thousand five hundred dollars per appliance,
13 during a seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight
14 on April twenty-fifth.

15 [4. A political subdivision may allow the sales tax holiday under this section to apply to
16 its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall
17 notify the department of revenue not less than forty-five calendar days prior to the beginning date
18 of the sales tax holiday occurring in that year of any such ordinance or order.

19 5. This section may not apply to any retailer when less than two percent of the retailer's
20 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales
21 tax refund in lieu of the sales tax holiday.]

144.655. 1. Every vendor, on or before the last day of the month following each calendar
2 quarterly period of three months, shall file with the director of revenue a return of all taxes
3 collected for the preceding quarter in the form prescribed by the director of revenue, showing the

4 total sales price of the tangible personal property sold by the vendor, the storage, use or
5 consumption of which is subject to the tax levied by this law, and other information the director
6 of revenue deems necessary. The return shall be accompanied by a remittance of the amount of
7 the tax required to be collected by the vendor during the period covered by the return. Returns
8 shall be signed by the vendor or the vendor's authorized agent. The director of revenue may
9 promulgate rules or regulations changing the filing and payment requirements of vendors, but
10 shall not require any vendor to file and pay more frequently than required in this section.

11 2. Where the aggregate amount of tax required to be collected by a vendor is in excess
12 of two hundred and fifty dollars for either the first or second month of a calendar quarter, the
13 vendor shall pay such aggregate amount for such months to the director of revenue by the
14 twentieth day of the succeeding month. The amount so paid shall be allowed as a credit against
15 the liability shown on the vendor's quarterly return required by this section.

16 3. Where the aggregate amount of tax required to be collected by a vendor is less than
17 forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
18 vendor to file a return for a calendar year. The return shall be filed and the taxes paid on or
19 before January thirty-first of the succeeding year.

20 4. Except as provided in subsection 5 of this section, every person purchasing tangible
21 personal property, the storage, use or consumption of which is subject to the tax levied by
22 sections 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance
23 with the provisions of section 144.650, shall file with the director of revenue a return for the
24 preceding reporting period in the form and manner that the director of revenue prescribes,
25 showing the total sales price of the tangible property purchased during the preceding reporting
26 period and any other information that the director of revenue deems necessary for the proper
27 administration of sections 144.600 to 144.748. The return shall be accompanied by a remittance
28 of the amount of the tax required by sections 144.600 to 144.748 to be paid by the person.
29 Returns shall be signed by the person liable for the tax or such person's duly authorized agent.
30 For purposes of this subsection, the reporting period shall be determined by the director of
31 revenue and may be a calendar quarter or a calendar year. Annual returns and payments required
32 by the director pursuant to this subsection shall be due on or before April fifteenth of the year
33 for the preceding calendar year and quarterly returns and payments shall be due on or before the
34 last day of the month following each calendar period of three months. Upon the taxpayer's
35 request, the director may allow the filing of such returns and payments on a monthly basis. If
36 a taxpayer elects to file a monthly return and payment, such return and payment shall be due on
37 or before the twentieth day of the succeeding month.

38 5. Any person purchasing tangible personal property subject to the taxes imposed by
39 sections 144.600 to 144.748 shall not be required to file a use tax return with the director of

40 revenue if such purchases on which such taxes were not paid do not exceed in the aggregate two
41 thousand dollars in any calendar year.

42 6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the
43 tax imposed pursuant to sections 144.600 to 144.748 on the total gross receipts of all sales of
44 tangible personal property used, stored or consumed in this state and to remit all taxes collected
45 to the director of revenue in accordance with the provisions of this section nor shall it relieve a
46 purchaser from paying such taxes to a vendor registered in accordance with the provisions of
47 section 144.650.

48 **7. Any out-of-state seller which is not legally required to register for use tax in this**
49 **state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a**
50 **return for the calendar year. The return shall be filed and the taxes paid on or before**
51 **January thirty-first of the succeeding year. In the event that any out-of-state seller which**
52 **is not legally required to register for use tax in this state but chooses to collect and remit**
53 **use tax under sections 144.600 to 144.761 has accumulated state and local use tax funds in**
54 **an amount equal to one thousand dollars or more, such vendor shall file a return and remit**
55 **the amount due for the month in which the accumulated state and local use tax funds equal**
56 **or exceed one thousand dollars.**

144.710. [From every remittance made by a vendor as required by sections 144.600 to
2 144.745 to the director of revenue on or before the date when the remittance becomes due, the
3 vendor may deduct and retain an amount equal to two percent thereof.] **Sections 144.210 and**
4 **144.212, pertaining to the allowance for timely remittance of payment, are applicable to**
5 **the tax levied by this law.**

155.040. 1. The State Tax Commission shall assess, adjust and equalize the valuation
2 of all commercial aircraft operated in this state in air commerce by every airline company. The
3 valuation apportioned to this state shall be the portion of the total valuation of the commercial
4 aircraft as determined by the State Tax Commission on the basis of the arithmetical average of
5 the following two ratios:

6 (1) The ratio which the certificated route miles of the airline company within the state
7 bears to the total certificated route miles of the airline company;

8 (2) The ratio which the miles flown by commercial aircraft of the airline company within
9 this state bears to the total miles flown by the commercial aircraft of the airline company during
10 the immediately preceding calendar year.

11 2. In the event one ratio is inapplicable, then the apportionment shall be made on the
12 basis of the remaining ratio alone.

13 **3. The owner or holder of aircraft not owned by an airline company shall declare**
14 **the aircraft to the county assessor as personal property on or before March first of the tax**

15 year, in the same manner as provided by law for other personal property in the state of
16 Missouri. If a taxpayer other than an airline company seeks to have any aircraft classified
17 as commercial aircraft subject to assessment by the State Tax Commission under this
18 chapter, the taxpayer shall advise the county assessor of such claim at the time the property
19 is declared and, on or before May first of the tax year, shall also file a written notification
20 of the taxpayer's request with the State Tax Commission. The State Tax Commission, if it
21 determines the taxpayer's request for commercial classification complies with the
22 requirements of Missouri law, shall assess, adjust and equalize the valuation of [all] such
23 commercial aircraft, other than commercial aircraft operated in this state in air commerce by any
24 airline company, which are operated in this state. By May first of each year, the county assessor
25 shall provide the State Tax Commission with any information compiled from personal property
26 lists filed with the assessor necessary for the State Tax Commission to assess aircraft pursuant
27 to this subsection. It shall be the duty of the owner or holder of commercial aircraft to inform
28 the assessor of the claim of "commercial aircraft" upon the return of the personal property list
29 to the assessor. Upon request, the owner or holder of the commercial aircraft shall provide to
30 the State Tax Commission any additional information which the State Tax Commission deems
31 necessary to assess said property. The valuation allocated to this state shall be the portion of the
32 total valuation of the aircraft as determined by the State Tax Commission based upon the ratio
33 which the miles flown by the commercial aircraft within this state bears to the total miles flown
34 by the aircraft during the immediately preceding calendar year.

35 4. The State Tax Commission shall certify all values of commercial aircraft determined
36 by the State Tax Commission to the taxpayer and the clerks of the respective counties and the
37 city of St. Louis by June fifteenth of the tax year.

38 5. Any owner or holder may appeal said assessment of commercial aircraft directly to
39 the State Tax Commission by August fifteenth of the tax year without first appealing to the local
40 board of equalization. Counsel for the State Tax Commission shall represent the commission's
41 original assessment section in any such proceeding, with a duly appointed hearing officer or
42 officers hearing and deciding the case.

43 6. If the owner or holder of any commercial aircraft not owned by an airline
44 company properly declares the aircraft as personal property, but fails to file the written
45 request with the State Tax Commission seeking classification as commercial aircraft on or
46 before May first of the tax year, but makes such claim on or before September first, the
47 State Tax Commission shall assess such aircraft by the method provided in subsection 3
48 of this section, but shall increase by four percent the total assessed valuation of the aircraft
49 unless the State Tax Commission, for good cause shown, waives such penalty. No
50 commercial aircraft not owned by an airline company shall be assessed under this section

51 **if the claim is made after September first of the tax year. No aircraft shall be assessed**
 52 **under this section for prior tax years in which the aircraft was not declared as personal**
 53 **property or in which a written request for treatment as commercial aircraft was not**
 54 **properly submitted to the State Tax Commission. Any aircraft not subject to assessment**
 55 **under this section shall be assessed by the county assessor for the current tax year and any**
 56 **prior tax years in the same manner as other personal property in the state of Missouri.**

57 **7. If any commercial aircraft owned by an airline company is not properly declared**
 58 **for assessment purposes, the State Tax Commission shall assess and cause taxes to be**
 59 **imposed upon such omitted commercial aircraft owned by airline companies in the current**
 60 **year, and in the event such aircraft was also subject to taxation in any or all of the**
 61 **immediately preceding three years, but was omitted, the State Tax Commission shall assess**
 62 **the aircraft and certify those assessments as provided in this chapter for current**
 63 **assessments, including the late filing penalty.**

221.407. 1. The commission of any regional jail district may impose, by order, a sales
 2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one
 3 percent, or one-half of one percent on all retail sales made in such region which are subject to
 4 taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing
 5 jail services and court facilities and equipment for such region. The tax authorized by this
 6 section shall be in addition to any and all other sales taxes allowed by law, except that no order
 7 imposing a sales tax pursuant to this section shall be effective unless the commission submits
 8 to the voters of the district, on any election date authorized in chapter 115, a proposal to
 9 authorize the commission to impose a tax.

10 2. The ballot of submission shall contain, but need not be limited to, the following
 11 language:

12 Shall the regional jail district of (counties' names) impose a region-wide
 13 sales tax of (insert amount) for the purpose of providing jail services and court
 14 facilities and equipment for the region?

15 YES NO

16

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 18 to the question, place an "X" in the box opposite "No".

19

20 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
 21 are in favor of the proposal, then the order and any amendment to such order shall be in effect
 22 on the first day of the second **calendar** quarter [immediately following the election approving
 23 the proposal] **after the director of revenue receives notification of adoption of the local sales**

24 **tax.** If the proposal receives less than the required majority, the commission shall have no power
25 to impose the sales tax authorized pursuant to this section unless and until the commission shall
26 again have submitted another proposal to authorize the commission to impose the sales tax
27 authorized by this section and such proposal is approved by the required majority of the qualified
28 voters of the district voting on such proposal; however, in no event shall a proposal pursuant to
29 this section be submitted to the voters sooner than twelve months from the date of the last
30 submission of a proposal pursuant to this section.

31 3. All revenue received by a district from the tax authorized pursuant to this section shall
32 be deposited in a special trust fund and shall be used solely for providing jail services and court
33 facilities and equipment for such district for so long as the tax shall remain in effect.

34 4. Once the tax authorized by this section is abolished or terminated by any means, all
35 funds remaining in the special trust fund shall be used solely for providing jail services and court
36 facilities and equipment for the district. Any funds in such special trust fund which are not
37 needed for current expenditures may be invested by the commission in accordance with
38 applicable laws relating to the investment of other county funds.

39 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
40 of any district, less one percent for cost of collection which shall be deposited in the state's
41 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
42 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional
43 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund
44 shall not be deemed to be state funds and shall not be commingled with any funds of the state.
45 The director of revenue shall keep accurate records of the amount of money in the trust fund
46 which was collected in each district imposing a sales tax pursuant to this section, and the records
47 shall be open to the inspection of officers of each member county and the public. Not later than
48 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
49 trust fund during the preceding month to the district which levied the tax. Such funds shall be
50 deposited with the treasurer of each such district, and all expenditures of funds arising from the
51 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
52 commission and shall be approved by the commission. Expenditures may be made from the fund
53 for any function authorized in the order adopted by the commission submitting the regional jail
54 district tax to the voters.

55 6. The director of revenue may authorize the state treasurer to make refunds from the
56 amounts in the trust fund and credited to any district for erroneous payments and overpayments
57 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.
58 If any district abolishes the tax, the commission shall notify the director of revenue of the action
59 at least ninety days prior to the effective date of the repeal, and the director of revenue may order

60 retention in the trust fund, for a period of one year, of two percent of the amount collected after
61 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
62 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
63 after the effective date of abolition of the tax in such district, the director of revenue shall remit
64 the balance in the account to the district and close the account of that district. The director of
65 revenue shall notify each district in each instance of any amount refunded or any check redeemed
66 from receipts due the district.

67 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall
68 apply to the tax imposed pursuant to this section.

69 8. The provisions of this section shall expire September 30, 2015.

238.235. 1. (1) Any transportation development district may by resolution impose a
2 transportation development district sales tax on all retail sales made in such transportation
3 development district which are subject to taxation pursuant to the provisions of sections 144.010
4 to 144.525, except such transportation development district sales tax shall not apply to the sale
5 or use of motor vehicles, trailers, boats or outboard motors [nor to all sales of electricity or
6 electrical current, water and gas, natural or artificial, nor to sales of service to telephone
7 subscribers, either local or long distance]. Such transportation development district sales tax
8 may be imposed for any transportation development purpose designated by the transportation
9 development district in its ballot of submission to its qualified voters, except that no resolution
10 enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the
12 qualified voters of the transportation development district a proposal to authorize the board of
13 directors of the transportation development district to impose or increase the levy of an existing
14 tax pursuant to the provisions of this section; or

15 (b) The voters approved the question certified by the petition filed pursuant to subsection
16 5 of section 238.207.

17 (2) If the transportation district submits to the qualified voters of the transportation
18 development district a proposal to authorize the board of directors of the transportation
19 development district to impose or increase the levy of an existing tax pursuant to the provisions
20 of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but
21 need not be limited to, the following language:

22 Shall the transportation development district of (transportation development
23 district's name) impose a transportation development district-wide sales tax at the rate of
24 (insert amount) for a period of (insert number) years from the date on which such tax is
25 first imposed for the purpose of (insert transportation development purpose)?

26 YES NO

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

29

30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
31 of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority
32 of the votes cast by the qualified voters voting are opposed to the proposal, then the board of
33 directors of the transportation development district shall have no power to impose the sales tax
34 authorized by this section unless and until the board of directors of the transportation
35 development district shall again have submitted another proposal to authorize it to impose the
36 sales tax pursuant to the provisions of this section and such proposal is approved by a majority
37 of the qualified voters voting thereon.

38 (3) [The sales tax authorized by this section shall become effective on the first day of the
39 second calendar quarter after the department of revenue receives notification of the tax.

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

45 (5) In order to permit sellers required to collect and report the sales tax authorized by this
46 section to collect the amount required to be reported and remitted, but not to change the
47 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
48 fractions of pennies, the transportation development district may establish appropriate brackets
49 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
50 provided in section 144.285.

51 (6) All revenue received by a transportation development district from the tax
52 authorized by this section which has been designated for a certain transportation development
53 purpose shall be deposited in a special trust fund and shall be used solely for such designated
54 purpose. Upon the expiration of the period of years approved by the qualified voters pursuant
55 to subdivision (2) of this subsection or if the tax authorized by this section is repealed pursuant
56 to subsection 6 of this section, all funds remaining in the special trust fund shall continue to be
57 used solely for such designated transportation development purpose. Any funds in such special
58 trust fund which are not needed for current expenditures may be invested by the board of
59 directors in accordance with applicable laws relating to the investment of other transportation
60 development district funds.

61 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one percent, up
62 to a maximum of one percent on the receipts from the sale at retail of all tangible personal

63 property or taxable services at retail within the transportation development district adopting such
64 tax, if such property and services are subject to taxation by the state of Missouri pursuant to the
65 provisions of sections 144.010 to 144.525, except such transportation development district sales
66 tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors [nor to
67 public utilities]. Any transportation development district sales tax imposed pursuant to this
68 section shall be imposed at a rate that shall be uniform throughout the district.

69 2. The resolution imposing the sales tax pursuant to this section shall impose upon all
70 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
71 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
72 to 144.525, and the rules and regulations of the director of revenue issued pursuant thereto;
73 except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the
74 tax shall be reported and returned to and collected by the transportation development district.

75 3. [On and after the effective date of any tax imposed pursuant to this section, the
76 director of revenue shall perform all functions incident to the administration, collection,
77 enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all
78 other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax
79 imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of
80 Missouri shall be collected together and reported upon such forms and pursuant to such
81 administrative rules and regulations as may be prescribed by the director of revenue.

82 4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the
83 state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality
84 provision, shall apply to the collection of the tax imposed by this section, except as modified in
85 this section.

86 (2) All exemptions granted to agencies of government, organizations, persons and to the
87 sale of certain articles and items of tangible personal property and taxable services pursuant to
88 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
89 collection of the tax imposed by this section.

90 (3) The same sales tax permit, exemption certificate and retail certificate required by
91 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
92 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
93 certificate shall be required; except that the transportation development district may prescribe
94 a form of exemption certificate for an exemption from the tax imposed by this section.

95 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws
96 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
97 applicable to any taxes collected pursuant to the provisions of this section.

98 (5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for
99 violation of those sections are hereby made applicable to violations of this section.

100 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all
101 retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place
102 of business of the retailer unless the tangible personal property sold is delivered by the retailer
103 or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an
104 out-of-state destination. In the event a retailer has more than one place of business in this state
105 which participates in the sale, the sale shall be deemed to be consummated at the place of
106 business of the retailer where the initial order for the tangible personal property is taken, even
107 though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or
108 billing. A sale by a retailer's employee shall be deemed to be consummated at the place of
109 business from which the employee works.

110 5.] All sales taxes received by the transportation development district shall be deposited
111 by the director of revenue in a special fund to be expended for the purposes authorized in this
112 section. The director of revenue shall keep accurate records of the amount of money which was
113 collected pursuant to this section, and the records shall be open to the inspection of officers of
114 each transportation development district and the general public.

115 [6.] 4. (1) No transportation development district imposing a sales tax pursuant to this
116 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
117 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
118 revenue bonds, notes or other obligations which it has issued or which have been issued by the
119 commission or any local transportation authority to finance any project or projects.

120 (2) Whenever the board of directors of any transportation development district in which
121 a transportation development sales tax has been imposed in the manner provided by this section
122 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
123 such transportation development sales tax, the board of directors shall, if such repeal will not
124 impair the district's ability to repay any liabilities which it has incurred, money which it has
125 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
126 issued by the commission or any local transportation authority to finance any project or projects,
127 submit to the qualified voters of such transportation development district a proposal to repeal the
128 transportation development sales tax imposed pursuant to the provisions of this section. If a
129 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
130 the proposal to repeal the transportation development sales tax, then the resolution imposing the
131 transportation development sales tax, along with any amendments thereto, is repealed. If a
132 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to
133 repeal the transportation development sales tax, then the ordinance or resolution imposing the

134 transportation development sales tax, along with any amendments thereto, shall remain in effect.

135 [7.] 5. Notwithstanding any provision of sections 99.800 to 99.865 and this section to
136 the contrary, the sales tax imposed by a district whose project is a public mass transportation
137 system shall not be considered economic activity taxes as such term is defined under sections
138 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of
139 section 99.845, or subsection 4 of section 99.957.

140 6. After the effective date of any tax imposed under the provisions of this section,
141 the director of revenue shall perform all functions incident to the administration,
142 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for
143 the state of Missouri, the additional tax authorized under the authority of this section. The
144 tax imposed under this section and the tax imposed under the sales tax law of the state of
145 Missouri shall be collected together and reported upon such forms and under such
146 administrative rules and regulations as may be prescribed by the director of revenue.

147 7. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall
148 apply to the tax imposed under this section.

238.410. 1. Any county transit authority established pursuant to section 238.400 may
2 impose a sales tax of up to one percent on all retail sales made in such county which are subject
3 to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this
4 section shall be in addition to any and all other sales taxes allowed by law, except that no sales
5 tax imposed under the provisions of this section shall be effective unless the governing body of
6 the county, on behalf of the transit authority, submits to the voters of the county, at a county or
7 state general, primary or special election, a proposal to authorize the transit authority to impose
8 a tax.

9 2. The ballot of submission shall contain, but need not be limited to, the following
10 language:

11 Shall the Transit Authority impose a countywide sales tax of (insert
12 amount) in order to provide revenues for the operation of transportation facilities operated by the
13 transit authority?

14 YES NO

15

16 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
17 to the question, place an "X" in the box opposite "NO". If a majority of the votes cast on the
18 proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall
19 become effective on the first day of the second calendar quarter following notification to the
20 department of revenue of adoption of the tax. If a majority of the votes cast by the qualified
21 voters voting are opposed to the proposal, then the transit authority shall have no power to

22 impose the sales tax authorized by this section unless and until another proposal to authorize the
23 transit authority to impose the sales tax authorized by this section has been submitted and such
24 proposal is approved by a majority of the qualified voters voting thereon.

25 3. All revenue received by the transit authority from the tax authorized under the
26 provisions of this section shall be deposited in a special trust fund and shall be used solely by the
27 transit authority for construction, purchase, lease, maintenance and operation of transportation
28 facilities located within the county for so long as the tax shall remain in effect. Any funds in
29 such special trust fund which are not needed for current expenditures may be invested by the
30 transit authority in accordance with applicable laws relating to the investment of county funds.

31 4. No transit authority imposing a sales tax pursuant to this section may repeal or amend
32 such sales tax unless such repeal or amendment is submitted to and approved by the voters of
33 the county in the same manner as provided in subsection 1 of this section for approval of such
34 tax. Whenever the governing body of any county in which a sales tax has been imposed in the
35 manner provided by this section receives a petition, signed by ten percent of the registered voters
36 of such county voting in the last gubernatorial election, calling for an election to repeal such sales
37 tax, the governing body shall submit to the voters of such county a proposal to repeal the sales
38 tax imposed under the provisions of this section. If a majority of the votes cast on the proposal
39 by the registered voters voting thereon are in favor of the proposal to repeal the sales tax, then
40 such sales tax is repealed. If a majority of the votes cast by the registered voters voting thereon
41 are opposed to the proposal to repeal the sales tax, then such sales tax shall remain in effect.

42 5. The sales tax imposed under the provisions of this section shall impose upon all sellers
43 a tax for the privilege of engaging in the business of selling tangible personal property or
44 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
45 to 144.525 and the rules and regulations of the director of revenue issued pursuant thereto;
46 except that the rate of the tax shall be the rate approved pursuant to this section. The amount
47 reported and returned to the director of revenue by the seller shall be computed on the basis of
48 the combined rate of the tax imposed by sections 144.010 to 144.525 and the tax imposed by this
49 section, plus any amounts imposed under other provisions of law.

50 6. After the effective date of any tax imposed under the provisions of this section, the
51 director of revenue shall perform all functions incident to the administration, collection,
52 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the
53 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
54 The tax imposed under this section and the tax imposed under the sales tax law of the state of
55 Missouri shall be collected together and reported upon such forms and under such administrative
56 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
57 required to collect and report the sales tax to collect the amount required to be reported and

58 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy
59 of the tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285
60 shall apply to all taxable transactions.

61 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
62 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection
63 of the tax imposed by this section, except as modified in this section. All exemptions granted
64 to agencies of government, organizations, persons and to the sale of certain articles and items of
65 tangible personal property and taxable services under the provisions of sections 144.010 to
66 144.525 are hereby made applicable to the imposition and collection of the tax imposed by this
67 section. The same sales tax permit, exemption certificate and retail certificate required by
68 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
69 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
70 certificate shall be required; except that the director of revenue may prescribe a form of
71 exemption certificate for an exemption from the tax imposed by this section. All discounts
72 allowed the retailer under the provisions of the state sales tax law for the collection of and for
73 payment of taxes under chapter 144 are hereby allowed and made applicable to any taxes
74 collected under the provisions of this section. The penalties provided in section 32.057 and
75 sections 144.010 to 144.525 for a violation of those sections are hereby made applicable to
76 violations of this section.

77 8. [For the purposes of a sales tax imposed pursuant to this section, all retail sales shall
78 be deemed to be consummated at the place of business of the retailer, except for tangible
79 personal property sold which is delivered by the retailer or his agent to an out-of-state destination
80 or to a common carrier for delivery to an out-of-state destination and except for the sale of motor
81 vehicles, trailers, boats and outboard motors, which is provided for in subsection 12 of this
82 section. In the event a retailer has more than one place of business in this state which
83 participates in the sale, the sale shall be deemed to be consummated at the place of business of
84 the retailer where the initial order for the tangible personal property is taken, even though the
85 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A
86 sale by a retailer's employee shall be deemed to be consummated at the place of business from
87 which he works.

88 9.] All sales taxes collected by the director of revenue under this section on behalf of any
89 transit authority, less one percent for cost of collection which shall be deposited in the state's
90 general revenue fund after payment of premiums for surety bonds as provided in this section,
91 shall be deposited in the state treasury in a special trust fund, which is hereby created, to be
92 known as the "County Transit Authority Sales Tax Trust Fund". The moneys in the county
93 transit authority sales tax trust fund shall not be deemed to be state funds and shall not be

94 commingled with any funds of the state. The director of revenue shall keep accurate records of
95 the amount of money in the trust fund which was collected in each transit authority imposing a
96 sales tax under this section, and the records shall be open to the inspection of officers of the
97 county and the public. Not later than the tenth day of each month the director of revenue shall
98 distribute all moneys deposited in the trust fund during the preceding month to the transit
99 authority which levied the tax.

100 [10.] 9. The director of revenue may authorize the state treasurer to make refunds from
101 the amounts in the trust fund and credited to any transit authority for erroneous payments and
102 overpayments made, and may authorize the state treasurer to redeem dishonored checks and
103 drafts deposited to the credit of such transit authorities. If any transit authority abolishes the tax,
104 the transit authority shall notify the director of revenue of the action at least ninety days prior to
105 the effective date of the repeal and the director of revenue may order retention in the trust fund,
106 for a period of one year, of two percent of the amount collected after receipt of such notice to
107 cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
108 deposited to the credit of such accounts. After one year has elapsed after the effective date of
109 abolition of the tax in such transit authority, the director of revenue shall authorize the state
110 treasurer to remit the balance in the account to the transit authority and close the account of that
111 transit authority. The director of revenue shall notify each transit authority of each instance of
112 any amount refunded or any check redeemed from receipts due the transit authority. The director
113 of revenue shall annually report on his management of the trust fund and administration of the
114 sales taxes authorized by this section. He shall provide each transit authority imposing the tax
115 authorized by this section with a detailed accounting of the source of all funds received by him
116 for the transit authority.

117 [11.] 10. The director of revenue and any of his deputies, assistants and employees who
118 shall have any duties or responsibilities in connection with the collection, deposit, transfer,
119 transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the
120 hands of the director of revenue under the provisions of this section shall enter a surety bond or
121 bonds payable to any and all transit authorities in whose behalf such funds have been collected
122 under this section in the amount of one hundred thousand dollars; but the director of revenue
123 may enter into a blanket bond or bonds covering himself and all such deputies, assistants and
124 employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by
125 the director of revenue from the share of the collection retained by the director of revenue for the
126 benefit of the state.

127 [12.] 11. Sales taxes imposed pursuant to this section and use taxes on the purchase and
128 sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted
129 by the seller, but shall be collected by the director of revenue at the time application is made for

130 a certificate of title, if the address of the applicant is within a county where a sales tax is imposed
131 under this section. The amounts so collected, less the one percent collection cost, shall be
132 deposited in the county transit authority sales tax trust fund. The purchase or sale of motor
133 vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address
134 of the applicant. As used in this subsection, the term "boat" shall only include motorboats and
135 vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

136 [13.] **12.** In any county where the transit authority sales tax has been imposed, if any
137 person is delinquent in the payment of the amount required to be paid by him under this section
138 or in the event a determination has been made against him for taxes and penalty under this
139 section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall
140 be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has
141 determined that suit must be filed against any person for the collection of delinquent taxes due
142 the state under the state sales tax law, and where such person is also delinquent in payment of
143 taxes under this section, the director of revenue shall notify the transit authority to which
144 delinquent taxes are due under this section by United States registered mail or certified mail at
145 least ten days before turning the case over to the attorney general. The transit authority, acting
146 through its attorney, may join in such suit as a party plaintiff to seek a judgment for the
147 delinquent taxes and penalty due such transit authority. In the event any person fails or refuses
148 to pay the amount of any sales tax due under this section, the director of revenue shall promptly
149 notify the transit authority to which the tax would be due so that appropriate action may be taken
150 by the transit authority.

151 [14.] **13.** Where property is seized by the director of revenue under the provisions of any
152 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
153 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any
154 tax imposed by this section, the director of revenue shall permit the transit authority to join in
155 any sale of property to pay the delinquent taxes and penalties due the state and to the transit
156 authority under this section. The proceeds from such sale shall first be applied to all sums due
157 the state, and the remainder, if any, shall be applied to all sums due such transit authority under
158 this section.

159 [15. The transit authority created under the provisions of sections 238.400 to 238.412
160 shall notify any and all affected businesses of the change in tax rate caused by the imposition of
161 the tax authorized by sections 238.400 to 238.412.

162 [16.] **14.** In the event that any transit authority in any county with a charter form of
163 government and with more than two hundred fifty thousand but fewer than three hundred fifty
164 thousand inhabitants submits a proposal in any election to increase the sales tax under this

165 section, and such proposal is approved by the voters, the county shall be reimbursed for the costs
166 of submitting such proposal from the funds derived from the tax levied under this section.

167 **15. Except as provided in sections 238.400 to 238.412, all provisions of sections**
168 **32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.**

488.305. 1. The clerk of the circuit court shall charge and collect fees for the clerk's
2 duties as prescribed by sections 429.090 and 429.120 in such amounts as are determined
3 pursuant to sections 488.010 to 488.020.

4 **2. The clerk of the circuit court may charge and collect in cases where a**
5 **garnishment is granted, a surcharge not to exceed ten dollars for the clerk's duties. Any**
6 **moneys collected under this subsection shall be placed in a fund to be used at the discretion**
7 **of the circuit clerk to maintain and improve case processing and record preservation.**

644.032. 1. The governing body of any municipality or county may impose, by
2 ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail
3 sales made in such municipality or county which are subject to taxation under the provisions of
4 sections 144.010 to 144.525. The tax authorized by this section and section 644.033 shall be in
5 addition to any and all other sales taxes allowed by law, except that no ordinance or order
6 imposing a sales tax under the provisions of this section and section 644.033 shall be effective
7 unless the governing body of the municipality or county submits to the voters of the municipality
8 or county, at a municipal, county or state general, primary or special election, a proposal to
9 authorize the governing body of the municipality or county to impose a tax, provided, that the
10 tax authorized by this section shall not be imposed on the sales of food, as defined in section
11 144.014, when imposed by any county with a charter form of government and with more than
12 one million inhabitants.

13 2. The ballot of submission shall contain, but need not be limited to, the following
14 language:

15 Shall the municipality (county) of impose a sales tax of (insert amount)
16 for the purpose of providing funding for (insert either storm water control, or local
17 parks, or storm water control and local parks) for the municipality (county)?

18 YES NO

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
22 first day of the second quarter after the director of revenue receives notice of adoption of the tax.
23 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
24 governing body of the municipality or county shall not impose the sales tax authorized in this

25 section and section 644.033 until the governing body of the municipality or county resubmits
26 another proposal to authorize the governing body of the municipality or county to impose the
27 sales tax authorized by this section and section 644.033 and such proposal is approved by a
28 majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant
29 to this section and section 644.033 be submitted to the voters sooner than twelve months from
30 the date of the last proposal pursuant to this section and section 644.033.

31 3. All revenue received by a municipality or county from the tax authorized under the
32 provisions of this section and section 644.033 shall be deposited in a special trust fund and shall
33 be used to provide funding for storm water control or for local parks, or both, within such
34 municipality or county, provided that such revenue may be used for local parks outside such
35 municipality or county if the municipality or county is engaged in a cooperative agreement
36 pursuant to section 70.220.

37 4. Any funds in such special trust fund which are not needed for current expenditures
38 may be invested by the governing body in accordance with applicable laws relating to the
39 investment of other municipal or county funds.

**Section 1. No global positioning system or other technology that identifies and
2 records a person's location at all times shall be used to monitor mileage traveled by any
3 motor vehicle on any road, highway, or street in this state for the purpose of imposing any
4 tax on the mileage traveled by such motor vehicle.**

2 [66.601. The duties of the director of revenue with respect to the
3 allocation, division and distribution of sales and use tax proceeds determined to
4 be due any county of the first classification having a charter form of government
5 and having a population of nine hundred thousand or more inhabitants and all
6 municipalities within such county, resulting from taxes levied or imposed under
7 the authority of sections 66.600 to 66.630, section 144.748, and sections 94.850
8 to 94.857, may be delegated to the county levying the county sales tax under
9 sections 66.600 to 66.630, at the discretion of the director of revenue and with the
10 consent of the county. Notwithstanding the provisions of section 32.057 to the
11 contrary, if such duties are so assigned, the director of revenue shall furnish the
12 county with sufficient information to perform such duties in such form as may be
13 agreed upon by the director and the county at no cost to the county. The county
14 shall be bound by the provisions of section 32.057, and shall use any information
15 provided by the director of revenue under the provisions of this section solely for
16 the purpose of allocating, dividing and distributing such sales and use tax
17 revenues. The county shall exercise all of the director's powers and duties with
18 respect to such allocation, division and distribution, and shall receive no fee for
carrying out such powers and duties.]

2 [67.1713. Beginning January 1, 2002, there is hereby specifically
3 exempted from the tax imposed pursuant to section 67.1712 all sales of food as
4 defined by section 144.014.]

2 [67.1971. All entities remitting the sales tax authorized pursuant to
3 section 67.1959 shall have their liability reduced by an amount equal to
4 twenty-five percent of any taxes collected and remitted pursuant to sections
5 94.802 to 94.805.]

2 [144.069. All sales of motor vehicles, trailers, boats and outboard motors
3 shall be deemed to be consummated at the address of the owner thereof, and all
4 leases of over sixty-day duration of motor vehicles, trailers, boats and outboard
5 motors subject to sales taxes under this chapter shall be deemed to be
6 consummated unless the vehicle, trailer, boat or motor has been registered and
7 sales taxes have been paid prior to the consummation of the lease agreement at
8 the address of the lessee thereof on the date the lease is consummated, and all
9 applicable sales taxes levied by any political subdivision shall be collected on
10 such sales by the state department of revenue on that basis.]

2 [144.517. In addition to the exemptions granted pursuant to section
3 144.030, there shall also be exempted from state sales and use taxes all sales of
4 textbooks, as defined by section 170.051, when such textbook is purchased by a
5 student who possesses proof of current enrollment at any Missouri public or
6 private university, college or other postsecondary institution of higher learning
7 offering a course of study leading to a degree in the liberal arts, humanities or
8 sciences or in a professional, vocational or technical field, provided that the
9 books which are exempt from state sales tax are those required or recommended
10 for a class. Upon request the institution or department must provide at least one
11 list of textbooks to the bookstore each semester. Alternately, the student may
12 provide to the bookstore a list from the instructor, department or institution of his
13 or her required or recommended textbooks. This exemption shall not apply to
14 any locally imposed sales or use tax.]

2 [144.605. The following words and phrases as used in sections 144.600
3 to 144.745 mean and include:

3 (1) "Calendar quarter", the period of three consecutive calendar months
4 ending on March thirty-first, June thirtieth, September thirtieth or December
5 thirty-first;

6 (2) "Engages in business activities within this state" includes:

7 (a) Purposefully or systematically exploiting the market provided by this
8 state by any media-assisted, media-facilitated, or media-solicited means,
9 including, but not limited to, direct mail advertising, distribution of catalogs,

10 computer-assisted shopping, telephone, television, radio, or other electronic
11 media, or magazine or newspaper advertisements, or other media; or

12 (b) Being owned or controlled by the same interests which own or control
13 any seller engaged in the same or similar line of business in this state; or

14 (c) Maintaining or having a franchisee or licensee operating under the
15 seller's trade name in this state if the franchisee or licensee is required to collect
16 sales tax pursuant to sections 144.010 to 144.525; or

17 (d) Soliciting sales or taking orders by sales agents or traveling
18 representatives;

19 (3) "Maintains a place of business in this state" includes maintaining,
20 occupying, or using, permanently or temporarily, directly or indirectly, or through
21 a subsidiary, or agent, by whatever name called, an office, place of distribution,
22 sales or sample room or place, warehouse or storage place, or other place of
23 business;

24 (4) "Person", any individual, firm, copartnership, joint venture,
25 association, corporation, municipal or private, and whether organized for profit
26 or not, state, county, political subdivision, state department, commission, board,
27 bureau or agency, except the state transportation department, estate, trust,
28 business trust, receiver or trustee appointed by the state or federal court,
29 syndicate, or any other group or combination acting as a unit, and the plural as
30 well as the singular number;

31 (5) "Purchase", the acquisition of the ownership of, or title to, tangible
32 personal property, through a sale, as defined herein, for the purpose of storage,
33 use or consumption in this state;

34 (6) "Purchaser", any person who is the recipient for a valuable
35 consideration of any sale of tangible personal property acquired for use, storage
36 or consumption in this state;

37 (7) "Sale", any transfer, barter or exchange of the title or ownership of
38 tangible personal property, or the right to use, store or consume the same, for a
39 consideration paid or to be paid, and any transaction whether called leases,
40 rentals, bailments, loans, conditional sales or otherwise, and notwithstanding that
41 the title or possession of the property or both is retained for security. For the
42 purpose of this law the place of delivery of the property to the purchaser, user,
43 storer or consumer is deemed to be the place of sale, whether the delivery be by
44 the vendor or by common carriers, private contractors, mails, express, agents,
45 salesmen, solicitors, hawkers, representatives, consignors, peddlers, canvassers
46 or otherwise;

47 (8) "Sales price", the consideration including the charges for services,
48 except charges incident to the extension of credit, paid or given, or contracted to
49 be paid or given, by the purchaser to the vendor for the tangible personal
50 property, including any services that are a part of the sale, valued in money,
51 whether paid in money or otherwise, and any amount for which credit is given to

52 the purchaser by the vendor, without any deduction therefrom on account of the
53 cost of the property sold, the cost of materials used, labor or service cost, losses
54 or any other expenses whatsoever, except that cash discounts allowed and taken
55 on sales shall not be included and "sales price" shall not include the amount
56 charged for property returned by customers upon rescission of the contract of
57 sales when the entire amount charged therefor is refunded either in cash or credit
58 or the amount charged for labor or services rendered in installing or applying the
59 property sold, the use, storage or consumption of which is taxable pursuant to
60 sections 144.600 to 144.745. In determining the amount of tax due pursuant to
61 sections 144.600 to 144.745, any charge incident to the extension of credit shall
62 be specifically exempted;

63 (9) "Selling agent", every person acting as a representative of a principal,
64 when such principal is not registered with the director of revenue of the state of
65 Missouri for the collection of the taxes imposed pursuant to sections 144.010 to
66 144.525 or sections 144.600 to 144.745 and who receives compensation by
67 reason of the sale of tangible personal property of the principal, if such property
68 is to be stored, used, or consumed in this state;

69 (10) "Storage", any keeping or retention in this state of tangible personal
70 property purchased from a vendor, except property for sale or property that is
71 temporarily kept or retained in this state for subsequent use outside the state;

72 (11) "Tangible personal property", all items subject to the Missouri sales
73 tax as provided in subdivisions (1) and (3) of section 144.020;

74 (12) "Taxpayer", any person remitting the tax or who should remit the tax
75 levied by sections 144.600 to 144.745;

76 (13) "Use", the exercise of any right or power over tangible personal
77 property incident to the ownership or control of that property, except that it does
78 not include the temporary storage of property in this state for subsequent use
79 outside the state, or the sale of the property in the regular course of business;

80 (14) "Vendor", every person engaged in making sales of tangible personal
81 property by mail order, by advertising, by agent or peddling tangible personal
82 property, soliciting or taking orders for sales of tangible personal property, for
83 storage, use or consumption in this state, all salesmen, solicitors, hawkers,
84 representatives, consignees, peddlers or canvassers, as agents of the dealers,
85 distributors, consignors, supervisors, principals or employers under whom they
86 operate or from whom they obtain the tangible personal property sold by them,
87 and every person who maintains a place of business in this state, maintains a
88 stock of goods in this state, or engages in business activities within this state and
89 every person who engages in this state in the business of acting as a selling agent
90 for persons not otherwise vendors as defined in this subdivision. Irrespective of
91 whether they are making sales on their own behalf or on behalf of the dealers,
92 distributors, consignors, supervisors, principals or employers, they must be
93 regarded as vendors and the dealers, distributors, consignors, supervisors,

94 principals or employers must be regarded as vendors for the purposes of sections
95 144.600 to 144.745. A person shall not be considered a vendor for the purposes
96 of sections 144.600 to 144.745 if all of the following apply:

97 (a) The person's total gross receipts did not exceed five hundred thousand
98 dollars in this state, or twelve and one-half million dollars in the entire United
99 States, in the immediately preceding calendar year;

100 (b) The person maintains no place of business in this state; and

101 (c) The person has no selling agents in this state.]
102

[144.1000. Sections 144.1000 to 144.1015 shall be known as and referred
2 to as the "Simplified Sales and Use Tax Administration Act".]
3

[144.1003. As used in sections 144.1000 to 144.1015, the following
2 terms shall mean:

3 (1) "Agreement", the streamlined sales and use tax agreement;

4 (2) "Certified automated system", software certified jointly by the states
5 that are signatories to the agreement to calculate the tax imposed by each
6 jurisdiction on a transaction, determine the amount of tax to remit to the
7 appropriate state and maintain a record of the transaction;

8 (3) "Certified service provider", an agent certified jointly by the states
9 that are signatories to the agreement to perform all of the seller's sales tax
10 functions;

11 (4) "Person", an individual, trust, estate, fiduciary, partnership, limited
12 liability company, limited liability partnership, corporation or any other legal
13 entity;

14 (5) "Sales tax", any sales tax levied pursuant to this chapter, section
15 32.085, or any other sales tax authorized by statute and levied by this state or its
16 political subdivisions;

17 (6) "Seller", any person making sales, leases or rentals of personal
18 property or services;

19 (7) "State", any state of the United States and the District of Columbia;

20 (8) "Use tax", the use tax levied pursuant to this chapter.]
21

[144.1006. For the purposes of reviewing and, if necessary, amending the
2 agreement embodying the simplification recommendations contained in section
3 144.1015, the state may enter into multistate discussions. For purposes of such
4 discussions, the state shall be represented by seven delegates, one of whom shall
5 be appointed by the governor, two members appointed by the speaker of the
6 house of representatives, one member appointed by the minority leader of the
7 house of representatives, two members appointed by the president pro tempore
8 of the senate and one member appointed by the minority leader of the senate.
9 The delegates need not be members of the general assembly and at least one of

10 the delegates appointed by the speaker of the house of representatives and one
11 member appointed by the president pro tempore of the senate shall be from the
12 private sector and represent the interests of Missouri businesses. The delegates
13 shall recommend to the committees responsible for reviewing tax issues in the
14 senate and the house of representatives each year any amendment of state statutes
15 required to be substantially in compliance with the agreement. Such delegates
16 shall make a written report by the fifteenth day of January each year regarding the
17 status of the multistate discussions and upon final adoption of the terms of the
18 sales and use tax agreement by the multistate body.]
19

2 [144.1009. No provision of the agreement authorized by sections
3 144.1000 to 144.1015 in whole or in part invalidates or amends any provision of
4 the law of this state. Implementation of any condition of this agreement in this
5 state, whether adopted before, at, or after membership of this state in the
6 agreement, must be by action of the general assembly. Such report shall be
7 delivered to the governor, the secretary of state, the president pro tempore of the
8 senate and the speaker of the house of representatives and shall simultaneously
9 be made publicly available by the secretary of state to any person requesting a
10 copy.]

2 [144.1012. Unless five of the seven delegates agree, the delegates shall
3 not enter into or vote for any streamlined sales and use tax agreement that:

4 (1) Requires adoption of a definition of any term that would cause any
5 item or transaction that is now excluded or exempted from sales or use tax to
6 become subject to sales or use tax;

7 (2) Requires the state of Missouri to fully exempt or fully apply sales
8 taxes to the sale of food or any other item;

9 (3) Restricts the ability of local governments under statutes in effect on
10 August 28, 2002, to enact one or more local taxes on one or more items without
11 application of the tax to all sales within the taxing jurisdiction, however,
12 restriction of any such taxes allowed by statutes effective after August 28, 2002,
13 may be supported;

14 (4) Provides for adoption of any uniform rate structure that would result
15 in a tax increase for any Missouri taxpayer;

16 (5) Affects the sourcing of sales tax transactions; or

17 (6) Prohibits limitations or thresholds on the application of sales and use
18 tax rates or prohibits any current sales or use tax exemption in the state of
19 Missouri, including exemptions that are based on the value of the transaction or
item.]

2 [144.1015. In addition to the requirements of section 144.1012, the
3 delegates should consider the following features when deciding whether or not
4 to enter into any streamlined sales and use tax agreement:

5 (1) The agreement should address the limitation of the number of state
6 rates over time;

7 (2) The agreement should establish uniform standards for administration
8 of exempt sales and the form used for filing sales and use tax returns and
9 remittances;

10 (3) The agreement should require the state to provide a central, electronic
11 registration system that allows a seller to register to collect and remit sales and
12 use taxes for all signatory states;

13 (4) The agreement should provide that registration with the central
14 registration system and the collection of sales and use taxes in the signatory states
15 will not be used as a factor in determining whether the seller has nexus with a
16 state for any tax;

17 (5) The agreement should provide for reduction of the burdens of
18 complying with local sales and use taxes through the following so long as they
19 do not conflict with the provisions of section 144.1012:

20 (a) Restricting variances between the state and local tax bases;

21 (b) Requiring states to administer any sales and use taxes levied by local
22 jurisdictions within the state so that sellers collecting and remitting these taxes
23 will not have to register or file returns with, remit funds to, or be subject to
24 independent audits from local taxing jurisdictions;

25 (c) Restricting the frequency of changes in the local sales and use tax
26 rates and setting effective dates for the application of local jurisdictional
27 boundary changes to local sales and use taxes; and

28 (d) Providing notice of changes in local sales and use tax rates and of
29 changes in the boundaries of local taxing jurisdictions;

30 (6) The agreement should outline any monetary allowances that are to be
31 provided by the states to sellers or certified service providers. The agreement
32 must allow for a joint public and private sector study of the compliance cost on
33 sellers and certified service providers to collect sales and use taxes for state and
34 local governments under various levels of complexity to be completed by July 1,
35 2003;

36 (7) The agreement should require each state to certify compliance with
37 the terms of the agreement prior to joining and to maintain compliance, under the
38 laws of the member state, with all provisions of the agreement while a member,
39 only if the agreement and any amendment thereto complies with the provisions
40 of section 144.1012;

41 (8) The agreement should require each state to adopt a uniform policy for
42 certified service providers that protects the privacy of consumers and maintains
the confidentiality of tax information; and

43 (9) The agreement should provide for the appointment of an advisory
44 council of private sector representatives and an advisory council of nonmember
45 state representatives to consult with in the administration of the agreement.]
46

Section B. The provisions of the streamlined sales and use tax agreement act shall
2 become effective on January 1, 2014.

Section C. Because immediate action is necessary to secure adequate state revenue, the
2 enactment of section 32.383 of this act is deemed necessary for the immediate preservation of
3 the public health, welfare, peace, and safety, and is hereby declared to be an emergency act
4 within the meaning of the constitution, and the enactment of section 32.383 of this act shall be
5 in full force and effect upon its passage and approval.

✓