

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1170

AN ACT

To repeal sections 37.850, 67.463, 67.469, 67.1018, 67.1521, 67.2500, 67.2510, 92.338, 99.845, 135.215, 135.963, 137.016, 137.076, 177.011, 231.444, 321.460, and 610.021, RSMo, and to enact in lieu thereof nineteen new sections relating to local taxation, with an emergency clause for a certain section.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

1 Section A. Sections 37.850, 67.463, 67.469, 67.1018,
2 67.1521, 67.2500, 67.2510, 92.338, 99.845, 135.215, 135.963,
3 137.016, 137.076, 177.011, 231.444, 321.460, and 610.021, RSMo,
4 are repealed and nineteen new sections enacted in lieu thereof,
5 to be known as sections 37.850, 67.463, 67.469, 67.1018, 67.1521,
6 67.2500, 67.2510, 92.338, 99.845, 135.215, 135.963, 137.016,
7 137.076, 144.758, 177.011, 231.444, 321.228, 321.460, and
8 610.021, to read as follows:

9 37.850. 1. The commissioner of administration shall
10 maintain the Missouri accountability portal established in
11 executive order 07-24 as a free, Internet-based tool allowing
12 citizens to demand fiscal discipline and responsibility.

13 2. The Missouri accountability portal shall consist of an
14 easy-to-search database of financial transactions related to the

1 purchase of goods and services and the distribution of funds for
2 state programs; all bonds issued by any public institution of
3 higher education or political subdivision of this state or its
4 designated authority, all obligations issued or incurred pursuant
5 to section 99.820 by any political subdivision of this state or
6 its designated authority, and the revenue stream pledged to repay
7 such bonds or obligations; and all debt incurred by any public
8 charter school.

9 3. The Missouri accountability portal shall be updated each
10 state business day and maintained as the primary source of
11 information about the activity of Missouri's government.

12 4. Upon the conducting of a withholding or a release of
13 funds, the governor shall submit a report stating all amounts
14 withheld from the state's operating budget for the current fiscal
15 year, as authorized by article IV, section 27 of the Missouri
16 Constitution which shall be:

17 (1) Conspicuously posted on the accountability portal
18 website;

19 (2) Searchable by the amounts withheld or released from
20 each individual fund; and

21 (3) Searchable by the total amount withheld or released
22 from the operating budget.

23 5. Every political subdivision of the state, including
24 public institutions of higher education but excluding school
25 districts, shall supply all information described in subsection 2
26 of this section to the office of administration within seven days
27 of issuing or incurring such corresponding bond or obligation.
28 For all such bonds or obligations issued or incurred prior to

1 August 28, 2012, every such political subdivision and public
2 institution of higher education shall have ninety days to supply
3 such information to the office of administration.

4 6. Every school district and public charter school shall
5 supply all information described in subsection 2 of this section
6 to the department of elementary and secondary education within
7 seven days of issuing such bond, or incurring such debt. The
8 department of elementary and secondary education shall have
9 forty-eight hours to deliver such information to the office of
10 administration. For all such bonds issued or debt incurred prior
11 to August 28, 2012, every school district and public charter
12 school shall have ninety days to supply such information to the
13 department of elementary and secondary education. The department
14 of elementary and secondary education shall have forty-eight
15 hours to deliver such information to the office of
16 administration.

17 67.463. 1. At the hearing to consider the proposed
18 improvements and assessments, the governing body shall hear and
19 pass upon all objections to the proposed improvements and
20 proposed assessments, if any, and may amend the proposed
21 improvements, and the plans and specifications therefor, or
22 assessments as to any property, and thereupon by ordinance or
23 resolution the governing body of the city or county shall order
24 that the improvement be made and direct that financing for the
25 cost thereof be obtained as provided in sections 67.453 to
26 67.475.

27 2. After construction of the improvement has been completed
28 in accordance with the plans and specifications therefor, the

1 governing body shall compute the final costs of the improvement
2 and apportion the costs among the property benefitted by such
3 improvement in such equitable manner as the governing body shall
4 determine, charging each parcel of property with its
5 proportionate share of the costs, and by resolution or ordinance,
6 assess the final cost of the improvement or the amount of general
7 obligation bonds issued or to be issued therefor as special
8 assessments against the property described in the assessment
9 roll.

10 3. After the passage or adoption of the ordinance or
11 resolution assessing the special assessments, the city clerk or
12 county clerk shall mail a notice to each property owner within
13 the district which sets forth a description of each parcel of
14 real property to be assessed which is owned by such owner, the
15 special assessment assigned to such property, and a statement
16 that the property owner may pay such assessment in full, together
17 with interest accrued thereon from the effective date of such
18 ordinance or resolution, on or before a specified date determined
19 by the effective date of the ordinance or resolution, or may pay
20 such assessment in annual installments as provided in subsection
21 4 of this section.

22 4. The special assessments shall be assessed upon the
23 property included therein concurrent with general property taxes,
24 and shall be payable in substantially equal annual installments
25 for a duration stated in the ballot measure prescribed in
26 subsection 2 of section 67.457 or in the petition prescribed in
27 subsection 3 of section 67.457, and, if authorized, an assessment
28 in each year thereafter levied and collected in the same manner

1 with the proceeds thereof used solely for maintenance of the
2 improvement, taking into account such assessments and interest
3 thereon, as the governing body determines. The first installment
4 shall be payable after the first collection of general property
5 taxes following the adoption of the assessment ordinance or
6 resolution unless such ordinance or resolution was adopted and
7 certified too late to permit its collection at such time. All
8 assessments shall bear interest at such rate as the governing
9 body determines, not to exceed the rate permitted for bonds by
10 section 108.170. Interest on the assessment between the
11 effective date of the ordinance or resolution assessing the
12 assessment and the date the first installment is payable shall be
13 added to the first installment. The interest for one year on all
14 unpaid installments shall be added to each subsequent installment
15 until paid. In the case of a special assessment by a city, all
16 of the installments, together with the interest accrued or to
17 accrue thereon, may be certified by the city clerk to the county
18 clerk in one instrument at the same time. Such certification
19 shall be good for all of the installments, and the interest
20 thereon payable as special assessments.

21 5. Special assessments shall be collected and paid over to
22 the city treasurer or county treasurer in the same manner as
23 taxes of the city or county are collected and paid. In any
24 county [of the first classification with more than one hundred
25 thirty-five thousand four hundred but fewer than one hundred
26 thirty-five thousand five hundred inhabitants], the county
27 collector may collect a fee as prescribed by section 52.260 for
28 collection of assessments under this section.

1 67.469. A special assessment authorized under the
2 provisions of sections 67.453 to 67.475 shall be a lien, from the
3 date of the assessment, on the property against which it is
4 assessed on behalf of the city or county assessing the same to
5 the same extent as a tax upon real property. The lien may be
6 foreclosed in the same manner as a tax upon real property by land
7 tax sale pursuant to chapter 140 or [by judicial foreclosure
8 proceeding], if applicable to that county, chapter 141, or at the
9 option of the governing body, by judicial foreclosure proceeding.
10 Upon the foreclosure of any such lien, whether by land tax sale
11 or by judicial foreclosure proceeding, the entire remaining
12 assessment may become due and payable and may be recoverable in
13 such foreclosure proceeding at the option of the governing body.

14 67.1018. 1. The governing body of any county of the third
15 classification without a township form of government and with
16 more than five thousand nine hundred but fewer than six thousand
17 inhabitants may impose a tax on the charges for all sleeping
18 rooms, RV sites, and campsites paid by the transient guests of
19 hotels [or], motels, lodges, bed and breakfasts, cabins, RV
20 parks, and campgrounds situated in the county or a portion
21 thereof, which shall not be less than two percent nor more than
22 five percent per occupied room, RV site, or campsite per night,
23 except that such tax shall not become effective unless the
24 governing body of the county submits to the voters of the county
25 at a state general or primary election a proposal to authorize
26 the governing body of the county to impose a tax under this
27 section. The tax authorized in this section shall be in addition
28 to the charge for the sleeping room, RV site, or campsite and all

1 other taxes imposed by law, and [fifty percent of] the proceeds
2 of such tax shall be used [by the county to fund law enforcement
3 with the remaining fifty percent of such proceeds to be used] to
4 fund the promotion, operation, and development of tourism. Such
5 tax shall be stated separately from all other charges and taxes.

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

8 Shall (insert the name of the county) impose a
9 tax on the charges for all sleeping rooms, RV sites, and
10 campsites paid by the transient guests of hotels [and] motels,
11 lodges, bed and breakfasts, cabins, RV parks, and campgrounds
12 situated in (name of county) at a rate of
13 (insert rate of percent) percent for the [benefit of the county]
14 promotion, operation, and development of tourism?

15 YES NO

16
17 If a majority of the votes cast on the question by the qualified
18 voters voting thereon are in favor of the question, then the tax
19 shall become effective on the first day of the second calendar
20 quarter following the calendar quarter in which the election was
21 held. If a majority of the votes cast on the question by the
22 qualified voters voting thereon are opposed to the question, then
23 the tax authorized by this section shall not become effective
24 unless and until the question is resubmitted under this section
25 to the qualified voters of the county and such question is
26 approved by a majority of the qualified voters of the county
27 voting on the question.

28 67.1521. 1. A district may levy by resolution one or more

1 special assessments against real property within its boundaries,
2 upon receipt of and in accordance with a petition signed by:

3 (1) Owners of real property collectively owning more than
4 fifty percent by assessed value of real property within the
5 boundaries of the district; and

6 (2) More than fifty percent per capita of the owners of all
7 real property within the boundaries of the district.

8 2. The special assessment petition shall be in
9 substantially the following form:

10 The (insert name of district)
11 Community Improvement District ("District") shall be authorized
12 to levy special assessments against real property benefitted
13 within the District for the purpose of providing revenue for
14 (insert general description of specific service
15 and/or projects) in the district, such special assessments to be
16 levied against each tract, lot or parcel of real property listed
17 below within the district which receives special benefit as a
18 result of such service and/or projects, the cost of which shall
19 be allocated among this property by
20 (insert method of allocation, e.g., per square foot of property,
21 per square foot on each square foot of improvement, or by
22 abutting foot of property abutting streets, roads, highways,
23 parks or other improvements, or any other reasonable method) in
24 an amount not to exceed dollars per (insert unit of
25 measure). Such authorization to levy the special assessment
26 shall expire on (insert date). The tracts of
27 land located in the district which will receive special benefit
28 from this service and/or projects are: (list

1 of properties by common addresses and legal descriptions).

2 3. The method for allocating such special assessments set
3 forth in the petition may be any reasonable method which results
4 in imposing assessments upon real property benefitted in relation
5 to the benefit conferred upon each respective tract, lot or
6 parcel of real property and the cost to provide such benefit.

7 4. By resolution of the board, the district may levy a
8 special assessment rate lower than the rate ceiling set forth in
9 the petition authorizing the special assessment and may increase
10 such lowered special assessment rate to a level not exceeding the
11 special assessment rate ceiling set forth in the petition without
12 further approval of the real property owners; provided that a
13 district imposing a special assessment pursuant to this section
14 may not repeal or amend such special assessment or lower the rate
15 of such special assessment if such repeal, amendment or lower
16 rate will impair the district's ability to pay any liabilities
17 that it has incurred, money that it has borrowed or obligations
18 that it has issued.

19 5. Each special assessment which is due and owing shall
20 constitute a perpetual lien against each tract, lot or parcel of
21 property from which it is derived. Such lien may be foreclosed
22 in the same manner as any other special assessment lien as
23 provided in section 88.861. Notwithstanding the provisions of
24 this subsection and section 67.1541 to the contrary, [in any
25 county of the first classification with more than one hundred
26 thirty-five thousand four hundred but fewer than one hundred
27 thirty-five thousand five hundred inhabitants,] the county
28 collector may, upon certification by the district for collection,

1 add each special assessment to the annual real estate tax bill
2 for the property and collect the assessment in the same manner
3 the collector uses for real estate taxes. [In said counties,
4 each] Any special assessment remaining unpaid on the first day of
5 January annually is delinquent and enforcement of collection of
6 the delinquent bill by the county collector shall be governed by
7 the laws concerning delinquent and back taxes. The lien may be
8 foreclosed in the same manner as a tax upon real property by land
9 tax sale under chapter 140 or, if applicable to that county,
10 chapter 141.

11 6. A separate fund or account shall be created by the
12 district for each special assessment levied and each fund or
13 account shall be identifiable by a suitable title. The proceeds
14 of such assessments shall be credited to such fund or account.
15 Such fund or account shall be used solely to pay the costs
16 incurred in undertaking the specified service or project.

17 7. Upon completion of the specified service or project or
18 both, the balance remaining in the fund or account established
19 for such specified service or project or both shall be returned
20 or credited against the amount of the original assessment of each
21 parcel of property pro rata based on the method of assessment of
22 such special assessment.

23 8. Any funds in a fund or account created pursuant to this
24 section which are not needed for current expenditures may be
25 invested by the board in accordance with applicable laws relating
26 to the investment of funds of the city in which the district is
27 located.

28 9. The authority of the district to levy special

1 assessments shall be independent of the limitations and
2 authorities of the municipality in which it is located;
3 specifically, the provisions of section 88.812 shall not apply to
4 any district.

5 67.2500. 1. A theater, cultural arts, and entertainment
6 district may be established in the manner provided in section
7 67.2505 by the governing body of any county, city, town, or
8 village that has adopted transect-based zoning under chapter 89,
9 any county described in this subsection, or any city, town, or
10 village that is within such counties:

11 (1) Any county with a charter form of government and with
12 more than two hundred fifty thousand but less than three hundred
13 fifty thousand inhabitants;

14 (2) Any county of the first classification with more than
15 ninety-three thousand eight hundred but fewer than ninety-three
16 thousand nine hundred inhabitants;

17 (3) Any county of the first classification with more than
18 one hundred eighty-four thousand but fewer than one hundred
19 eighty-eight thousand inhabitants;

20 (4) Any county with a charter form of government and with
21 more than six hundred thousand but fewer than seven hundred
22 thousand inhabitants;

23 (5) Any county of the first classification with more than
24 one hundred thirty-five thousand four hundred but fewer than one
25 hundred thirty-five thousand five hundred inhabitants;

26 (6) Any county of the first classification with more than
27 one hundred four thousand six hundred but fewer than one hundred
28 four thousand seven hundred inhabitants;

1 (7) Any county of the first classification with more than
2 eighty-three thousand but fewer than ninety-two thousand
3 inhabitants and with a home rule city with more than seventy-six
4 thousand but fewer than ninety-one thousand inhabitants as the
5 county seat.

6 2. Sections 67.2500 to 67.2530 shall be known as the
7 "Theater, Cultural Arts, and Entertainment District Act".

8 3. As used in sections 67.2500 to 67.2530, the following
9 terms mean:

10 (1) "District", a theater, cultural arts, and entertainment
11 district organized under this section;

12 (2) "Qualified electors", "qualified voters", or "voters",
13 registered voters residing within the district or subdistrict, or
14 proposed district or subdistrict, who have registered to vote
15 pursuant to chapter 115 or, if there are no persons eligible to
16 be registered voters residing in the district or subdistrict,
17 proposed district or subdistrict, property owners, including
18 corporations and other entities, that are owners of real
19 property;

20 (3) "Registered voters", persons qualified and registered
21 to vote pursuant to chapter 115; and

22 (4) "Subdistrict", a subdivision of a district, but not a
23 separate political subdivision, created for the purposes
24 specified in subsection 5 of section 67.2505.

25 67.2510. As a complete alternative to the procedure
26 establishing a district set forth in section 67.2505, a theater,
27 cultural arts, and entertainment district may be established in
28 the manner provided in section 67.2515 by a circuit court with

1 jurisdiction over any county, city, town, or village that has
2 adopted transect-based zoning under chapter 89, any county
3 described in this section, or any city, town, or village that is
4 within such counties:

5 (1) Any county with a charter form of government and with
6 more than two hundred fifty thousand but less than three hundred
7 fifty thousand inhabitants;

8 (2) Any county of the first classification with more than
9 ninety-three thousand eight hundred but fewer than ninety-three
10 thousand nine hundred inhabitants;

11 (3) Any county of the first classification with more than
12 one hundred eighty-four thousand but fewer than one hundred
13 eighty-eight thousand inhabitants;

14 (4) Any county with a charter form of government and with
15 more than six hundred thousand but fewer than seven hundred
16 thousand inhabitants;

17 (5) Any county of the first classification with more than
18 one hundred thirty-five thousand four hundred but fewer than one
19 hundred thirty-five thousand five hundred inhabitants;

20 (6) Any county of the first classification with more than
21 one hundred four thousand six hundred but fewer than one hundred
22 four thousand seven hundred inhabitants;

23 (7) Any county of the first classification with more than
24 eighty-three thousand but fewer than ninety-two thousand
25 inhabitants and with a home rule city with more than seventy-six
26 thousand but fewer than ninety-one thousand inhabitants as the
27 county seat.

28 92.338. 1. All applicable provisions contained in sections

1 144.010 to 144.510 governing the state sales tax and section
2 32.057, the uniform confidentiality provision, shall apply to the
3 collection of the tax imposed by sections 92.325 to 92.340,
4 except as modified in sections 92.325 to 92.340.

5 2. All exemptions granted to agencies of government,
6 organizations, persons and to the sale of certain articles and
7 items of tangible personal property and taxable services under
8 the provisions of sections 144.010 to 144.510 are hereby made
9 applicable to the imposition and collection of the tax imposed by
10 sections 92.325 to 92.340. Notwithstanding the provisions of
11 this subsection, the governing body of any city that imposes a
12 convention and tourism tax pursuant to sections 92.325 to 92.340
13 may pass an ordinance and seek voter approval to collect the tax
14 from certain transient guests who are otherwise exempt under this
15 subsection. Such proposition shall be submitted to the voters at
16 a citywide general or primary election or at a special election
17 called for that purpose. It shall be submitted in a form set by
18 the governing body.

19 3. Except as provided in subsection 2 of this section, the
20 same sales tax permit, exemption certificate and retail
21 certificate required by sections 144.010 to 144.510 for the
22 administration and collection of the state sales tax shall
23 satisfy the requirements of sections 92.325 to 92.340, and no
24 additional permit or exemption certificate or retail certificate
25 shall be required; except that the director of revenue may
26 prescribe a form of exemption certificate for an exemption from
27 the tax imposed by sections 92.325 to 92.340.

28 4. The person, firm or corporation subject to any tax

1 imposed pursuant to sections 92.325 to 92.340 shall collect the
2 tax from the transient guests and patrons of the food
3 establishment and each such transient guest and patron of the
4 food establishment shall pay the amount of the tax due to the
5 person, firm or corporation required to collect the tax. The
6 city shall permit the person required to remit the tax to deduct
7 and retain an amount equal to two percent of the taxes collected.
8 The city governing body may either require the license collector
9 of the city to collect the tax imposed by sections 92.325 to
10 92.340 or may enter into an agreement with the director of
11 revenue to have the director collect such tax on behalf of the
12 city. In the event such an agreement is entered into, the
13 director of revenue shall perform all functions incident to the
14 collection, enforcement and operation of such tax, and the
15 director shall collect the tax on behalf of the city and shall
16 transfer the funds collected to the city license collector,
17 except for an amount not less than one percent nor more than
18 three percent, which shall be retained by the director for costs
19 of collection. If the director of revenue is to collect such
20 tax, the tax shall be collected and reported upon such forms and
21 under such administrative rules and regulations as the director
22 may prescribe. All refunds and penalties as provided in sections
23 144.010 to 144.525 are hereby made applicable to violations of
24 sections 92.325 to 92.340.

25 99.845. 1. A municipality, either at the time a
26 redevelopment project is approved or, in the event a municipality
27 has undertaken acts establishing a redevelopment plan and
28 redevelopment project and has designated a redevelopment area

1 after the passage and approval of sections 99.800 to 99.865 but
2 prior to August 13, 1982, which acts are in conformance with the
3 procedures of sections 99.800 to 99.865, may adopt tax increment
4 allocation financing by passing an ordinance providing that after
5 the total equalized assessed valuation of the taxable real
6 property in a redevelopment project exceeds the certified total
7 initial equalized assessed valuation of the taxable real property
8 in the redevelopment project, the ad valorem taxes, and payments
9 in lieu of taxes, if any, arising from the levies upon taxable
10 real property in such redevelopment project by taxing districts
11 and tax rates determined in the manner provided in subsection 2
12 of section 99.855 each year after the effective date of the
13 ordinance until redevelopment costs have been paid shall be
14 divided as follows:

15 (1) That portion of taxes, penalties and interest levied
16 upon each taxable lot, block, tract, or parcel of real property
17 which is attributable to the initial equalized assessed value of
18 each such taxable lot, block, tract, or parcel of real property
19 in the area selected for the redevelopment project shall be
20 allocated to and, when collected, shall be paid by the county
21 collector to the respective affected taxing districts in the
22 manner required by law in the absence of the adoption of tax
23 increment allocation financing;

24 (2) (a) Payments in lieu of taxes attributable to the
25 increase in the current equalized assessed valuation of each
26 taxable lot, block, tract, or parcel of real property in the area
27 selected for the redevelopment project and any applicable penalty
28 and interest over and above the initial equalized assessed value

1 of each such unit of property in the area selected for the
2 redevelopment project shall be allocated to and, when collected,
3 shall be paid to the municipal treasurer who shall deposit such
4 payment in lieu of taxes into a special fund called the "Special
5 Allocation Fund" of the municipality for the purpose of paying
6 redevelopment costs and obligations incurred in the payment
7 thereof. Payments in lieu of taxes which are due and owing shall
8 constitute a lien against the real estate of the redevelopment
9 project from which they are derived and shall be collected in the
10 same manner as the real property tax, including the assessment of
11 penalties and interest where applicable. The municipality may,
12 in the ordinance, pledge the funds in the special allocation fund
13 for the payment of such costs and obligations and provide for the
14 collection of payments in lieu of taxes, the lien of which may be
15 foreclosed in the same manner as a special assessment lien as
16 provided in section 88.861. No part of the current equalized
17 assessed valuation of each lot, block, tract, or parcel of
18 property in the area selected for the redevelopment project
19 attributable to any increase above the total initial equalized
20 assessed value of such properties shall be used in calculating
21 the general state school aid formula provided for in section
22 163.031 until such time as all redevelopment costs have been paid
23 as provided for in this section and section 99.850;

24 (b) Notwithstanding any provisions of this section to the
25 contrary, for purposes of determining the limitation on
26 indebtedness of local government pursuant to article VI, section
27 26(b) of the Missouri Constitution, the current equalized
28 assessed value of the property in an area selected for

1 redevelopment attributable to the increase above the total
2 initial equalized assessed valuation shall be included in the
3 value of taxable tangible property as shown on the last completed
4 assessment for state or county purposes;

5 (c) The county assessor shall include the current assessed
6 value of all property within the taxing district in the aggregate
7 valuation of assessed property entered upon the assessor's book
8 and verified pursuant to section 137.245, and such value shall be
9 utilized for the purpose of the debt limitation on local
10 government pursuant to article VI, section 26(b) of the Missouri
11 Constitution;

12 (3) For purposes of this section, "levies upon taxable real
13 property in such redevelopment project by taxing districts" shall
14 not include the blind pension fund tax levied under the authority
15 of article III, section 38(b) of the Missouri Constitution, or
16 the merchants' and manufacturers' inventory replacement tax
17 levied under the authority of subsection 2 of section 6 of
18 article X of the Missouri Constitution, except in redevelopment
19 project areas in which tax increment financing has been adopted
20 by ordinance pursuant to a plan approved by vote of the governing
21 body of the municipality taken after August 13, 1982, and before
22 January 1, 1998.

23 2. In addition to the payments in lieu of taxes described
24 in subdivision (2) of subsection 1 of this section, for
25 redevelopment plans and projects adopted or redevelopment
26 projects approved by ordinance after July 12, 1990, and prior to
27 August 31, 1991, fifty percent of the total additional revenue
28 from taxes, penalties and interest imposed by the municipality,

1 or other taxing districts, which are generated by economic
2 activities within the area of the redevelopment project over the
3 amount of such taxes generated by economic activities within the
4 area of the redevelopment project in the calendar year prior to
5 the adoption of the redevelopment project by ordinance, while tax
6 increment financing remains in effect, but excluding taxes
7 imposed on sales or charges for sleeping rooms paid by transient
8 guests of hotels and motels, taxes levied pursuant to section
9 70.500, licenses, fees or special assessments other than payments
10 in lieu of taxes and any penalty and interest thereon, or,
11 effective January 1, 1998, taxes levied pursuant to section
12 94.660, for the purpose of public transportation, shall be
13 allocated to, and paid by the local political subdivision
14 collecting officer to the treasurer or other designated financial
15 officer of the municipality, who shall deposit such funds in a
16 separate segregated account within the special allocation fund.
17 Any provision of an agreement, contract or covenant entered into
18 prior to July 12, 1990, between a municipality and any other
19 political subdivision which provides for an appropriation of
20 other municipal revenues to the special allocation fund shall be
21 and remain enforceable.

22 3. In addition to the payments in lieu of taxes described
23 in subdivision (2) of subsection 1 of this section, for
24 redevelopment plans and projects adopted or redevelopment
25 projects approved by ordinance after August 31, 1991, fifty
26 percent of the total additional revenue from taxes, penalties and
27 interest which are imposed by the municipality or other taxing
28 districts, and which are generated by economic activities within

1 the area of the redevelopment project over the amount of such
2 taxes generated by economic activities within the area of the
3 redevelopment project in the calendar year prior to the adoption
4 of the redevelopment project by ordinance, while tax increment
5 financing remains in effect, but excluding personal property
6 taxes, taxes imposed on sales or charges for sleeping rooms paid
7 by transient guests of hotels and motels, taxes levied pursuant
8 to section 70.500, taxes levied for the purpose of public
9 transportation pursuant to section 94.660, taxes imposed on sales
10 pursuant to section 650.399 for the purpose of emergency
11 communication systems, licenses, fees or special assessments
12 other than payments in lieu of taxes and penalties and interest
13 thereon, or any sales tax imposed by a county with a charter form
14 of government and with more than six hundred thousand but fewer
15 than seven hundred thousand inhabitants, for the purpose of
16 sports stadium improvement or levied by such county under section
17 238.410 for the purpose of the county transit authority operating
18 transportation facilities, shall be allocated to, and paid by the
19 local political subdivision collecting officer to the treasurer
20 or other designated financial officer of the municipality, who
21 shall deposit such funds in a separate segregated account within
22 the special allocation fund.

23 4. Beginning January 1, 1998, for redevelopment plans and
24 projects adopted or redevelopment projects approved by ordinance
25 and which have complied with subsections 4 to 12 of this section,
26 in addition to the payments in lieu of taxes and economic
27 activity taxes described in subsections 1, 2 and 3 of this
28 section, up to fifty percent of the new state revenues, as

1 defined in subsection 8 of this section, estimated for the
2 businesses within the project area and identified by the
3 municipality in the application required by subsection 10 of this
4 section, over and above the amount of such taxes reported by
5 businesses within the project area as identified by the
6 municipality in their application prior to the approval of the
7 redevelopment project by ordinance, while tax increment financing
8 remains in effect, may be available for appropriation by the
9 general assembly as provided in subsection 10 of this section to
10 the department of economic development supplemental tax increment
11 financing fund, from the general revenue fund, for distribution
12 to the treasurer or other designated financial officer of the
13 municipality with approved plans or projects.

14 5. The treasurer or other designated financial officer of
15 the municipality with approved plans or projects shall deposit
16 such funds in a separate segregated account within the special
17 allocation fund established pursuant to section 99.805.

18 6. No transfer from the general revenue fund to the
19 Missouri supplemental tax increment financing fund shall be made
20 unless an appropriation is made from the general revenue fund for
21 that purpose. No municipality shall commit any state revenues
22 prior to an appropriation being made for that project. For all
23 redevelopment plans or projects adopted or approved after
24 December 23, 1997, appropriations from the new state revenues
25 shall not be distributed from the Missouri supplemental tax
26 increment financing fund into the special allocation fund unless
27 the municipality's redevelopment plan ensures that one hundred
28 percent of payments in lieu of taxes and fifty percent of

1 economic activity taxes generated by the project shall be used
2 for eligible redevelopment project costs while tax increment
3 financing remains in effect. This account shall be separate from
4 the account into which payments in lieu of taxes are deposited,
5 and separate from the account into which economic activity taxes
6 are deposited.

7 7. In order for the redevelopment plan or project to be
8 eligible to receive the revenue described in subsection 4 of this
9 section, the municipality shall comply with the requirements of
10 subsection 10 of this section prior to the time the project or
11 plan is adopted or approved by ordinance. The director of the
12 department of economic development and the commissioner of the
13 office of administration may waive the requirement that the
14 municipality's application be submitted prior to the
15 redevelopment plan's or project's adoption or the redevelopment
16 plan's or project's approval by ordinance.

17 8. For purposes of this section, "new state revenues"
18 means:

19 (1) The incremental increase in the general revenue portion
20 of state sales tax revenues received pursuant to section 144.020,
21 excluding sales taxes that are constitutionally dedicated, taxes
22 deposited to the school district trust fund in accordance with
23 section 144.701, sales and use taxes on motor vehicles, trailers,
24 boats and outboard motors and future sales taxes earmarked by
25 law. In no event shall the incremental increase include any
26 amounts attributable to retail sales unless the municipality or
27 authority has proven to the Missouri development finance board
28 and the department of economic development and such entities have

1 made a finding that the sales tax increment attributable to
2 retail sales is from new sources which did not exist in the state
3 during the baseline year. The incremental increase in the
4 general revenue portion of state sales tax revenues for an
5 existing or relocated facility shall be the amount that current
6 state sales tax revenue exceeds the state sales tax revenue in
7 the base year as stated in the redevelopment plan as provided in
8 subsection 10 of this section; or

9 (2) The state income tax withheld on behalf of new
10 employees by the employer pursuant to section 143.221 at the
11 business located within the project as identified by the
12 municipality. The state income tax withholding allowed by this
13 section shall be the municipality's estimate of the amount of
14 state income tax withheld by the employer within the
15 redevelopment area for new employees who fill new jobs directly
16 created by the tax increment financing project.

17 9. Subsection 4 of this section shall apply only to
18 blighted areas located in enterprise zones, pursuant to sections
19 135.200 to 135.256, blighted areas located in federal empowerment
20 zones, or to blighted areas located in central business districts
21 or urban core areas of cities which districts or urban core areas
22 at the time of approval of the project by ordinance, provided
23 that the enterprise zones, federal empowerment zones or blighted
24 areas contained one or more buildings at least fifty years old;
25 and

26 (1) Suffered from generally declining population or
27 property taxes over the twenty-year period immediately preceding
28 the area's designation as a project area by ordinance; or

1 (2) Was a historic hotel located in a county of the first
2 classification without a charter form of government with a
3 population according to the most recent federal decennial census
4 in excess of one hundred fifty thousand and containing a portion
5 of a city with a population according to the most recent federal
6 decennial census in excess of three hundred fifty thousand.

7 10. The initial appropriation of up to fifty percent of the
8 new state revenues authorized pursuant to subsections 4 and 5 of
9 this section shall not be made to or distributed by the
10 department of economic development to a municipality until all of
11 the following conditions have been satisfied:

12 (1) The director of the department of economic development
13 or his or her designee and the commissioner of the office of
14 administration or his or her designee have approved a tax
15 increment financing application made by the municipality for the
16 appropriation of the new state revenues. The municipality shall
17 include in the application the following items in addition to the
18 items in section 99.810:

19 (a) The tax increment financing district or redevelopment
20 area, including the businesses identified within the
21 redevelopment area;

22 (b) The base year of state sales tax revenues or the base
23 year of state income tax withheld on behalf of existing
24 employees, reported by existing businesses within the project
25 area prior to approval of the redevelopment project;

26 (c) The estimate of the incremental increase in the general
27 revenue portion of state sales tax revenue or the estimate for
28 the state income tax withheld by the employer on behalf of new

1 employees expected to fill new jobs created within the
2 redevelopment area after redevelopment;

3 (d) The official statement of any bond issue pursuant to
4 this subsection after December 23, 1997;

5 (e) An affidavit that is signed by the developer or
6 developers attesting that the provisions of subdivision (1) of
7 subsection 1 of section 99.810 have been met and specifying that
8 the redevelopment area would not be reasonably anticipated to be
9 developed without the appropriation of the new state revenues;

10 (f) The cost-benefit analysis required by section 99.810
11 includes a study of the fiscal impact on the state of Missouri;
12 and

13 (g) The statement of election between the use of the
14 incremental increase of the general revenue portion of the state
15 sales tax revenues or the state income tax withheld by employers
16 on behalf of new employees who fill new jobs created in the
17 redevelopment area;

18 (h) The name, street and mailing address, and phone number
19 of the mayor or chief executive officer of the municipality;

20 (i) The street address of the development site;

21 (j) The three-digit North American Industry Classification
22 System number or numbers characterizing the development project;

23 (k) The estimated development project costs;

24 (l) The anticipated sources of funds to pay such
25 development project costs;

26 (m) Evidence of the commitments to finance such development
27 project costs;

28 (n) The anticipated type and term of the sources of funds

1 to pay such development project costs;

2 (o) The anticipated type and terms of the obligations to be
3 issued;

4 (p) The most recent equalized assessed valuation of the
5 property within the development project area;

6 (q) An estimate as to the equalized assessed valuation
7 after the development project area is developed in accordance
8 with a development plan;

9 (r) The general land uses to apply in the development area;

10 (s) The total number of individuals employed in the
11 development area, broken down by full-time, part-time, and
12 temporary positions;

13 (t) The total number of full-time equivalent positions in
14 the development area;

15 (u) The current gross wages, state income tax withholdings,
16 and federal income tax withholdings for individuals employed in
17 the development area;

18 (v) The total number of individuals employed in this state
19 by the corporate parent of any business benefitting from public
20 expenditures in the development area, and all subsidiaries
21 thereof, as of December thirty-first of the prior fiscal year,
22 broken down by full-time, part-time, and temporary positions;

23 (w) The number of new jobs to be created by any business
24 benefitting from public expenditures in the development area,
25 broken down by full-time, part-time, and temporary positions;

26 (x) The average hourly wage to be paid to all current and
27 new employees at the project site, broken down by full-time,
28 part-time, and temporary positions;

1 (y) For project sites located in a metropolitan statistical
2 area, as defined by the federal Office of Management and Budget,
3 the average hourly wage paid to nonmanagerial employees in this
4 state for the industries involved at the project, as established
5 by the United States Bureau of Labor Statistics;

6 (z) For project sites located outside of metropolitan
7 statistical areas, the average weekly wage paid to nonmanagerial
8 employees in the county for industries involved at the project,
9 as established by the United States Department of Commerce;

10 (aa) A list of other community and economic benefits to
11 result from the project;

12 (bb) A list of all development subsidies that any business
13 benefitting from public expenditures in the development area has
14 previously received for the project, and the name of any other
15 granting body from which such subsidies are sought;

16 (cc) A list of all other public investments made or to be
17 made by this state or units of local government to support
18 infrastructure or other needs generated by the project for which
19 the funding pursuant to this section is being sought;

20 (dd) A statement as to whether the development project may
21 reduce employment at any other site, within or without the state,
22 resulting from automation, merger, acquisition, corporate
23 restructuring, relocation, or other business activity;

24 (ee) A statement as to whether or not the project involves
25 the relocation of work from another address and if so, the number
26 of jobs to be relocated and the address from which they are to be
27 relocated;

28 (ff) A list of competing businesses in the county

1 containing the development area and in each contiguous county;

2 (gg) A market study for the development area;

3 (hh) A certification by the chief officer of the applicant
4 as to the accuracy of the development plan;

5 (2) The methodologies used in the application for
6 determining the base year and determining the estimate of the
7 incremental increase in the general revenue portion of the state
8 sales tax revenues or the state income tax withheld by employers
9 on behalf of new employees who fill new jobs created in the
10 redevelopment area shall be approved by the director of the
11 department of economic development or his or her designee and the
12 commissioner of the office of administration or his or her
13 designee. Upon approval of the application, the director of the
14 department of economic development or his or her designee and the
15 commissioner of the office of administration or his or her
16 designee shall issue a certificate of approval. The department
17 of economic development may request the appropriation following
18 application approval;

19 (3) The appropriation shall be either a portion of the
20 estimate of the incremental increase in the general revenue
21 portion of state sales tax revenues in the redevelopment area or
22 a portion of the estimate of the state income tax withheld by the
23 employer on behalf of new employees who fill new jobs created in
24 the redevelopment area as indicated in the municipality's
25 application, approved by the director of the department of
26 economic development or his or her designee and the commissioner
27 of the office of administration or his or her designee. At no
28 time shall the annual amount of the new state revenues approved

1 for disbursements from the Missouri supplemental tax increment
2 financing fund exceed thirty-two million dollars;

3 (4) Redevelopment plans and projects receiving new state
4 revenues shall have a duration of up to fifteen years, unless
5 prior approval for a longer term is given by the director of the
6 department of economic development or his or her designee and the
7 commissioner of the office of administration or his or her
8 designee; except that, in no case shall the duration exceed
9 twenty-three years.

10 11. In addition to the areas authorized in subsection 9 of
11 this section, the funding authorized pursuant to subsection 4 of
12 this section shall also be available in a federally approved
13 levee district, where construction of a levee begins after
14 December 23, 1997, and which is contained within a county of the
15 first classification without a charter form of government with a
16 population between fifty thousand and one hundred thousand
17 inhabitants which contains all or part of a city with a
18 population in excess of four hundred thousand or more
19 inhabitants.

20 12. There is hereby established within the state treasury a
21 special fund to be known as the "Missouri Supplemental Tax
22 Increment Financing Fund", to be administered by the department
23 of economic development. The department shall annually
24 distribute from the Missouri supplemental tax increment financing
25 fund the amount of the new state revenues as appropriated as
26 provided in the provisions of subsections 4 and 5 of this section
27 if and only if the conditions of subsection 10 of this section
28 are met. The fund shall also consist of any gifts,

1 contributions, grants or bequests received from federal, private
2 or other sources. Moneys in the Missouri supplemental tax
3 increment financing fund shall be disbursed per project pursuant
4 to state appropriations.

5 13. Redevelopment project costs may include, at the
6 prerogative of the state, the portion of salaries and expenses of
7 the department of economic development and the department of
8 revenue reasonably allocable to each redevelopment project
9 approved for disbursements from the Missouri supplemental tax
10 increment financing fund for the ongoing administrative functions
11 associated with such redevelopment project. Such amounts shall
12 be recovered from new state revenues deposited into the Missouri
13 supplemental tax increment financing fund created under this
14 section.

15 14. For redevelopment plans or projects approved by
16 ordinance that result in net new jobs from the relocation of a
17 national headquarters from another state to the area of the
18 redevelopment project, the economic activity taxes and new state
19 tax revenues shall not be based on a calculation of the
20 incremental increase in taxes as compared to the base year or
21 prior calendar year for such redevelopment project, rather the
22 incremental increase shall be the amount of total taxes generated
23 from the net new jobs brought in by the national headquarters
24 from another state. In no event shall this subsection be
25 construed to allow a redevelopment project to receive an
26 appropriation in excess of up to fifty percent of the new state
27 revenues.

28 135.215. 1. Improvements made to "real property" as such

1 term is defined in section 137.010, which are made in an
2 enterprise zone subsequent to the date such zone or expansion
3 thereto was designated, may upon approval of an authorizing
4 resolution by the governing authority having jurisdiction of the
5 area in which the improvements are made, be exempt, in whole or
6 in part, from assessment and payment of ad valorem taxes of one
7 or more affected political subdivisions, provided that, except as
8 to the exemption allowed under subsection 3 of this section, at
9 least fifty new jobs that provide an average of at least
10 thirty-five hours of employment per week per job are created and
11 maintained at the new or expanded facility. Such authorizing
12 resolution shall specify the percent of the exemption to be
13 granted, the duration of the exemption to be granted, and the
14 political subdivisions to which such exemption is to apply and
15 any other terms, conditions or stipulations otherwise required.
16 A copy of the resolution shall be provided the director within
17 thirty calendar days following adoption of the resolution by the
18 governing authority.

19 2. No exemption shall be granted until the governing
20 authority holds a public hearing for the purpose of obtaining the
21 opinions and suggestions of residents of political subdivisions
22 to be affected by the exemption from property taxes. The
23 governing authority shall send, by certified mail, a notice of
24 such hearing to each political subdivision in the area to be
25 affected and shall publish notice of such hearing in a newspaper
26 of general circulation in the area to be affected by the
27 exemption at least twenty days prior to the hearing but not more
28 than thirty days prior to the hearing. Such notice shall state

1 the time, location, date and purpose of the hearing.

2 3. Notwithstanding subsection 1 of this section, at least
3 one-half of the ad valorem taxes otherwise imposed on subsequent
4 improvements to real property located in an enterprise zone shall
5 become and remain exempt from assessment and payment of ad
6 valorem taxes of any political subdivision of this state or
7 municipality thereof, if said political subdivision or
8 municipality levies ad valorem taxes, for a period of not less
9 than ten years following the date such improvements were
10 assessed, provided the improved properties are used for
11 assembling, fabricating, processing, manufacturing, mining,
12 warehousing or distributing properties.

13 4. No exemption shall be granted for a period more than
14 twenty-five years following the date on which the original
15 enterprise zone was designated by the department except for any
16 enterprise zone within any home rule city with more than one
17 hundred fifty-one thousand five hundred but less than one hundred
18 fifty-one thousand six hundred inhabitants provided in any
19 instance the exemption shall not be granted for a period longer
20 than twenty-five years from the date on which the exemption was
21 granted.

22 5. The provisions of subsection 1 of this section shall not
23 apply to improvements made to real property which have been
24 started prior to August 28, 1991.

25 6. The mandatory abatement referred to in this section
26 shall not relieve the assessor or other responsible official from
27 ascertaining the amount of the equalized assessed value of all
28 taxable property annually as required by section 99.855 and shall

1 not have the effect of reducing the payments in lieu of taxes
2 referred to in subdivision (2) of section 99.845 unless such
3 reduction is set forth in the plan approved by the governing body
4 of the municipality pursuant to subdivision (1) of section
5 99.820.

6 7. Effective August 28, 2004, any abatement or exemption
7 provided for in this section on an individual parcel of real
8 property shall cease after a period of thirty days of business
9 closure, work stoppage, major reduction in force, or a
10 significant change in the type of business conducted at that
11 location. For the purposes of this subsection, "work stoppage"
12 shall not include strike or lockout or time necessary to retool a
13 plant, and "major reduction in force" is defined as a
14 seventy-five percent or greater reduction.

15 Any owner or new owner may reapply, but cannot receive the
16 abatement or exemption for any period of time beyond the original
17 life of the enterprise zone.

18 135.963. 1. Improvements made to real property as such
19 term is defined in section 137.010 which are made in an enhanced
20 enterprise zone subsequent to the date such zone or expansion
21 thereto was designated, may, upon approval of an authorizing
22 resolution or ordinance by the governing authority having
23 jurisdiction of the area in which the improvements are made, be
24 exempt, in whole or in part, from assessment and payment of ad
25 valorem taxes of one or more affected political subdivisions.
26 Improvements made to real property, as such term is defined in
27 section 137.010, which are locally assessed and in a renewable
28 energy generation zone designated as an enhanced enterprise zone,

1 subsequent to the date such enhanced enterprise zone or expansion
2 thereto was designated, may, upon approval of an authorizing
3 resolution or ordinance by the governing authority having
4 jurisdiction of the area in which the improvements are made, be
5 exempt, in whole or in part, from assessment and payment of ad
6 valorem taxes of one or more affected political subdivisions. In
7 addition to enhanced business enterprises, a speculative
8 industrial or warehouse building constructed by a public entity
9 or a private entity if the land is leased by a public entity may
10 be subject to such exemption.

11 2. Such authorizing resolution shall specify the percent of
12 the exemption to be granted, the duration of the exemption to be
13 granted, and the political subdivisions to which such exemption
14 is to apply and any other terms, conditions, or stipulations
15 otherwise required. A copy of the resolution shall be provided
16 to the director within thirty calendar days following adoption of
17 the resolution by the governing authority.

18 3. No exemption shall be granted until the governing
19 authority holds a public hearing for the purpose of obtaining the
20 opinions and suggestions of residents of political subdivisions
21 to be affected by the exemption from property taxes. The
22 governing authority shall send, by certified mail, a notice of
23 such hearing to each political subdivision in the area to be
24 affected and shall publish notice of such hearing in a newspaper
25 of general circulation in the area to be affected by the
26 exemption at least twenty days prior to the hearing but not more
27 than thirty days prior to the hearing. Such notice shall state
28 the time, location, date, and purpose of the hearing.

1 4. Notwithstanding subsection 1 of this section, at least
2 one-half of the ad valorem taxes otherwise imposed on subsequent
3 improvements to real property located in an enhanced enterprise
4 zone of enhanced business enterprises or speculative industrial
5 or warehouse buildings as indicated in subsection 1 of this
6 section shall become and remain exempt from assessment and
7 payment of ad valorem taxes of any political subdivision of this
8 state or municipality thereof, if said political subdivision or
9 municipality levies ad valorem taxes, for a period of not less
10 than ten years following the date such improvements were
11 assessed, provided the improved properties are used for enhanced
12 business enterprises. The exemption for speculative buildings is
13 subject to the approval of the governing authority for a period
14 not to exceed two years if the building is owned by a private
15 entity and five years if the building is owned or ground leased
16 by a public entity. This shall not preclude the building
17 receiving an exemption for the remaining time period established
18 by the governing authority if it was occupied by an enhanced
19 business enterprise. The two- and five-year time periods
20 indicated for speculative buildings shall not be an addition to
21 the local abatement time period for such facility.

22 5. No exemption shall be granted for a period more than
23 twenty-five years following the date on which the original
24 enhanced enterprise zone was designated by the department.

25 6. The provisions of subsection 1 of this section shall not
26 apply to improvements made to real property begun prior to August
27 28, 2004.

28 7. The abatement referred to in this section shall not

1 relieve the assessor or other responsible official from
2 ascertaining the amount of the equalized assessed value of all
3 taxable property annually as required by section 99.855, 99.957,
4 or 99.1042 and shall not have the effect of reducing the payments
5 in lieu of taxes referred to in subdivision (2) of subsection 1
6 of section 99.845, subdivision (2) of subsection 3 of section
7 99.957, or subdivision (2) of subsection 3 of section 99.1042
8 unless such reduction is set forth in the plan approved by the
9 governing body of the municipality pursuant to subdivision (1) of
10 subsection 1 of section 99.820, section 99.942, or section
11 99.1027.

12 137.016. 1. As used in section 4(b) of article X of the
13 Missouri Constitution, the following terms mean:

14 (1) "Residential property", all real property improved by a
15 structure which is used or intended to be used for residential
16 living by human occupants, vacant land in connection with an
17 airport, land used as a golf course, [and] manufactured home
18 parks, and time-share units as defined in section 407.600, except
19 to the extent such units are actually rented and subject to sales
20 tax under subdivision (6) of subsection 1 of section 144.020, but
21 residential property shall not include other similar facilities
22 used primarily for transient housing. For the purposes of this
23 section, "transient housing" means all rooms available for rent
24 or lease for which the receipts from the rent or lease of such
25 rooms are subject to state sales tax pursuant to subdivision (6)
26 of subsection 1 of section 144.020;

27 (2) "Agricultural and horticultural property", all real
28 property used for agricultural purposes and devoted primarily to

1 the raising and harvesting of crops; to the feeding, breeding and
2 management of livestock which shall include breeding, showing,
3 and boarding of horses; to dairying, or to any other combination
4 thereof; and buildings and structures customarily associated with
5 farming, agricultural, and horticultural uses. Agricultural and
6 horticultural property shall also include land devoted to and
7 qualifying for payments or other compensation under a soil
8 conservation or agricultural assistance program under an
9 agreement with an agency of the federal government. Agricultural
10 and horticultural property shall further include land and
11 improvements, exclusive of structures, on privately owned
12 airports that qualify as reliever airports under the National
13 Plan of Integrated Airports System, to receive federal airport
14 improvement project funds through the Federal Aviation
15 Administration. Real property classified as forest croplands
16 shall not be agricultural or horticultural property so long as it
17 is classified as forest croplands and shall be taxed in
18 accordance with the laws enacted to implement section 7 of
19 article X of the Missouri Constitution. Agricultural and
20 horticultural property shall also include any sawmill or planing
21 mill defined in the U.S. Department of Labor's Standard
22 Industrial Classification (SIC) Manual under Industry Group 242
23 with the SIC number 2421;

24 (3) "Utility, industrial, commercial, railroad and other
25 real property", all real property used directly or indirectly,
26 for any commercial, mining, industrial, manufacturing, trade,
27 professional, business, or similar purpose, including all
28 property centrally assessed by the state tax commission but shall

1 not include floating docks, portions of which are separately
2 owned and the remainder of which is designated for common
3 ownership and in which no one person or business entity owns more
4 than five individual units. All other real property not included
5 in the property listed in subclasses (1) and (2) of section 4(b)
6 of article X of the Missouri Constitution, as such property is
7 defined in this section, shall be deemed to be included in the
8 term "utility, industrial, commercial, railroad and other real
9 property".

10 2. Pursuant to article X of the state constitution, any
11 taxing district may adjust its operating levy to recoup any loss
12 of property tax revenue, except revenues from the surtax imposed
13 pursuant to article X, subsection 2 of section 6 of the
14 constitution, as the result of changing the classification of
15 structures intended to be used for residential living by human
16 occupants which contain five or more dwelling units if such
17 adjustment of the levy does not exceed the highest tax rate in
18 effect subsequent to the 1980 tax year. For purposes of this
19 section, loss in revenue shall include the difference between the
20 revenue that would have been collected on such property under its
21 classification prior to enactment of this section and the amount
22 to be collected under its classification under this section. The
23 county assessor of each county or city not within a county shall
24 provide information to each taxing district within its boundaries
25 regarding the difference in assessed valuation of such property
26 as the result of such change in classification.

27 3. All reclassification of property as the result of
28 changing the classification of structures intended to be used for

1 residential living by human occupants which contain five or more
2 dwelling units shall apply to assessments made after December 31,
3 1994.

4 4. Where real property is used or held for use for more
5 than one purpose and such uses result in different
6 classifications, the county assessor shall allocate to each
7 classification the percentage of the true value in money of the
8 property devoted to each use; except that, where agricultural and
9 horticultural property, as defined in this section, also contains
10 a dwelling unit or units, the farm dwelling, appurtenant
11 residential-related structures and up to five acres immediately
12 surrounding such farm dwelling shall be residential property, as
13 defined in this section.

14 5. All real property which is vacant, unused, or held for
15 future use; which is used for a private club, a not-for-profit or
16 other nonexempt lodge, club, business, trade, service
17 organization, or similar entity; or for which a determination as
18 to its classification cannot be made under the definitions set
19 out in subsection 1 of this section, shall be classified
20 according to its immediate most suitable economic use, which use
21 shall be determined after consideration of:

22 (1) Immediate prior use, if any, of such property;

23 (2) Location of such property;

24 (3) Zoning classification of such property; except that,
25 such zoning classification shall not be considered conclusive if,
26 upon consideration of all factors, it is determined that such
27 zoning classification does not reflect the immediate most
28 suitable economic use of the property;

- 1 (4) Other legal restrictions on the use of such property;
2 (5) Availability of water, electricity, gas, sewers, street
3 lighting, and other public services for such property;
4 (6) Size of such property;
5 (7) Access of such property to public thoroughfares; and
6 (8) Any other factors relevant to a determination of the
7 immediate most suitable economic use of such property.

8 6. All lands classified as forest croplands shall not, for
9 taxation purposes, be classified as subclass (1), subclass (2),
10 or subclass (3) real property, as such classes are prescribed in
11 section 4(b) of article X of the Missouri Constitution and
12 defined in this section, but shall be taxed in accordance with
13 the laws enacted to implement section 7 of article X of the
14 Missouri Constitution.

15 137.076. In establishing the value of a parcel of real
16 property the county assessor shall consider current market
17 conditions and previous decisions of the county board of
18 equalization, the state tax commission or a court of competent
19 jurisdiction that affected the value of such parcel. For
20 purposes of this section, the term "current market conditions",
21 shall include the impact upon the housing market of foreclosures
22 and bank sales.

23 144.758. (1) Provided that a local use tax is not imposed
24 under section 144.757, a county or municipality, by a majority
25 vote of its governing body, may impose a local use tax on new and
26 used motor vehicles, trailers, boats, and outboard motors, if a
27 local sales tax is imposed as defined in section 32.085, at a
28 rate equal to the rate of the local sales tax in effect in such

1 county or municipality; provided, however, that no ordinance or
2 order enacted pursuant to this section shall be effective unless
3 the governing body of the county or municipality submits to the
4 voters thereof at a municipal, county or state general, primary,
5 or special election a proposal to authorize the governing body of
6 the county or municipality to impose a local use tax pursuant to
7 this section.

8 (2) The ballot submission shall contain substantially the
9 following language:

10 Shall the (county or municipality's name)
11 impose a local use tax on new and used motor vehicles,
12 trailers, boats, and outboard motors at the same rate
13 as the total local sales tax rate, currently
14 (insert percent), provided that if the local sales tax
15 rate is reduced or raised by voter approval, the local
16 use tax rate shall also be reduced or raised by the
17 same action?

18 YES NO

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

22 (3) If a majority of the votes cast on the proposal by the
23 qualified voters voting thereon are in favor of the proposal,
24 then the ordinance or order and any amendments thereto shall be
25 in effect on the first day of the calendar quarter which begins
26 at least forty-five days after the director of revenue receives
27 notice of adoption of the local use tax. If a majority of the
28 votes cast by the qualified voters voting are opposed to the

1 proposal, then the governing body of the county or municipality
2 shall have no power to impose the local use tax as herein
3 authorized unless and until the governing body of the county or
4 municipality shall again have submitted another proposal to
5 authorize the governing body of the county or municipality to
6 impose the local use tax and such proposal is approved by a
7 majority of the qualified voters voting thereon.

8 (4) The local use tax under this section may be imposed at
9 the same rate as the local sales tax then currently in effect in
10 the county or municipality upon all new and used motor vehicles,
11 trailers, boats, and outboard motors within the county or
12 municipality adopting such tax that are subject to the state tax
13 imposed under this section; provided, however, that if any local
14 sales tax is repealed or the rate thereof is reduced or raised by
15 voter approval, the local use tax rate shall also be deemed to be
16 repealed, reduced, or raised by the same action repealing,
17 reducing, or raising the local sales tax.

18 (5) Notwithstanding any other provision of law, the
19 director shall distribute the tax imposed, less one percent for
20 the cost of collection as provided in section 144.759, under this
21 section in the same manner as though the motor vehicle, trailer,
22 boat, or outboard motor had been sold at retail within the state.

23 177.011. 1. The title of all schoolhouse sites and other
24 school property is vested in the district in which the property
25 is located, or if the directors of both school districts involved
26 agree, a school district may own property outside of the
27 boundaries of the district and operate upon such property for
28 school purposes; provided that, such property may only be used

1 for school purposes for students residing in the school district
2 owning such property or students who are enrolled in such school
3 district as part of a court-ordered desegregation plan. All
4 property leased or rented for school purposes shall be wholly
5 under the control of the school board during such time. No board
6 shall lease or rent any building for school purposes while the
7 district schoolhouse is unoccupied, and no schoolhouse or school
8 site shall be abandoned or sold until another site and house are
9 provided for the school district.

10 2. Notwithstanding the provisions of section 178.770, the
11 provisions of this section shall not apply to community college
12 districts. Nothing in this subsection shall be construed to
13 impair the duty and authority of the coordinating board for
14 higher education to approve academic programs under section
15 173.005.

16 231.444. 1. In addition to other levies authorized by law,
17 the governing body of any county of the third classification
18 without a township form of government having a population of less
19 than six thousand inhabitants, any county of the third
20 classification without a township form of government and with
21 more than eight thousand but fewer than nine thousand inhabitants
22 and with a city of the fourth classification with more than one
23 thousand two hundred but fewer than one thousand three hundred
24 fifty inhabitants as the county seat, and any county of the third
25 classification without a township form of government and with
26 more than six thousand but fewer than seven thousand inhabitants
27 and with a city of the fourth classification with more than five
28 hundred fifty but fewer than six hundred fifty inhabitants as the

1 county seat according to the most recent decennial census may by
2 ordinance levy and impose a tax pursuant to this section which
3 shall not exceed the rate of one dollar on each acre of real
4 property in the county which is classified as agricultural and
5 horticultural property pursuant to section 137.016.

6 2. The proceeds of the tax authorized pursuant to this
7 section shall be collected by the county collector and remitted
8 to the county treasurer who shall deposit such proceeds in a
9 special fund to be known as the "Special Road Rock Fund". All
10 moneys in the special road rock fund shall be appropriated by the
11 county governing body for the sole purpose of purchasing road
12 rock to be placed on county roads within the boundaries of the
13 county.

14 3. The ordinance levying and imposing a tax pursuant to
15 subsection 1 of this section shall not be effective unless the
16 county governing body submits to the qualified voters of the
17 county a proposal to authorize the county governing body to levy
18 and impose the tax at an election permitted pursuant to section
19 115.123. The ballot of submission proposing the tax shall be in
20 substantially the following form:

21 Shall the county of (county's name) be authorized
22 to levy and impose a tax on all real property in the county which
23 is classified as agricultural or horticultural property at a rate
24 not to exceed (rate of tax) cents per acre with all
25 the proceeds of the tax to be placed in the "Special Road Rock
26 Fund" and used solely for the purpose of purchasing road rock to
27 be placed on county roads within the boundaries of the county?

28 YES NO

1 4. If a majority of the qualified voters of the county
2 voting on the proposal vote "YES", then the governing body of the
3 county may by ordinance levy and impose the tax authorized by
4 this section in an amount not to exceed the rate proposed in the
5 ballot of submission. If a majority of the qualified voters of
6 the county voting on the proposal vote "NO", then the governing
7 body of the county shall not levy and impose such tax. Nothing
8 in this section shall prohibit a rejected proposal from being
9 resubmitted to the qualified voters of the county at an election
10 permitted pursuant to section 115.123.

11 321.228. 1. As used in this section, the following terms
12 shall mean:

13 (1) "Residential construction", new construction and
14 erection of detached single-family or two-family dwellings or the
15 development of land to be used for detached single-family or two-
16 family dwellings;

17 (2) "Residential construction regulatory system", any
18 bylaw, ordinance, order, rule, or regulation adopted,
19 implemented, or enforced by any city, town, village, or county
20 that pertains to residential construction, to any permitting
21 system, or program relating to residential construction,
22 including but not limited to the use or occupancy by the initial
23 occupant thereof, or to any system or program for the inspection
24 of residential construction. Residential construction regulatory
25 system also includes the whole or any part of a nationally
26 recognized model code, with or without amendments specific to
27 such city, town, village, or county.

28 2. Notwithstanding the provisions of any other law to the

1 contrary, if a city, town, village, or county adopts or has
2 adopted, implements, and enforces a residential construction
3 regulatory system applicable to residential construction within
4 its jurisdiction, any fire protection districts wholly or partly
5 located within such city, town, village, or county shall be
6 without power, authority, or privilege to enforce or implement a
7 residential construction regulatory system purporting to be
8 applicable to any residential construction within such city,
9 town, village, or county. Any such residential construction
10 regulatory system adopted by a fire protection district or its
11 board shall be treated as advisory only and shall not be enforced
12 by such fire protection district or its board.

13 3. Notwithstanding the provisions of any other law to the
14 contrary, fire protection districts:

15 (1) Shall have final regulatory authority regarding the
16 location and specifications of fire hydrants, fire hydrant flow
17 rates, and fire lanes, all as it relates to residential
18 construction. Nothing in this subdivision shall be construed to
19 require the political subdivision supplying water to incur any
20 costs to modify its water supply infrastructure; and

21 (2) May inspect the alteration, enlargement, replacement or
22 repair of a detached single-family or two-family dwelling; and

23 (3) Shall not collect a fee for the services described in
24 subdivisions (1) and (2) of this subsection.

25 321.460. 1. Two or more fire protection districts may
26 consolidate with each other in the manner hereinafter provided,
27 and only if the districts have one or more common boundaries, in
28 whole or in part, or are located within the same county, in whole

1 or in part, as to any respective two of the districts which are
2 so consolidating.

3 2. By a majority vote of each board of directors of each
4 fire protection district included within the proposed
5 consolidation, a consolidation plan may be adopted. The
6 consolidation plan shall include the name of the proposed
7 consolidated district, the legal description of the boundaries of
8 each district to be consolidated, and a legal description of the
9 boundaries of the consolidated district, the amount of
10 outstanding bonds, if any, of each district proposed to be
11 consolidated, a listing of the firehouses within each district,
12 and the names of the districts to be consolidated.

13 3. Each board of the districts approving the plan for
14 proposed consolidation shall duly certify and file in the office
15 of the clerk of the circuit court of the county in which the
16 district is located a copy of the plan of consolidation, bearing
17 the signatures of those directors who vote in favor thereof,
18 together with a petition for consolidation. The petition may be
19 made jointly by all of the districts within the respective plan
20 of consolidation. A filing fee of fifty dollars shall be
21 deposited with the clerk, on the filing of the petition, against
22 the costs of court.

23 4. The circuit court sitting in and for any county to which
24 the petition is presented is hereby vested with jurisdiction,
25 power and authority to hear the same, and to approve the
26 consolidation and order such districts consolidated, after
27 holding an election, as hereinafter provided.

28 5. If the circuit court finds the plan for consolidation to

1 have been duly approved by the respective boards of directors of
2 the fire protection districts proposed to be consolidated, then
3 the circuit court shall enter its order of record, directing the
4 submission of the question.

5 6. The order shall direct publication of notice of
6 election, and shall fix the date thereof. The order shall direct
7 that the elections shall be held to vote on the proposition of
8 consolidating the districts and to elect three persons, having
9 the qualifications declared in section 321.130 and being among
10 the then directors of the districts proposed to be consolidated,
11 to become directors of the consolidated district.

12 7. The question shall be submitted in substantially the
13 following form:

14 Shall the Fire Protection Districts and the Fire
15 Protection District be consolidated into one fire protection
16 district to be known as the Fire Protection District, with
17 tax levies not in excess of the following amounts: maintenance
18 fund cents per one hundred dollars assessed valuation;
19 ambulance service cents per one hundred dollars assessed
20 valuation; pension fund cents per one hundred dollars
21 assessed valuation; and dispatching fund cents per one
22 hundred dollars assessed valuation?

23 8. If, upon the canvass and declaration, it is found and
24 determined that a majority of the voters of the districts voting
25 on the proposition or propositions have voted in favor of the
26 proposition to incorporate the consolidated district, then the
27 court shall then further, in its order, designate the first board
28 of directors of the consolidated district, who have been elected

1 by the voters voting thereon, the one receiving the third highest
2 number of votes to hold office until the first Tuesday in April
3 which is more than one year after the date of election, the one
4 receiving the second highest number of votes to hold office until
5 two years after the first Tuesday aforesaid, and the one
6 receiving the highest number of votes until four years after the
7 first Tuesday in April as aforesaid. If any other propositions
8 are also submitted at the election, the court, in its order,
9 shall also declare the results of the votes thereon. If the
10 court shall find and determine, upon the canvass and declaration,
11 that a majority of the voters of the consolidated district have
12 not voted in favor of the proposition to incorporate the
13 consolidated district, then the court shall enter its order
14 declaring the proceedings void and of no effect, and shall
15 dismiss the same at the cost of petitioners.

16 610.021. Except to the extent disclosure is otherwise
17 required by law, a public governmental body is authorized to
18 close meetings, records and votes, to the extent they relate to
19 the following:

20 (1) Legal actions, causes of action or litigation involving
21 a public governmental body and any confidential or privileged
22 communications between a public governmental body or its
23 representatives and its attorneys. However, any minutes, vote or
24 settlement agreement relating to legal actions, causes of action
25 or litigation involving a public governmental body or any agent
26 or entity representing its interests or acting on its behalf or
27 with its authority, including any insurance company acting on
28 behalf of a public government body as its insured, shall be made

1 public upon final disposition of the matter voted upon or upon
2 the signing by the parties of the settlement agreement, unless,
3 prior to final disposition, the settlement agreement is ordered
4 closed by a court after a written finding that the adverse impact
5 to a plaintiff or plaintiffs to the action clearly outweighs the
6 public policy considerations of section 610.011, however, the
7 amount of any moneys paid by, or on behalf of, the public
8 governmental body shall be disclosed; provided, however, in
9 matters involving the exercise of the power of eminent domain,
10 the vote shall be announced or become public immediately
11 following the action on the motion to authorize institution of
12 such a legal action. Legal work product shall be considered a
13 closed record;

14 (2) Leasing, purchase or sale of real estate by a public
15 governmental body where public knowledge of the transaction might
16 adversely affect the legal consideration therefor. However, any
17 minutes, vote or public record approving a contract relating to
18 the leasing, purchase or sale of real estate by a public
19 governmental body shall be made public upon execution of the
20 lease, purchase or sale of the real estate;

21 (3) Hiring, firing, disciplining or promoting of particular
22 employees by a public governmental body when personal information
23 about the employee is discussed or recorded. However, any vote
24 on a final decision, when taken by a public governmental body, to
25 hire, fire, promote or discipline an employee of a public
26 governmental body shall be made available with a record of how
27 each member voted to the public within seventy-two hours of the
28 close of the meeting where such action occurs; provided, however,

1 that any employee so affected shall be entitled to prompt notice
2 of such decision during the seventy-two-hour period before such
3 decision is made available to the public.

4 As used in this subdivision, the term "personal information"
5 means information relating to the performance or merit of
6 individual employees;

7 (4) The state militia or national guard or any part
8 thereof;

9 (5) Nonjudicial mental or physical health proceedings
10 involving identifiable persons, including medical, psychiatric,
11 psychological, or alcoholism or drug dependency diagnosis or
12 treatment;

13 (6) Scholastic probation, expulsion, or graduation of
14 identifiable individuals, including records of individual test or
15 examination scores; however, personally identifiable student
16 records maintained by public educational institutions shall be
17 open for inspection by the parents, guardian or other custodian
18 of students under the age of eighteen years and by the parents,
19 guardian or other custodian and the student if the student is
20 over the age of eighteen years;

21 (7) Testing and examination materials, before the test or
22 examination is given or, if it is to be given again, before so
23 given again;

24 (8) Welfare cases of identifiable individuals;

25 (9) Preparation, including any discussions or work product,
26 on behalf of a public governmental body or its representatives
27 for negotiations with employee groups;

28 (10) Software codes for electronic data processing and

1 documentation thereof;

2 (11) Specifications for competitive bidding, until either
3 the specifications are officially approved by the public
4 governmental body or the specifications are published for bid;

5 (12) Sealed bids and related documents, until the bids are
6 opened; and sealed proposals and related documents or any
7 documents related to a negotiated contract until a contract is
8 executed, or all proposals are rejected;

9 (13) Individually identifiable personnel records,
10 performance ratings or records pertaining to employees or
11 applicants for employment, except that this exemption shall not
12 apply to the names, positions, salaries and lengths of service of
13 officers and employees of public agencies once they are employed
14 as such, and the names of private sources donating or
15 contributing money to the salary of a chancellor or president at
16 all public colleges and universities in the state of Missouri and
17 the amount of money contributed by the source;

18 (14) Records which are protected from disclosure by law;

19 (15) Meetings and public records relating to scientific and
20 technological innovations in which the owner has a proprietary
21 interest;

22 (16) Records relating to municipal hotlines established for
23 the reporting of abuse and wrongdoing;

24 (17) Confidential or privileged communications between a
25 public governmental body and its auditor, including all auditor
26 work product; however, all final audit reports issued by the
27 auditor are to be considered open records pursuant to this
28 chapter;

1 (18) Operational guidelines and policies developed,
2 adopted, or maintained by any public agency responsible for law
3 enforcement, public safety, first response, or public health for
4 use in responding to or preventing any critical incident which is
5 or appears to be terrorist in nature and which has the potential
6 to endanger individual or public safety or health. Nothing in
7 this exception shall be deemed to close information regarding
8 expenditures, purchases, or contracts made by an agency in
9 implementing these guidelines or policies. When seeking to close
10 information pursuant to this exception, the agency shall
11 affirmatively state in writing that disclosure would impair its
12 ability to protect the safety or health of persons, and shall in
13 the same writing state that the public interest in nondisclosure
14 outweighs the public interest in disclosure of the records. This
15 exception shall sunset on December 31, [2012] 2016;

16 (19) Existing or proposed security systems and structural
17 plans of real property owned or leased by a public governmental
18 body, and information that is voluntarily submitted by a
19 nonpublic entity owning or operating an infrastructure to any
20 public governmental body for use by that body to devise plans for
21 protection of that infrastructure, the public disclosure of which
22 would threaten public safety:

23 (a) Records related to the procurement of or expenditures
24 relating to security systems purchased with public funds shall be
25 open;

26 (b) When seeking to close information pursuant to this
27 exception, the public governmental body shall affirmatively state
28 in writing that disclosure would impair the public governmental

1 body's ability to protect the security or safety of persons or
2 real property, and shall in the same writing state that the
3 public interest in nondisclosure outweighs the public interest in
4 disclosure of the records;

5 (c) Records that are voluntarily submitted by a nonpublic
6 entity shall be reviewed by the receiving agency within ninety
7 days of submission to determine if retention of the document is
8 necessary in furtherance of a state security interest. If
9 retention is not necessary, the documents shall be returned to
10 the nonpublic governmental body or destroyed;

11 (d) This exception shall sunset on December 31, [2012]
12 2016;

13 (20) Records that identify the configuration of components
14 or the operation of a computer, computer system, computer
15 network, or telecommunications network, and would allow
16 unauthorized access to or unlawful disruption of a computer,
17 computer system, computer network, or telecommunications network
18 of a public governmental body. This exception shall not be used
19 to limit or deny access to otherwise public records in a file,
20 document, data file or database containing public records.
21 Records related to the procurement of or expenditures relating to
22 such computer, computer system, computer network, or
23 telecommunications network, including the amount of moneys paid
24 by, or on behalf of, a public governmental body for such
25 computer, computer system, computer network, or
26 telecommunications network shall be open;

27 (21) Credit card numbers, personal identification numbers,
28 digital certificates, physical and virtual keys, access codes or

1 authorization codes that are used to protect the security of
2 electronic transactions between a public governmental body and a
3 person or entity doing business with a public governmental body.
4 Nothing in this section shall be deemed to close the record of a
5 person or entity using a credit card held in the name of a public
6 governmental body or any record of a transaction made by a person
7 using a credit card or other method of payment for which
8 reimbursement is made by a public governmental body; and

9 (22) Records submitted by an individual, corporation, or
10 other business entity to a public institution of higher education
11 in connection with a proposal to license intellectual property or
12 perform sponsored research and which contains sales projections
13 or other business plan information the disclosure of which may
14 endanger the competitiveness of a business.

15 Section B. Because of the need of local governments to
16 raise revenue to meet their public needs, the enactment of
17 section 144.758 of this act is deemed necessary for the immediate
18 preservation of the public health, welfare, peace and safety, and
19 is hereby declared to be an emergency act within the meaning of
20 the constitution, and the enactment of section 144.758 of this
21 act shall be in full force and effect upon its passage and
22 approval.