

SECOND REGULAR SESSION

# HOUSE BILL NO. 1335

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES LEARA (Sponsor) AND McGEORGHEGAN (Co-sponsor).

5152L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 66.620, 66.630, and 94.857, RSMo, and to enact in lieu thereof three new sections relating to distribution of local sales taxes.

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

Section A. Sections 66.620, 66.630, and 94.857, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 66.620, 66.630, and 94.857, to read as follows:

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

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

16           2. In any county not adopting an additional sales tax and alternate distribution system  
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county  
18 shall be divided into two groups, "Group A" and "Group B"[.] **as follows:**

19           **(1) Before January 1, 2013,** group A shall consist of all cities, towns and villages which  
20 are located wholly or partly within the county which levied the tax and which had a city sales tax  
21 in effect under the provisions of sections 94.500 to 94.550 on the day prior to the adoption of the  
22 county sales tax ordinance, except that beginning January 1, 1980, group A shall consist of all  
23 cities, towns and villages which are located wholly or partly within the county which levied the  
24 tax and which had a city sales tax approved by the voters of such city under the provisions of  
25 sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For the  
26 purposes of determining the location of consummation of sales for distribution of funds to cities,  
27 towns and villages in group A, the boundaries of any such city, town or village shall be the  
28 boundary of that city, town or village as it existed on March 19, 1984. Group B shall consist of  
29 all cities, towns and villages which are located wholly or partly within the county which levied  
30 the tax and which did not have a city sales tax in effect under the provisions of sections 94.500  
31 to 94.550 on the day prior to the adoption of the county sales tax ordinance, and shall also  
32 include all unincorporated areas of the county which levied the tax; except that, beginning  
33 January 1, 1980, group B shall consist of all cities, towns and villages which are located wholly  
34 or partly within the county which levied the tax and which did not have a city sales tax approved  
35 by the voters of such city under the provisions of sections 94.500 to 94.550 on the day prior to  
36 the effective date of the county sales tax and shall also include all unincorporated areas of the  
37 county which levied the tax.

38           **(2) Beginning January 1, 2013, Group A shall consist of all cities, towns, and**  
39 **villages that are located wholly or partly within the county which levied the tax and which**  
40 **by adoption of an ordinance by their respective governing bodies have elected to become**  
41 **part of group A and all unincorporated areas of the county which levied the tax. Group**  
42 **B shall consist of all cities, towns, and villages which are located wholly or partly within**  
43 **the county which levied the tax and which have not, by adoption of an ordinance by their**  
44 **respective governing bodies, elected to become part of group A.**

45           **(3) From October 1, 2012, until December 1, 2012, and from the effective date of**  
46 **the next United States decennial census until December first of that census year, any cities,**  
47 **towns, and villages that are located wholly or partly within the county which levied the tax**  
48 **may by ordinance declare the city, town, or village to be in either group A or group B, and**  
49 **may separately declare any areas annexed or consolidated since April 1, 1993, to be either**  
50 **in group A or group B. Changes between group A and group B shall be allowed during**  
51 **the time periods set out in this subdivision.**

52           **(4) Within ten days after the adoption of the ordinance transferring the city, town,**  
53 **or village or area annexed or consolidated from one group to the other, the clerk of the**  
54 **transferring city, town, or village shall forward to the director of revenue by registered**  
55 **mail a certified copy of the ordinance. Distribution to such city, town, or village as a part**  
56 **of its former group shall cease and as a part of its new group shall begin on the first day**  
57 **of January of the year following notification to the director of revenue.**

58           3. [Until January 1, 1994, the director of revenue shall distribute to the cities, towns and  
59 villages in group A the taxes based on the location in which the sales were deemed consummated  
60 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by  
61 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the  
62 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the  
63 cities, towns and villages and the county in group B as follows: To the county which levied the  
64 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of  
65 the unincorporated areas of the county bears to the total population of group B; and to each city,  
66 town or village in group B located wholly within the taxing county, a percentage of the  
67 distributable revenue equal to the percentage ratio that the population of such city, town or  
68 village bears to the total population of group B; and to each city, town or village located partly  
69 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio  
70 that the population of that part of the city, town or village located within the taxing county bears  
71 to the total population of group B.

72           4.] From and after January 1, 1994, the director of revenue shall distribute to the cities,  
73 towns and villages in group A a portion of the taxes based on the location in which the sales were  
74 deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance  
75 with the formula described in this subsection. **Unincorporated areas of the county that levied**  
76 **the tax shall receive the taxes based on those locations in which the sales were deemed**  
77 **consummated under section 66.630 and subsection 12 of section 32.087.** After deducting the  
78 distribution to the cities, towns [and] , villages, **and unincorporated areas of the county that**  
79 **levied the tax** in group A, the director of revenue shall distribute funds in the county sales tax  
80 trust fund to the cities, towns and villages [and the county] in group B as follows: [To the county  
81 which levied the tax, ten percent multiplied by the percentage of the population of  
82 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied  
83 by the total of all sales tax revenues countywide, and a percentage of the remaining distributable  
84 revenue equal to the percentage ratio that the population of unincorporated areas of the county  
85 bears to the total population of group B; and] To each city, town or village in group B located  
86 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the  
87 percentage ratio that the population of such city, town or village bears to the total population of

88 group B; and to each city, town or village located partly within the taxing county, a percentage  
89 of the remaining distributable revenue equal to the percentage ratio that the population of that  
90 part of the city, town or village located within the taxing county bears to the total population of  
91 group B.

92 [5.] 4. (1) For purposes of administering the distribution formula of subsection 4 of this  
93 section, the revenues arising each year from sales occurring within each group A city, town or  
94 village shall be distributed as follows: Until such revenues reach the adjusted county average,  
95 as hereinafter defined, there shall be distributed to the city, town or village all of such revenues  
96 [reduced by the percentage which is equal to ten percent multiplied by the percentage of the  
97 population of unincorporated county which has been annexed or incorporated after April 1,  
98 1993;] and once revenues exceed the adjusted county average, total revenues shall be shared in  
99 accordance with the redistribution formula as defined in this subsection.

100 (2) For purposes of this subsection, the "adjusted county average" is the per capita  
101 countywide average of all sales tax distributions during the prior calendar year [reduced by the  
102 percentage which is equal to ten percent multiplied by the percentage of the population of  
103 unincorporated county which has been annexed or incorporated after April 1, 1993;] , **and** the  
104 "redistribution formula" is as follows: [During 1994,] Each group A city, town and village shall  
105 receive that portion of the revenues arising from sales occurring within the municipality that  
106 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising  
107 from sales within the municipality multiplied by the percentage [which is the sum of ten percent  
108 multiplied by the percentage of the population of unincorporated county which has been annexed  
109 or incorporated after April 1, 1993, and the percentage,] if greater than zero, equal to the product  
110 of [8.5] **25.5** multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the  
111 total of cumulative per capita sales taxes arising from sales within the municipality less the  
112 adjusted county average[. During 1995, each group A city, town and village shall receive that  
113 portion of the revenues arising from sales occurring within the municipality that remains after  
114 deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales  
115 within the municipality multiplied by the percentage which is the sum of ten percent multiplied  
116 by the percentage of the population of unincorporated county which has been annexed or  
117 incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of  
118 seventeen multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total  
119 of cumulative per capita sales taxes arising from sales within the municipality less the adjusted  
120 county average. From January 1, 1996, until January 1, 2000, each group A city, town and  
121 village shall receive that portion of the revenues arising from sales occurring within the  
122 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax  
123 revenues arising from sales within the municipality multiplied by the percentage which is the

124 sum of ten percent multiplied by the percentage of the population of unincorporated county  
125 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than  
126 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035  
127 multiplied by the total of cumulative per capita sales taxes arising from sales within the  
128 municipality less the adjusted county average. From and after January 1, 2000, the distribution  
129 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to  
130 apply], except that the percentage computed for sales arising within the municipalities shall be  
131 not less than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted  
132 county average, nor less than 12.5 percent for municipalities within which sales tax revenues  
133 exceed the adjusted county average by at least twenty-five percent. **No municipality's**  
134 **deduction under this formula shall exceed more than fifteen percent of the sales tax**  
135 **revenues generated within that municipality.**

136 (3) For purposes of applying the redistribution formula to a municipality which is partly  
137 within the county levying the tax, the distribution shall be calculated alternately for the  
138 municipality as a whole, except that the factor for annexed portion of the county shall not be  
139 applied to the portion of the municipality which is not within the county levying the tax, and for  
140 the portion of the municipality within the county levying the tax. Whichever calculation results  
141 in the larger distribution to the municipality shall be used.

142 (4) Notwithstanding any other provision of this section, the fifty percent of additional  
143 sales taxes as described in section 99.845 arising from economic activities within the area of a  
144 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,  
145 while tax increment financing remains in effect shall be deducted from all calculations of  
146 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be  
147 disregarded in calculating the amounts distributed or distributable to the municipality. Further,  
148 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality  
149 and any other political subdivision which provides for an appropriation of incremental sales tax  
150 revenues to the special allocation fund of a tax increment financing project while tax increment  
151 financing remains in effect shall continue to be in full force and effect and the sales taxes so  
152 appropriated shall be deducted from all calculations of countywide sales taxes, shall be  
153 distributed directly to the municipality involved, and shall be disregarded in calculating the  
154 amounts distributed or distributable to the municipality. In addition, and notwithstanding any  
155 other provision of this chapter to the contrary, economic development funds shall be distributed  
156 in full to the municipality in which the sales producing them were deemed consummated.  
157 Additionally, economic development funds shall be deducted from all calculations of countywide  
158 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the  
159 municipality. As used in this subdivision, the term "economic development funds" means the

160 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to  
161 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as  
162 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations  
163 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,  
164 1993, between a municipality and another public body. The cumulative amount of economic  
165 development funds allowed under this provision shall not exceed the total amount necessary to  
166 amortize the obligations involved.

167 [6. If the qualified voters of any city, town or village vote to change or alter its  
168 boundaries by annexing any unincorporated territory included in group B or if the qualified  
169 voters of one or more city, town or village in group A and the qualified voters of one or more  
170 city, town or village in group B vote to consolidate, the area annexed or the area consolidated  
171 which had been a part of group B shall remain a part of group B after annexation or  
172 consolidation. After the effective date of the annexation or consolidation, the annexing or  
173 consolidated city, town or village shall receive a percentage of the group B distributable revenue  
174 equal to the percentage ratio that the population of the annexed or consolidated area bears to the  
175 total population of group B and such annexed area shall not be classified as unincorporated area  
176 for determination of the percentage allocable to the county. If the qualified voters of any two or  
177 more cities, towns or villages in group A each vote to consolidate such cities, towns or villages,  
178 then such consolidated cities, towns or villages shall remain a part of group A. For the purpose  
179 of sections 66.600 to 66.630, population shall be as determined by the last federal decennial  
180 census or the latest census that determines the total population of the county and all political  
181 subdivisions therein. For the purpose of calculating the adjustment based on the percentage of  
182 unincorporated county population which is annexed after April 1, 1993, the accumulated  
183 percentage immediately before each census shall be used as the new percentage base after such  
184 census. After any annexation, incorporation or other municipal boundary change affecting the  
185 unincorporated area of the county, the chief elected official of the county shall certify the new  
186 population of the unincorporated area of the county and the percentage of the population which  
187 has been annexed or incorporated since April 1, 1993, to the director of revenue. After the  
188 adoption of the county sales tax ordinance, any city, town or village in group A may by adoption  
189 of an ordinance by its governing body cease to be a part of group A and become a part of group  
190 B. Within ten days after the adoption of the ordinance transferring the city, town or village from  
191 one group to the other, the clerk of the transferring city, town or village shall forward to the  
192 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such  
193 city as a part of its former group shall cease and as a part of its new group shall begin on the first  
194 day of January of the year following notification to the director of revenue, provided such  
195 notification is received by the director of revenue on or before the first day of July of the year in

196 which the transferring ordinance is adopted. If such notification is received by the director of  
197 revenue after the first day of July of the year in which the transferring ordinance is adopted, then  
198 distribution to such city as a part of its former group shall cease and as a part of its new group  
199 shall begin the first day of July of the year following such notification to the director of revenue.  
200 Once a group A city, town or village becomes a part of group B, such city may not transfer back  
201 to group A.

202         7.] **5.** If any city, town or village shall hereafter change or alter its boundaries, the city  
203 clerk of the municipality shall forward to the director of revenue, by registered mail, a certified  
204 copy of the ordinance adding or detaching territory from the municipality **and shall indicate, if**  
205 **territory is added, whether the territory is in group A or group B.** The ordinance shall  
206 reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly  
207 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and  
208 map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in  
209 accordance with the provisions of this section on the effective date of the change of the  
210 municipal boundary so that the proper percentage of group **A or B** distributable revenue is  
211 allocated to the municipality in proportion to any annexed territory. If any area of the  
212 unincorporated county elects to incorporate subsequent to the effective date of the county sales  
213 tax as set forth in sections 66.600 to 66.630, the newly incorporated municipality [shall remain  
214 a part of group B] **may by adoption of an ordinance by its governing body become a part of**  
215 **either group A or group B.** The city clerk of such newly incorporated municipality shall  
216 forward to the director of revenue, by registered mail, a certified copy of the incorporation  
217 election returns and a map of the municipality clearly showing the boundaries thereof. The  
218 certified copy of the incorporation election returns shall reflect the effective date of the  
219 incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by  
220 sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions  
221 of this section on the effective date of the incorporation.

222         [8.] **6.** The director of revenue may authorize the state treasurer to make refunds from  
223 the amounts in the trust fund and credited to any county for erroneous payments and  
224 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
225 such counties. If any county abolishes the tax, the county shall notify the director of revenue of  
226 the action at least ninety days prior to the effective date of the repeal and the director of revenue  
227 may order retention in the trust fund, for a period of one year, of two percent of the amount  
228 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to  
229 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year  
230 has elapsed after the effective date of abolition of the tax in such county, the director of revenue  
231 shall remit the balance in the account to the county and close the account of that county. The

232 director of revenue shall notify each county of each instance of any amount refunded or any  
233 check redeemed from receipts due the county.

234 [9.] 7. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085  
235 and 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

66.630. 1. County sales taxes imposed pursuant to sections 66.600 to 66.630 on the  
2 purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected  
3 and remitted by the seller, but shall be collected by the director of revenue at the time application  
4 is made for a certificate of title, if the address of the applicant is within a county imposing a  
5 county sales tax. The amounts so collected, less the one percent collection cost, shall be  
6 deposited in the county sales tax trust fund to be distributed in accordance with section 66.620  
7 until March 31, 1988. Beginning April 1, 1988, seventy-five percent of the distributable sales  
8 tax revenue shall be distributed in accordance with section 66.620. The remaining twenty-five  
9 percent of the distributable sales tax revenue shall be held in an interest-bearing account and, less  
10 annual costs of distribution, shall be distributed monthly to each city, town or village and the  
11 county based upon the number of transactions occurring within each city, town or village and the  
12 unincorporated area of the county during the preceding month as reported to the department of  
13 revenue in the monthly dealer sales report subject, however, to the redistribution formula defined  
14 in section 66.620 and, except that any city, town or village [and the county] contained in group  
15 B as defined in section 66.620 shall have distributed to it by the director of revenue its share of  
16 the remaining twenty-five percent as calculated herein in accordance with section 66.620. The  
17 cost incurred by the department of revenue for distribution shall be paid by each city, town or  
18 village in proportion to the number of transactions occurring within its boundaries and shall be  
19 deducted annually from such distributable revenue. [In the event that an alternative distribution  
20 system is adopted pursuant to section 67.581, all of the moneys collected under this section shall  
21 be distributed in accordance with that formula.] The purchase or sale of motor vehicles, trailers,  
22 boats, and outboard motors shall be deemed to be consummated at the address of the applicant.

23 2. As used in this section, the term "boat" shall only include motorboats and vessels as  
24 the terms "motorboat" and "vessel" are defined in section 306.010.

94.857. 1. All sales taxes collected by the director of revenue under sections 94.850 to  
2 94.857, less one percent for cost of collection which shall be deposited in the state's general  
3 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall  
4 be deposited in a special trust fund, which is hereby created, to be known as the "Special  
5 Municipal Sales Tax Trust Fund". The moneys in the special municipal sales tax trust fund shall  
6 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
7 director of revenue shall keep accurate records of the amount of money in the trust fund which  
8 was collected in each municipality imposing the sales tax established in sections 94.850 to



9 94.857, and the records shall be open to the inspection of officers of the municipality and the  
10 public.

11 2. The special municipal sales tax trust fund shall be distributed in conjunction with the  
12 county sales tax levied under sections 66.600 to 66.630 and may be combined by the director of  
13 revenue in a single payment. The director of revenue shall distribute to the municipality levying  
14 the tax a portion of the taxes based on the location in which the sales were deemed consummated  
15 under subsection 12 of section 32.087 in accordance with the formula described in this  
16 subsection. [Except for distributions relating to recently annexed areas described in subsection  
17 4 of this section,] After deducting the distribution to the municipality, the director of revenue  
18 shall distribute the remaining funds in the special municipal sales tax fund to the cities, towns  
19 and villages [and the county] in group B as defined in section 66.620 **that have adopted the**  
20 **special municipal sales tax under sections 94.850 to 94.857** as follows: [To the county, ten  
21 percent multiplied by the percentage of the population of unincorporated county which has been  
22 annexed or incorporated since April 1, 1993, multiplied by the total sales tax revenues, and a  
23 percentage of the remaining distributable revenue equal to the percentage ratio that the  
24 population of the unincorporated areas of the county bears to the total population of group B;  
25 and] To each city, town or village in group B located wholly within the taxing county, a  
26 percentage of the remaining distributable revenue equal to the percentage ratio that the  
27 population of such city, town or village bears to the total population of group B; and to each city,  
28 town or village located partly within the taxing county, a percentage of the remaining  
29 distributable revenue equal to the percentage ratio that the population of that part of the city,  
30 town or village located within the taxing county bears to the total population of group B.

31 3. For purposes of administering the distribution formula of subsection 2 of this section,  
32 the revenues arising each year from sales occurring within the municipality shall be shared as  
33 follows: The municipality shall receive [that portion] **no less than eighty-five percent** of the  
34 revenues arising from sales occurring within the municipality **and any portion** that remains after  
35 deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales  
36 within the municipality multiplied by [the sum of ten percent multiplied by the percentage of the  
37 population of unincorporated county which has been annexed or incorporated after April 1, 1993,  
38 and] the greater of 12.5 percent or the percentage equal to the product of 11.627 multiplied by  
39 the logarithm (to base 10) of the product of 0.15 multiplied by the total of the cumulative per  
40 capita sales taxes arising from sales within the municipality pursuant to sections 94.850 to  
41 94.857 less one-eighth, in the case of a one-eighth of one percent sales tax, or one quarter, in the  
42 case of a one-fourth of one percent sales tax, of the per capita countywide average of all sales tax  
43 distributions during the prior calendar year under section 66.620[, which average is reduced by

44 the percentage which is equal to ten percent multiplied by the percentage of the population of  
45 unincorporated county which has been annexed or incorporated after April 1, 1993].

46 4. Sales taxes arising from sales within recently annexed areas pursuant to sections  
47 94.850 to 94.857 shall be divided half to the municipality and half to the county until the fifth  
48 anniversary of the effective date of the annexation, and shall thereafter be distributed as provided  
49 in subsections 2 and 3 of this section. A "recently annexed area" is any area which was annexed  
50 or incorporated from or in the unincorporated area of the county less than five years prior to the  
51 effective date of the sales tax under sections 94.850 to 94.857.

52 5. Not later than the tenth day of each month, the director of revenue shall distribute all  
53 moneys deposited in the special municipal sales tax trust fund during the preceding month as  
54 provided in this section.

55 6. The director of revenue may authorize the state treasurer to make refunds from the  
56 amounts in the trust fund and credited to any municipality for erroneous payments and  
57 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
58 such municipalities. If any city, town or village abolishes the tax, the municipality shall notify  
59 the director of revenue of the action at least ninety days prior to the effective date of the repeal  
60 and the director of revenue may order retention in the trust fund, for a period of one year, of two  
61 percent of the amount collected after receipt of such notice to cover possible refunds or  
62 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
63 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
64 municipality, the director of revenue shall remit the balance in the account to the municipality  
65 and close the account. The director of revenue shall notify each county of each instance of any  
66 amount refunded or any check redeemed from receipts due the municipality.

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