

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1504
96TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, April 19, 2012, with recommendation that the Senate Committee Substitute do pass.

5509S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.750, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 144.805, and 182.802, RSMo, and to enact in lieu thereof twenty-nine new sections relating to sales taxes, with an emergency clause for certain sections.

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

Section A. Sections 67.750, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 2 67.1754, 144.805, and 182.802, RSMo, are repealed and twenty-nine new sections 3 enacted in lieu thereof, to be known as sections 67.750, 67.1706, 67.1712, 67.1715, 4 67.1721, 67.1742, 67.1754, 67.5000, 67.5002, 67.5004, 67.5006, 67.5008, 67.5010, 5 67.5012, 67.5014, 67.5016, 67.5018, 67.5020, 67.5022, 67.5024, 67.5026, 67.5028, 6 67.5030, 67.5032, 67.5034, 67.5036, 67.5038, 144.805, and 182.802, to read as 7 follows:

67.750. As used in sections 67.750 to 67.799 and sections 67.1700 to 2 67.1769, the following terms mean:

3 (1) "Board", any board, commission, committee or council appointed or 4 designated to carry out the provisions of sections 67.750 to 67.799 and sections 5 67.1700 to 67.1769;

6 (2) "County", any county or any city not within a county;

7 (3) "District", any regional recreational district proposed or created 8 pursuant to sections 67.750 to 67.799 and sections 67.1700 to 67.1769;

9 (4) "Executive", any mayor, county executive, presiding commissioner, or 10 other chief executive of a county;

11 (5) "Gateway Arch grounds", the Jefferson National Expansion 12 Memorial National Historic Site as defined by the United States

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

13 **Department of the Interior, and related public property and**
14 **improvements;**

15 (6) "Governing body", any city council, county commission, board of
16 aldermen, county council, board of education or township board;

17 [(6)] (7) "Metropolitan district", any metropolitan park and recreation
18 district established pursuant to sections 67.1700 to 67.1769;

19 [(7)] (8) "Political subdivision", any county, township, city, incorporated
20 town or village in the state of Missouri, and any school district in any county of
21 the first classification without a charter form of government with a population of
22 one hundred thousand or more inhabitants which contains all or part of a city
23 with a population of three hundred fifty thousand or more inhabitants;

24 [(8)] (9) "Regional recreation fund" or "metropolitan park and recreation
25 fund", the fund held in the treasury of the county providing the largest financial
26 contribution to the district or metropolitan district, as appropriate, which shall
27 be the repository for all taxes and other moneys raised by or for the regional
28 recreation district or metropolitan park and recreation district pursuant to
29 sections 67.792 to 67.799 and sections 67.1700 to 67.1769.

67.1706. The metropolitan district shall have as its duty the development,
2 operation and maintenance of a public system of interconnecting trails and parks
3 throughout the counties comprising the district, **including any areas under**
4 **concurrent jurisdiction with an agency of the United States**
5 **government.** Nothing in this section shall restrict the district's entering into
6 and initiating projects dealing with parks not necessarily connected to trails. The
7 metropolitan district shall supplement but shall not substitute for the powers and
8 responsibilities of the other parks and recreation systems within the metropolitan
9 district or other conservation and environmental regulatory agencies and shall
10 have the power to contract with other parks and recreation systems as well as
11 with other public and private entities. Nothing in this section shall give the
12 metropolitan district authority to regulate water quality, watershed or land use
13 issues in the counties comprising the district.

67.1712. 1. The governing body of any county located within the proposed
2 metropolitan district is hereby authorized to impose by ordinance a one-tenth of
3 one cent sales tax on all retail sales subject to taxation pursuant to sections
4 144.010 to 144.525 for the purpose of funding the creation, operation and
5 maintenance of a metropolitan park and recreation district.

6 2. **In addition to the tax authorized in subsection 1 of this**

7 section, the governing body of any county located within the
 8 metropolitan district as of January 1, 2012, is authorized to impose by
 9 ordinance an incremental sales tax of up to three-sixteenths of one cent
 10 on all retail sales subject to taxation under sections 144.010 to 144.525
 11 for the purpose of funding the operation and maintenance of the
 12 metropolitan park and recreation district. Such incremental sales tax
 13 shall not be implemented unless approved by the voters of the county
 14 with the largest population within the district and at least one other
 15 such county under subsection 2 of section 67.1715.

16 3. The [tax] taxes authorized by sections 67.1700 to 67.1769 shall be in
 17 addition to all other sales taxes allowed by law. The governing body of any
 18 county within the [proposed] metropolitan district enacting such an ordinance
 19 shall submit to the voters of such county a proposal to approve its ordinance
 20 imposing **or increasing** the tax. Such ordinance shall become effective only
 21 after the majority of the voters voting on such ordinance approve such
 22 ordinance. The provisions of sections 32.085 and 32.087 shall apply to any tax
 23 **and increase in tax** approved pursuant to this section and sections 67.1715 to
 24 67.1721.

67.1715. 1. **For the original sales tax of up to one-tenth of one**
 2 **cent authorized in subsection 1 of section 67.1712**, the question shall be
 3 submitted to the voters in each county of the proposed metropolitan district in
 4 substantially the following form:

5 Shall there be organized in the County of , state of Missouri, a
 6 metropolitan park and recreation district for the purposes of improving water
 7 quality, increasing park safety, providing neighborhood trails, improving,
 8 restoring and expanding parks, providing disabled and expanded public access to
 9 recreational areas, preserving natural lands for wildlife and maintaining other
 10 recreational grounds within the boundaries of such proposed metropolitan
 11 district, and shall County join such other of (insert all counties
 12 within proposed district) Counties that approve the formation of such a district
 13 in their respective counties to form one metropolitan district to be known as ". .
 14 Metropolitan Park and Recreation District", with funding authority not to
 15 exceed one-tenth of one cent sales taxation, subject to an independent annual
 16 audit, with fifty percent of such revenue going to the metropolitan district and
 17 fifty percent being returned to County for local park improvements, all as
 18 authorized by the (insert name of governing body) of County

19 pursuant to (insert ordinance number), on the day of (insert month),
 20 (insert year)?

21 YES NO

22 **2. For the additional sales tax of up to three-sixteenths of one**
 23 **cent authorized in subsection 2 of section 67.1712, the question shall be**
 24 **submitted to the voters in each county of the proposed metropolitan**
 25 **district in substantially the following form:**

26 "SAFE AND ACCESSIBLE ARCH AND PUBLIC PARKS INITIATIVE
 27 For the purpose of increasing safety, security, and public
 28 accessibility for the Gateway Arch grounds and local, county, and
 29 regional parks and trails for families and disabled and elderly visitors,
 30 and for providing expanded activities and improvements of such areas,
 31 shall (insert county name) County join such other of (insert
 32 names of all counties within the metropolitan district considering the
 33 increase in sales tax for the metropolitan district) to impose a
 34 (insert rate) of one cent sales tax in addition to the existing one-tenth
 35 of one cent sales tax applied to such purposes, with sixty percent of the
 36 revenues derived from the added tax allocated to the Metropolitan Park
 37 and Recreation District for Gateway Arch grounds and other regional
 38 park and trail improvements, and the remaining forty percent allocated
 39 to (insert county name) County for local and county park
 40 improvements as authorized by the (insert governing body name)
 41 of (insert county name) County under (insert ordinance
 42 number), on the (insert day) day of (insert month), (insert
 43 year), with such tax not to include the sale of food and prescription
 44 drugs and to be subject to an independent annual public audit?".

67.1721. In the event that the proposed metropolitan district consists of
 2 more than one county, if a majority of the votes cast on the proposal by the
 3 qualified voters voting in a county proposed for inclusion in the metropolitan
 4 district are in favor of the proposal, then the metropolitan district shall be
 5 deemed organized and that county shall be included in the metropolitan district,
 6 but if a majority of the votes cast on the proposal by the qualified voters voting
 7 in the county proposed for inclusion are opposed to the proposal, then the county
 8 shall not be included in the metropolitan district. After the metropolitan district
 9 has been created, counties eligible for inclusion in the metropolitan district and
 10 not already included in the metropolitan district may join the metropolitan

11 district after such a proposal is submitted to the voters of the county proposed for
12 subsequent inclusion and such proposal is approved by a majority of the qualified
13 voters voting thereon in the county proposed for inclusion in the manner
14 described in this section and [sections] **subsection 1 of section 67.1715 and in**
15 **section 67.1718.**

67.1742. A metropolitan park and recreation district shall have the power
2 to:

3 (1) Issue bonds, notes or other obligations for any of the purposes of the
4 district, and to refund such bonds, notes or obligations, as provided in sections
5 67.1760 to 67.1769. **No bonds, notes, or obligations issued to fund**
6 **activities under subsection 1 of section 67.1754, subparagraph b. of**
7 **paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1) of**
8 **subsection 2 of section 67.1754 or subdivision (2) of subsection 2 of**
9 **section 67.1754, shall be secured by tax revenues allocated under**
10 **subparagraph a. of paragraph (a) or subparagraph a. of paragraph (b)**
11 **of subdivision (1) of subsection 2 of section 67.1754, and no bonds,**
12 **notes, or obligations issued to fund activities under subparagraph a. of**
13 **paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of**
14 **subsection 2 of section 67.1754 shall be secured by tax revenues**
15 **allocated under subparagraph b. of paragraph (a) or subparagraph b.**
16 **of paragraph (b) of subdivision (1) of subsection 2 of section 67.1754 or**
17 **subdivision (2) of subsection 2 of section 67.1754;**

18 (2) Contract with public and private entities or individuals both within
19 and without the state and shall have the power to contract with the United States
20 or any agency thereof in furtherance of any of the purposes of the district. **Any**
21 **contract for capital improvement or maintenance activities in the area**
22 **to be improved with tax revenues allocated under subparagraph a. of**
23 **paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of**
24 **subsection 2 of section 67.1754 shall require the concurrent approval**
25 **of the metropolitan district, the public entity owning or controlling the**
26 **real property being improved or maintained, and the public or not-for-**
27 **profit entities directly providing supplemental funding for such**
28 **contract, and all such capital improvements or maintenance activities**
29 **shall be constructed and performed in accordance with a**
30 **comprehensive capital improvements program agreement approved by**
31 **the metropolitan district before the vote of the public relating to a**

32 sales tax authorized in subsection 2 of section 67.1712;

33 (3) Own, hold, control, lease, purchase from willing sellers, contract and
34 sell any and all rights in land, buildings, improvements, and any and all other
35 real, personal or mixed property, provided that real property within a county may
36 only be purchased by the metropolitan district if a majority of the board members
37 from the county in which such real property is located consent to such acquisition;

38 (4) Receive property, both real and personal, or money which has been
39 granted, donated, devised or bequeathed to the district;

40 (5) Establish and collect reasonable charges for the use of the facilities of
41 the district; and

42 (6) Maintain an office and staff at such place or places in this state as it
43 may designate and conduct such business and operations as is necessary to fulfill
44 the district's duties pursuant to sections 67.1700 to 67.1769.

67.1754. 1. The sales tax authorized in sections 67.1712 to 67.1721 shall
2 be collected and allocated as follows:

3 (1) Fifty percent of the sales taxes collected from each county shall be
4 deposited in the metropolitan park and recreational fund to be administered by
5 the board of directors of the district to pay costs associated with the
6 establishment, administration, operation and maintenance of public recreational
7 facilities, parks, and public recreational grounds associated with the
8 district. Costs for office administration beginning in the second fiscal year of
9 district operations may be up to but shall not exceed fifteen percent of the amount
10 deposited pursuant to this subdivision;

11 (2) Fifty percent of the sales taxes collected from each county shall be
12 returned to the source county for park purposes, except that forty percent of such
13 fifty percent amount shall be reserved for distribution to municipalities within
14 the county in the form of grant revenue-sharing funds. Each county in the
15 district shall establish its own process for awarding the grant proceeds to its
16 municipalities for park purposes provided the purposes of such grants are
17 consistent with the purpose of the district. In the case of a county of the first
18 classification with a charter form of government having a population of at least
19 nine hundred thousand inhabitants, such grant proceeds shall be awarded to
20 municipalities by a municipal grant commission as described in section 67.1757;
21 in such county, notwithstanding other provisions to the contrary, the grant
22 proceeds may be used to fund any recreation program or park improvement
23 serving municipal residents and for such other purposes as set forth in section

24 67.1757.

25 **2. The sales tax authorized under subsection 2 of section 67.1712**
26 **shall be collected and allocated as follows:**

27 **(1) Sixty percent of the sales taxes collected from all counties**
28 **shall be deposited in a separate metropolitan park and recreational**
29 **fund to be administered by the board of directors of the metropolitan**
30 **district to pay costs associated with the administration, operation, and**
31 **maintenance of public recreational facilities, parks, and public**
32 **recreational grounds associated with the metropolitan district. Of this**
33 **amount:**

34 **(a) For a period ending twenty years after the issuance of any**
35 **bonds issued for the purpose of improving and maintaining the**
36 **Gateway Arch grounds, but no later than twenty-three years after the**
37 **effective date of the incremental sales tax as approved by voter**
38 **initiative under subsection 2 of section 67.1715:**

39 **a. Fifty percent shall be apportioned to accessibility, safety,**
40 **improvement, and maintenance of the Gateway Arch grounds; and**

41 **b. Fifty percent shall be apportioned to accessibility, safety,**
42 **improvement, and maintenance of park projects other than the**
43 **Gateway Arch grounds;**

44 **(b) After the period described in paragraph (a) of this**
45 **subdivision:**

46 **a. Twenty percent shall be apportioned to accessibility, safety,**
47 **improvement, and maintenance of the Gateway Arch grounds; and**

48 **b. Eighty percent shall be apportioned to accessibility, safety,**
49 **improvement, and maintenance of park projects other than the**
50 **Gateway Arch grounds;**

51 **(c) Costs for office administration beginning in the second fiscal**
52 **year of collection and allocation may be up to but shall not exceed**
53 **fifteen percent of the amount deposited under this subdivision;**

54 **(2) Forty percent of the sales taxes collected from each county**
55 **shall be returned to the source county for park purposes, except that**
56 **forty percent of the amount allocated to each source county shall be**
57 **reserved for distribution to municipalities within the county in the**
58 **form of grant-sharing funds. Each county in the metropolitan district**
59 **shall establish its own process for awarding the grant proceeds to its**
60 **municipalities for park purposes, provided the purposes of such grants**

61 are consistent with the purpose of the metropolitan district. In the
62 case of any county with a charter form of government and with more
63 than nine hundred fifty thousand inhabitants, such grant proceeds
64 shall be awarded to municipalities by a municipal grant commission as
65 described in section 67.1757, and in such county, notwithstanding any
66 other provision of law to the contrary, such grant proceeds may be used
67 to fund any recreation program or park improvement serving
68 municipal residents and for such other purposes as set forth in section
69 67.1757.

70 3. At a general election occurring not less than six months before
71 the expiration of twenty years after issuance of any bonds issued for
72 the purpose of improving and maintaining the Gateway Arch grounds,
73 but no later than twenty-three years after the effective date of the
74 incremental sales tax as approved by voter initiative under subsection
75 2 of section 67.1715, the governing body of any county within the
76 metropolitan district whose voters approved such incremental tax shall
77 submit to its voters a proposal to reauthorize such tax after the
78 expiration of such period. The form of the question shall be
79 determined by the metropolitan district. Such reauthorization shall
80 become effective only after a majority of the voters of each such county
81 who vote on such reauthorization approve the reauthorization.

 67.5000. A parks, trails, and greenways district may be created,
2 incorporated, and managed pursuant to sections 67.5000 to 67.5038 and
3 once created may exercise the powers given to that district pursuant
4 to section 67.5006. A district shall include a county with a charter form
5 of government and with more than six hundred thousand but fewer
6 than seven hundred thousand inhabitants. Any recreation system or
7 public parks system that exists within a district established pursuant
8 to sections 67.5000 to 67.5038 shall remain in existence with the same
9 powers and responsibilities it had prior to the establishment of such
10 district. Nothing in sections 67.5000 to 67.5038 shall be construed in
11 any manner to limit or prohibit:

12 (1) Later establishment or cessation of any park or recreation
13 system provided by law; or

14 (2) Any powers and responsibilities of any park or recreation
15 system provided by state law.

 67.5002. When a district authorized by section 67.5000 is created,

2 it shall be a body corporate and a political subdivision of this state and
3 the district shall be known as ". Parks, Trails, and Greenways
4 District". In that name, the district may sue and be sued, issue bonds
5 and levy and collect taxes or fees pursuant to the limitations of sections
6 67.5000 to 67.5038.

67.5004. Each district established pursuant to sections 67.5000 to
2 67.5033 shall be responsible for the planning, development, operation,
3 and maintenance of a public system of interconnecting trails, open
4 spaces, greenways, and parks throughout the county comprising such
5 district, except as otherwise specifically provided for by statute. The
6 powers and responsibilities of the district shall be supplemental to, but
7 shall not be a substitute for, the powers and responsibilities of other
8 parks and recreation systems located within the district or for the
9 powers of other conservation and environmental regulatory
10 agencies. Nothing in this section shall be interpreted to give any
11 district the authority to regulate water quality, watershed, or land use
12 issues in the county comprising the district.

67.5006. A parks, trails, and greenways district shall have the
2 power to:

3 (1) Prepare or cause to be prepared and adopt a plan or plans for
4 interconnecting systems of public trails, open spaces, greenways, and
5 parks throughout the county comprising the district;

6 (2) Develop, supervise, improve, maintain, and take custody of
7 an interconnecting system of public parks, trails, open spaces,
8 greenways, and recreational facilities owned, operated, managed, or
9 maintained by that district;

10 (3) Issue bonds, notes, or other obligations in furtherance of any
11 power or duty of a district and to refund those bonds, notes, or
12 obligations, as provided in sections 67.5032 to 67.5036;

13 (4) Contract with public and private entities, including other
14 parks and recreation agencies, or individuals both within and without
15 the state and shall have the power to contract with the United States
16 or any agency thereof in furtherance of any power or duty of the
17 district;

18 (5) Lease, purchase, own, hold, control, contract, and sell any and
19 all rights in land, buildings, improvements, and any and all other real,
20 personal, or property that is a combination of both; provided that, real

21 **property within a county may only be purchased by a district if a**
 22 **majority of the board members consent to that purchase;**

23 **(6) Receive property, both real and personal, or money that has**
 24 **been granted, donated, devised, or bequeathed to the district;**

25 **(7) Establish a separate district account into which all local sales**
 26 **taxes received from the director of the department of revenue and**
 27 **other funds received by that district shall be deposited;**

28 **(8) Establish and collect reasonable charges for the use of the**
 29 **facilities of the district;**

30 **(9) Maintain an office and staff at any place or places in this**
 31 **state as the district may designate and conduct its business and**
 32 **operations as is necessary to fulfill that district's duties, pursuant to**
 33 **sections 67.5000 to 67.5038; and**

34 **(10) Appoint, when the district board determines it is**
 35 **appropriate, advisory committees to assist the district board in the**
 36 **exercise of the power and duties vested in the district.**

67.5008. A question, in substantially the following form, may be
 2 **submitted to the voters in each county authorized to establish a**
 3 **district:**

4 **"Shall there be organized in the County of , state of**
 5 **Missouri, a parks, trails, and greenways district for the purposes of**
 6 **planning, developing, supervising, improving, maintaining, and taking**
 7 **custody of an interconnecting system of public parks, trails, open**
 8 **spaces, greenways, and recreational facilities within the boundaries of**
 9 **that district to be known as ". Parks, Trails, and Greenways**
 10 **District", and further shall a local sales tax of one tenth of one cent be**
 11 **levied and collected in County for the support of this parks, trails,**
 12 **and greenways district, with forty-five percent of that revenue going to**
 13 **the district and fifty-five percent being returned to County and the**
 14 **cities within the County for local park improvements?**

15 **YES NO"**

67.5010. If a majority of the votes cast by the qualified voters
 2 **voting on the question submitted pursuant to section 67.5008 voted**
 3 **YES, then that district shall be deemed created. However, if a majority**
 4 **of the qualified voters cast NO votes, that district shall not be deemed**
 5 **created unless and until another question of whether to authorize the**

6 creation of a district and impose the one-tenth of one cent local sales
7 tax is submitted to the qualified voters of that county and that question
8 is approved by a majority of the qualified voters voting thereon.

67.5012. The governing body of any county located within a
2 district established pursuant to sections 67.5000 to 67.5038 is
3 authorized to impose by order, ordinance, or otherwise a one-tenth of
4 one cent local sales tax on all retail sales subject to taxation pursuant
5 to sections 144.010 to 144.525 for the purpose of funding activities that
6 are consistent with the powers and duties of a district, as set forth in
7 section 67.5006. The tax authorized by this section shall be in addition
8 to all other sales taxes allowed by law. The provisions of sections
9 32.085 and 32.087 shall apply to each local sales tax approved pursuant
10 to sections 67.5000 to 67.5038.

67.5014. The local sales tax authorized in section 67.5012 shall be
2 collected and allocated in the district as follows:

3 (1) Forty-five percent of the local sales taxes collected as
4 described in section 67.5012 shall be deposited by the department of
5 revenue in the parks, trails, and greenways district fund to be
6 administered by the board of directors of that district to pay costs
7 associated with the planning, development, supervision, improvement,
8 maintenance, and custody of an interconnecting system of public parks,
9 trails, open space, greenways, and recreational facilities within the
10 boundaries of that district. Up to five percent of the amount deposited
11 in that parks, trails, and greenways fund shall be used for grants to
12 local public agencies to be used for activities that are consistent with
13 the district's powers and duties as set forth in section 67.5006. Costs
14 for office and project administration may be up to, but shall not exceed,
15 fifteen percent of the amount deposited in a district fund pursuant to
16 this subdivision;

17 (2) Fifteen percent of the local sales taxes collected as described
18 in section 67.5012 shall be distributed by the department of revenue to
19 the county to be used for planning, development, supervision,
20 improvement, maintenance, and custody of public parks, trails, open
21 spaces, greenways, and recreational facilities within the boundaries of
22 a district; and

23 (3) Forty percent of the local sales taxes collected as described
24 in section 67.5012 shall be distributed by the department of revenue to

25 each of the cities in that county, in proportion to each city's relative
26 local sales tax contribution, to be used for planning, development,
27 supervision, improvement, maintenance, and custody of public parks,
28 trails, open spaces, greenways, and recreational facilities within the
29 boundaries of a district.

67.5016. 1. Any county levying a local sales tax under the
2 authority of sections 67.5000 to 67.5038 shall not administer or collect
3 the tax locally, but shall utilize the services of the state department of
4 revenue to administer, enforce, and collect the tax. The sales tax shall
5 be administered, enforced, and collected in the same manner and by the
6 same procedure as other local sales taxes are levied and collected and
7 shall be in addition to any other sales tax authorized by law. Except as
8 modified in this section, all provisions of sections 32.085 and 32.087
9 shall apply to the tax imposed pursuant to this section.

10 2. Upon receipt of a certified copy of a resolution from the
11 county authorizing the levy of a local sales tax, which resolution shall
12 state the name of the district in which that county is included, the
13 director of the department of revenue shall cause this tax to be
14 collected at the same time and in the same manner provided for the
15 collection of the state sales tax. All moneys derived from this local
16 sales tax imposed under the authority of sections 67.5000 to 67.5038 and
17 collected under the provisions of this section by the director of revenue
18 shall be credited to a fund established for the district, which is hereby
19 established in the state treasury, under the name of that district, as
20 established. Any refund due on any local sales tax collected pursuant
21 to section 67.5000 to 67.5038 shall be paid out of the sales tax refund
22 fund and reimbursed by the director of revenue from the sales tax
23 revenue collected under this section. All local sales tax revenue
24 derived from the authority granted by sections 67.5000 to 67.5038 and
25 collected from within any county, under this section, shall be remitted
26 at least quarterly by the director of revenue to the district established
27 by sections 67.5000 to 67.5038, the source county included in the district
28 and the cities in that county, in the percentages set forth in section
29 67.5014.

67.5018. 1. The treasurer of the board of each district created
2 shall keep accurate accounts of all receipts and disbursements. The
3 receipts and disbursements of each district created by sections 67.5000

4 to 67.5038 shall be audited yearly by a certified or licensed public
5 accountant and the report of the audit shall be approved by the board
6 of each district created. Upon board approval, the report shall be
7 available for inspection.

8 2. The accounts of the district shall be open at any reasonable
9 time for inspection by duly authorized representatives of the county
10 and cities included within the jurisdictional boundaries of that district.

11 3. Annually, no later than one hundred twenty days after the
12 close of each district's fiscal year, the board of each district created by
13 sections 67.5000 to 67.5038 shall cause to be prepared a report on the
14 operations and transactions conducted by that district during the
15 preceding year. The report shall be an open record and shall be
16 submitted to the governing bodies of each city and county within the
17 jurisdictional boundaries of that district commencing the year
18 following the year in which the district is created. The board of each
19 district shall take those actions as are reasonably required to make this
20 report readily available to the public.

 67.5020. Notwithstanding the provisions of section 99.845 to the
2 contrary, the revenues from the local sales taxes imposed under the
3 authority set forth in section 67.5012 shall not be allocated to and paid
4 by the state department of revenue to any special allocation fund
5 established by any municipality under sections 99.800 to 99.865.

 67.5022. 1. When a district is created pursuant to sections
2 67.5000 to 67.5038, the district shall be governed by a board of
3 directors. The presiding commissioner or elected county executive of
4 the county with a charter form of government and with more than six
5 hundred thousand but fewer than seven hundred thousand inhabitants
6 shall appoint one member of the district's board of directors chosen
7 from the residents of that county. The mayor of the largest city in that
8 county shall appoint two persons from the residents of that city in that
9 county, and the mayors of the next five most populous cities in the
10 county shall, on a rotating basis and in accordance with subsection 2
11 of this section, appoint four persons from the residents of those
12 respective cities in that county to serve on the board.

13 2. The mayors of the second through sixth most populous cities
14 in that county, as determined by the most recent decennial census,
15 shall appoint the board members from the residents of those cities in

16 the county by December 15 of each year. Representation on the board
17 from these second through sixth most populous cities shall be on a
18 rotating basis, as follows. In the initial year:

19 (1) The second most populous city shall be represented on the
20 board, and that member shall serve for a term of one year;

21 (2) The third most populous city shall be represented on the
22 board, and that member shall serve for a term of two years;

23 (3) The fourth most populous city shall be represented on the
24 board, and that member shall serve for a term of three years;

25 (4) The fifth most populous city shall be represented on the
26 board, and that member shall serve for a term of four years; and

27 (5) The sixth most populous city shall not be represented on the
28 board.

29 In the second year, the sixth most populous city shall be represented
30 on the board, and the member shall serve for a term of four years. In
31 that second year, the second most populous city shall have no
32 representation on the board. Membership on the board shall rotate in
33 this manner every year thereafter, with each of the second through
34 sixth most populous cities not being represented on the board, in this
35 alternating basis, one of every succeeding four years.

36 3. The board members appointed to a district shall hold office for
37 four-year terms; provided that, initial terms of the representative of the
38 second through the sixth most populous cities in the county shall be of
39 the staggered lengths as set forth in subsection 2 of this section. On the
40 expiration of the initial terms of appointment and on the expiration of
41 any subsequent term, the resulting vacancies shall be filled by the chief
42 elected official of each of the represented cities and the county. All
43 vacancies on the board shall be filled in the same manner for the
44 duration of the term being filled. Board members shall serve until their
45 successors are named and the successors have commenced their terms
46 as board members. Board members shall be eligible for reappointment.

47 4. The chief elected official of each city or county that has
48 membership on the board of a district may replace a board member
49 representing that elected official's city or county at any time, in that
50 elected official's sole discretion. Upon this removal, the chief elected
51 official shall appoint another individual to represent that city or
52 county on the board of directors of the district.

67.5024. Promptly after their appointment, the initial board
2 members of a district created pursuant to sections 67.5000 to 67.5038
3 shall hold an organizational meeting at which they shall elect a
4 president, secretary, treasurer, and any other officers from among their
5 number as they may deem necessary. The members shall make and
6 adopt bylaws, rules, and regulations for their guidance, as may be
7 expedient and not inconsistent with sections 67.5000 to 67.5038.

67.5026. Board members shall be citizens of the United States
2 and shall reside within the county or city, as the case may be, from
3 which they are appointed. No board member shall receive
4 compensation for performance of duties as a board member. No board
5 member shall be financially interested directly or indirectly in any
6 contract entered into pursuant to sections 67.5000 to 67.5038.

67.5028. When a public highway, street, or road extends into or
2 through a public trail, trail area, greenway, or park area of a district,
3 or when a public highway, street, or road forms all or part of a suitable
4 connection between two or more public trails, trail areas, or park areas
5 within a district, and it is advisable by the board to make alterations
6 in the route or width of the highway or to grade, drain, pave, or
7 otherwise improve the highway, the board may enter into agreements,
8 consistent with the purposes of that district, with the public authorities
9 in control of the portion of the highway, street, or road that lies within
10 any, or forms any part of, a connecting link to and between any, public
11 trail, trail area, or park area of a district. Any agreement with any
12 such public authority shall follow the procedure authorized by law for
13 dealing with that authority, and any agreement shall provide for the
14 payment by the board of an agreed-upon portion of the costs of that
15 agreement. This section shall not alter the legal status of that highway,
16 street, or road in any way.

67.5030. No district created pursuant to sections 67.5000 to
2 67.5038 shall be authorized to exercise the power of eminent domain.

67.5032. 1. Bonds of a district authorized by sections 67.5000 to
2 67.5038 shall be issued pursuant to a resolution adopted by the board
3 of directors of that district, which resolution shall set out the estimated
4 cost to that district of the proposed improvements, and shall further set
5 out the amount of bonds to be issued, their purpose or purposes, their
6 date or dates, denomination or denominations, rate or rates of interest,

7 time or times of payment, both of principal and of interest, place or
8 places of payment, and all other details in connection with those
9 bonds. These bonds may be subject to provision for redemption prior
10 to maturity, with or without premium, and at the times and upon the
11 conditions as may be provided by the resolution.

12 2. Notwithstanding the provisions of section 108.170, these bonds
13 shall bear interest at rate or rates determined by the issuing district
14 and shall mature within a period not exceeding twenty years and may
15 be sold at public or private sale for not less than ninety-five percent of
16 the principal amount of the bonds to be issued. Bonds issued by a
17 district shall possess all of the qualities of negotiable instruments
18 pursuant to the laws of this state.

19 3. These bonds may be payable to bearer, may be registered or
20 coupon bonds and, if payable to bearer, may contain any registration
21 provisions as to either principal and interest, or principal only, as may
22 be provided in the resolution authorizing those bonds, which resolution
23 may also provide for the exchange of registered and coupon
24 bonds. These bonds and any coupons attached thereto shall be signed
25 in the manner and by the officers of the district as may be provided by
26 the resolution authorizing the bonds. A district may provide for the
27 replacement of any bond that has become mutilated, destroyed, or lost.

28 4. Bonds issued by a district shall be payable as to principal,
29 interest and redemption premium, if any, out of all or any part of the
30 issuing district's parks, trails, and greenways fund, including revenues
31 derived from local sales taxes and any other monies held by that
32 district. Neither the board members nor any person executing the
33 bonds shall be personally liable on those bonds by reason of the
34 issuance of those bonds. Bonds issued pursuant to this section or
35 section 67.5034 shall not constitute a debt, liability or obligation of this
36 state, or any political subdivision of this state, nor shall any of these
37 obligations be a pledge of the faith and credit of this state, but shall be
38 payable solely from the revenues and assets held by the issuing
39 district. The issuance of bonds pursuant to this section or section
40 67.5034 shall not directly, indirectly or contingently obligate this state
41 or any political subdivision of this state, other than the district issuing
42 the bonds, to levy any form of taxation for those bonds or to make any
43 appropriation for their payment. Each obligation or bond issued

44 pursuant to this section or section 67.5034 shall contain, on its face, a
45 statement to the effect that the issuing district shall not be obligated
46 to pay those bonds nor the interest on those bonds, except from the
47 revenues received by the issuing district or assets of that district
48 lawfully pledged for that district, and that neither the good faith and
49 credit nor the taxing power of this state or of any political subdivision
50 of this state, other than the issuing district, is pledged to the payment
51 of the principal of or the interest on that obligation or bond. The
52 proceeds of these bonds shall be disbursed in the manner and pursuant
53 to the restrictions the district may provide in the resolution
54 authorizing the issuance of those bonds.

67.5034. 1. A district may issue negotiable refunding bonds for
2 the purpose of refunding, extending or unifying the whole or any part
3 of any bonds of a district then outstanding, or any bonds, notes or other
4 obligations issued by any other public agency, public body or political
5 subdivision in connection with any facilities to be acquired, leased or
6 subleased by that district, which refunding bonds shall not exceed the
7 amount necessary to refund the principal of the outstanding bonds to
8 be refunded and the accrued interest on those bonds to the date of that
9 refunding, together with any redemption premium, amounts necessary
10 to establish reserve and escrow funds and all costs and expenses
11 incurred in connection with the refunding. The board shall provide for
12 the payment of interest and principal of any refunding bonds in the
13 same manner as was provided for the payment of interest and principal
14 of the bonds refunded.

15 2. In the event that any of the board members or officers of a
16 district whose signatures appear on any bonds or coupons shall cease
17 to be on the board or cease to be an officer before the delivery of those
18 bonds, those signatures shall remain valid and sufficient for all
19 purposes, the same as if that board member or officer had remained in
20 office until the delivery of those bonds.

67.5036. Each district is hereby declared to be performing a
2 public function and bonds of a district are declared to be issued for an
3 essential public and governmental purpose and, accordingly, interest
4 on those bonds and income from those bonds shall be exempt from
5 income taxation by this state.

67.5038. All purchases by a district in excess of ten thousand

2 **dollars used in the construction or maintenance of any public**
3 **recreational facility, trail, park, or greenway in that district shall be**
4 **made pursuant to the lowest and best bid standard as provided in**
5 **section 34.040 or pursuant to the lowest and best proposal standard as**
6 **provided in section 34.042. The board of any district shall have the**
7 **same discretion, powers and duties as granted to the commissioner of**
8 **administration by sections 34.040 and 34.042.**

144.805. 1. In addition to the exemptions granted pursuant to the
2 provisions of section 144.030, there shall also be specifically exempted from the
3 provisions of sections 144.010 to 144.525, sections 144.600 to [144.748] **144.746**,
4 and section 238.235, and the provisions of any local sales tax law, as defined in
5 section 32.085, and from the computation of the tax levied, assessed or payable
6 pursuant to sections 144.010 to 144.525, sections 144.600 to [144.748] **144.746**,
7 and section 238.235, and the provisions of any local sales tax law, as defined in
8 section 32.085, all sales of aviation jet fuel in a given calendar year to common
9 carriers engaged in the interstate air transportation of passengers and cargo, and
10 the storage, use and consumption of such aviation jet fuel by such common
11 carriers, if such common carrier has first paid to the state of Missouri, in
12 accordance with the provisions of this chapter, state sales and use taxes pursuant
13 to the foregoing provisions and applicable to the purchase, storage, use or
14 consumption of such aviation jet fuel in a maximum and aggregate amount of one
15 million five hundred thousand dollars of state sales and use taxes in such
16 calendar year.

17 2. To qualify for the exemption prescribed in subsection 1 of this section,
18 the common carrier shall furnish to the seller a certificate in writing to the effect
19 that an exemption pursuant to this section is applicable to the aviation jet fuel
20 so purchased, stored, used and consumed. The director of revenue shall permit
21 any such common carrier to enter into a direct-pay agreement with the
22 department of revenue, pursuant to which such common carrier may pay directly
23 to the department of revenue any applicable sales and use taxes on such aviation
24 jet fuel up to the maximum aggregate amount of one million five hundred
25 thousand dollars in each calendar year. The director of revenue shall adopt
26 appropriate rules and regulations to implement the provisions of this section, and
27 to permit appropriate claims for refunds of any excess sales and use taxes
28 collected in calendar year 1993 or any subsequent year with respect to any such
29 common carrier and aviation jet fuel.

30 3. The provisions of this section shall apply to all purchases and deliveries
31 of aviation jet fuel from and after May 10, 1993.

32 4. All sales and use tax revenues upon aviation jet fuel received pursuant
33 to this chapter, less the amounts specifically designated pursuant to the
34 constitution or pursuant to section 144.701 for other purposes, shall be deposited
35 to the credit of the aviation trust fund established pursuant to section 155.090;
36 provided however, the amount of such state sales and use tax revenues deposited
37 to the credit of such aviation trust fund shall not exceed ten million dollars in
38 each calendar year.

39 5. The provisions of this section and section 144.807 shall expire on
40 December 31, [2013] **2023**.

 182.802. 1. [A] **(1) Any public library district located in any of the**
2 **following counties may impose a tax as provided in this section:**

3 **(a)** At least partially within any county of the third classification without
4 a township form of government and with more than forty thousand eight hundred
5 but fewer than forty thousand nine hundred inhabitants;

6 **(b)** Any county of the third classification without a township form of
7 government and with more than thirteen thousand five hundred but fewer than
8 thirteen thousand six hundred inhabitants;

9 **(c)** Any county of the third classification without a township form of
10 government and with more than thirteen thousand two hundred but fewer than
11 thirteen thousand three hundred inhabitants;

12 **(d)** Any county of the third classification with a township form of
13 government and with more than twenty-nine thousand seven hundred but fewer
14 than twenty-nine thousand eight hundred inhabitants;

15 **(e)** Any county of the second classification with more than nineteen
16 thousand seven hundred but fewer than nineteen thousand eight hundred
17 inhabitants; [or]

18 **(f)** Any county of the third classification with a township form of
19 government and with more than thirty-three thousand one hundred but fewer
20 than thirty-three thousand two hundred inhabitants;

21 **(g) Any county of the third classification without a township**
22 **form of government and with more than eighteen thousand but fewer**
23 **than twenty thousand inhabitants and with a city of the third**
24 **classification with more than six thousand but fewer than seven**
25 **thousand inhabitants as the county seat.**

26 **(2) Any public library district listed in subdivision (1) of this**
27 **subsection** may, by a majority vote of its board of directors, impose a tax not to
28 exceed one-half of one cent on all retail sales subject to taxation under sections
29 144.010 to 144.525 for the purpose of funding the operation and maintenance of
30 public libraries within the boundaries of such library district. The tax authorized
31 by this subsection shall be in addition to all other taxes allowed by law. No tax
32 under this subsection shall become effective unless the board of directors submits
33 to the voters of the district, at a county or state general, primary or special
34 election, a proposal to authorize the tax, and such tax shall become effective only
35 after the majority of the voters voting on such tax approve such tax.

36 2. In the event the district seeks to impose a sales tax under this
37 subsection, the question shall be submitted in substantially the following form:

38 Shall a cent sales tax be levied on all retail sales within the district
39 for the purpose of providing funding for library district?

40 YES NO

41 If a majority of the votes cast on the proposal by the qualified voters voting
42 thereon are in favor of the proposal, then the tax shall become effective. If a
43 majority of the votes cast by the qualified voters voting are opposed to the
44 proposal, then the board of directors shall have no power to impose the tax unless
45 and until another proposal to authorize the tax is submitted to the voters of the
46 district and such proposal is approved by a majority of the qualified voters voting
47 thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax
48 approved under this subsection.

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

59 4. For purposes of this section the term "public library district" shall
60 mean any city library district, county library district, city-county library district,
61 municipal library district, consolidated library district, or urban library district.

Section B. Because of the immediate need to provide public safety in the
2 state, the repeal and reenactment of sections 67.750, 67.1706, 67.1712, 67.1715,
3 67.1721, 67.1742, and 67.1754 of section A of this act is deemed necessary for the
4 immediate preservation of the public health, welfare, peace and safety, and is
5 hereby declared to be an emergency act within the meaning of the constitution,
6 and the repeal and reenactment of sections 67.750, 67.1706, 67.1712, 67.1715,
7 67.1721, 67.1742, and 67.1754 of section A of this act shall be in full force and
8 effect upon its passage and approval.

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