

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 190
98TH GENERAL ASSEMBLY

0805H.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 92.402, 105.145, 238.222, and 238.272, RSMo, and to enact in lieu thereof four new sections relating to sales taxes, with penalty provisions.

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

Section A. Sections 92.402, 105.145, 238.222, and 238.272, RSMo, are repealed and
2 four new sections enacted in lieu thereof, to be known as sections 92.402, 105.145, 238.222, and
3 238.272, to read as follows:

92.402. 1. Any city may, by a majority vote of its council or governing body, impose
2 a sales tax for the benefit of the public mass transportation system operating within such city as
3 provided in sections 92.400 to 92.421.

4 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the
5 receipts from the sale at retail of all tangible personal property or taxable services at retail within
6 any city adopting such tax, if such property and services are subject to taxation by the state of
7 Missouri pursuant to the provisions of sections 144.010 to 144.525. Seven and one-half percent
8 of the sales tax shall be distributed to the interstate transportation authority pursuant to the
9 provisions of section 92.421. The [remainder of the tax in excess of such seven and one-half
10 percent shall expire on December 31, 2015, on which date the] authority shall be in full
11 compliance with handicapped accessibility pursuant to the terms of the Americans with
12 Disabilities Act.

13 3. Within ten days after the adoption of any ordinance imposing such a sales tax, the city
14 clerk shall forward to the director of revenue by United States registered mail or certified mail
15 a certified copy of the ordinance of the council or governing body. The ordinance shall reflect

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 the effective date thereof and shall be accompanied by a map of the city clearly showing the
17 boundaries thereof.

18 4. If the boundaries of a city in which such sales tax has been imposed shall thereafter
19 be changed or altered, the city clerk shall forward to the director of revenue by United States
20 registered mail or certified mail a certified copy of the ordinance adding or detaching territory
21 from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied
22 by a map of the city clearly showing the territory added thereto or detached therefrom. Upon
23 receipt of the ordinance and map, the tax imposed by sections 92.400 to 92.421 shall be effective
24 in the added territory or abolished in the detached territory on the effective date of the change
25 of the city boundary.

105.145. 1. The following definitions shall be applied to the terms used in this section:

2 (1) "Governing body", the board, body, or persons in which the powers of a political
3 subdivision as a body corporate, or otherwise, are vested;

4 (2) "Political subdivision", any agency or unit of this state, except counties and school
5 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause
6 taxes to be levied.

7 2. The governing body of each political subdivision in the state shall cause to be
8 prepared an annual report of the financial transactions of the political subdivision in such
9 summary form as the state auditor shall prescribe by rule, except that the annual report of
10 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less
11 shall only be required to contain the cash balance at the beginning of the reporting period, a
12 summary of cash receipts, a summary of cash disbursements and the cash balance at the end of
13 the reporting period.

14 3. Within such time following the end of the fiscal year as the state auditor shall
15 prescribe by rule, the governing body of each political subdivision shall cause a copy of the
16 annual financial report to be remitted to the state auditor.

17 4. The state auditor shall immediately on receipt of each financial report acknowledge
18 the receipt of the report.

19 5. In any fiscal year no member of the governing body of any political subdivision of the
20 state shall receive any compensation or payment of expenses after the end of the time within
21 which the financial statement of the political subdivision is required to be filed with the state
22 auditor and until such time as the notice from the state auditor of the filing of the annual financial
23 report for the fiscal year has been received.

24 6. The state auditor shall prepare sample forms for financial reports and shall mail the
25 same to the political subdivisions of the state. Failure of the auditor to supply such forms shall
26 not in any way excuse any person from the performance of any duty imposed by this section.

27 7. All reports or financial statements hereinabove mentioned shall be considered to be
28 public records.

29 8. The provisions of this section apply to the board of directors of every transportation
30 development district organized under sections 238.200 to 238.275. Any transportation
31 development district that fails to timely submit a copy of the annual financial statement to the
32 state auditor shall be subject to a fine not to exceed five hundred dollars per day. **The state
33 auditor shall report any violation to the department of revenue. The department of
34 revenue may collect the fine authorized under the provisions of this subsection by offsetting
35 any sales tax distributions through any means permitted under law for the collection of
36 taxes. Any fine collected shall be reported upon such forms and under such administrative
37 rules and regulations as may be prescribed by the director of revenue. The director of
38 revenue shall retain two percent for the cost of such collection. The remaining revenues
39 collected from such violations shall be distributed annually to the schools of the county in
40 the same manner that proceeds for all penalties, forfeitures, and fines collected for any
41 breach of the penal laws of the state are distributed.**

42 9. **Upon notification from the state auditor's office that a transportation
43 development district failed to timely submit a copy of the annual financial statement, the
44 department of revenue shall notify such district by certified mail that the statement has not
45 been received and that the district may be subject to a fine not to exceed five hundred
46 dollars per day. Such notice shall clearly set forth the name of the district, the accrued
47 amount of the fine, the district's opportunity to give written application for a hearing, by
48 the administrative hearing commission, to contest the fine within thirty days of the date of
49 receipt of the notice and that failure to either apply for such a hearing, in writing, or to
50 submit the required annual financial statement within the thirty-day period will be deemed
51 a waiver of the opportunity to contest the fine and the fine will be enforced and collected
52 as provided in subsection 8 of this section. In the event a copy of the annual financial
53 statement is received within such thirty-day period, no fine shall accrue or be imposed.
54 Failure of the district to make application for a hearing or to submit the required annual
55 financial statement timely shall cause the fine to be collected as provided for in subsection
56 8 of this section.**

57 10. **Any transportation development district organized under sections 238.200 to
58 238.275 having gross revenues of less than one thousand dollars annually shall not be
59 subject to the fine authorized in subsection 8 of this section.**

238.222. 1. The board shall possess and exercise all of the district's legislative and
2 executive powers.

3 2. Within thirty days after the election of the initial directors or the selection of the initial
4 directors pursuant to subsection 3 of section 238.220, the board shall meet. The time and place
5 of the first meeting of the board shall be designated by the court that heard the petition upon the
6 court's own initiative or upon the petition of any interested person. At its first meeting and after
7 each election of new board members or the selection of the initial directors pursuant to
8 subsection 3 of section 238.220 the board shall elect a chairman from its members.

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

11 4. At the first meeting, the board, by resolution, shall define the first and subsequent
12 fiscal years of the district, [and] shall adopt a corporate seal, **and shall notify the state auditor**
13 **as required in subsection 7 of this section.**

14 5. A simple majority of the board shall constitute a quorum. If a quorum exists, a
15 majority of those voting shall have the authority to act in the name of the board, and approve any
16 board resolution.

17 6. Each director shall devote such time to the duties of the office as the faithful discharge
18 thereof may require and may be reimbursed for his actual expenditures in the performance of his
19 duties on behalf of the district.

20 **7. Any district which has been previously organized and for which formation was**
21 **approved prior to August 28, 2015, shall notify the state auditor's office in writing of the**
22 **date it was organized and provide contact information for the current board of directors**
23 **by December 31, 2015. Any district organized and formed after August 28, 2015, shall be**
24 **required to notify the state auditor's office in writing of the date it was organized and**
25 **provide contact information for the current board of directors within four months of the**
26 **date the formation was approved by any court in this state.**

238.272. 1. The state auditor may audit each district not more than once every three
2 years. The **actual** costs of this audit shall be paid by the district and shall not exceed the greater
3 of three percent of the gross revenues received by the transportation district **or three percent of**
4 **the expenditures made by the transportation district.**

5 **2. For petition audits performed on a transportation district by the state auditor,**
6 **all expenses incurred in performing the audit including salaries of auditors, examiners,**
7 **clerks, and other employees of the state auditor shall be paid by the transportation district,**
8 **and the moneys shall be deposited in the petition audit revolving trust fund under section**
9 **29.230. The actual costs of the audit shall not exceed the greater of three percent of the**
10 **gross revenues received by the transportation district or three percent of the expenditures**
11 **made by the transportation district.**

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