

HCS SCS SB 245 -- POLITICAL SUBDIVISIONS

SPONSOR: Hegeman (Dugger)

COMMITTEE ACTIONS: Voted "Do Pass with Amendments" by the Standing Committee on Local Government by a vote of 9 to 1. Voted "Do Pass" by the Select Committee on State and Local Governments by a vote of 9 to 0.

This bill changes laws regarding political subdivisions. In its main provisions, the bill:

(1) Changes the amount of fees a county collector must collect for collecting local taxes. In counties where the total amount levied in a year is between \$350,000 and \$2 million, the fee is 2.5% on the first \$350,000 collected and 1% on any amount over that amount. In counties where the total amount levied exceeds \$2 million, the fee is 1% on all amounts collected. The bill raises the outer threshold amount for a county to be eligible to collect the 2.5% on the first \$350,000 to \$3 million;

(2) Allows counties in which townships have been abolished to continue to collect a property tax on a county-wide basis for road and bridge purposes for either one year following the abolishment of the townships or until the county voters have approved a property tax for such purposes, whichever occurs first. The property tax must be the same amount as the property tax being levied in the township with the lowest total tax rate immediately before the townships were abolished. The collection of the property tax is to be considered a continuation of a tax and not a new tax;

(3) Removes an intersectional reference to a section that was repealed in 1977 in Section 67.010, RSMo, requiring certain political subdivisions to prepare an annual budget;

(4) Removes, in Section 67.145, an intersectional reference to a section that was repealed in 2014 defining "first responder";

(5) Provides that leases, agreements, contracts, or subleases for space, usage or services in any convention center or related facilities owned or operated by a regional convention and visitors commission are exempt from the Sunshine Laws;

(6) Requires that, when voters of a special purpose have voted to dissolve the district, disposition of the assets is subject to the terms of any dissolution decree entered under Section 67.950;

(7) Adds the City of Archie and the City of Winnebago Falls to the

list of cities and counties that may impose, upon voter approval, a transient guest tax of between 2% and 5% per occupied room per night for the promotion of tourism;

(8) Authorizes Greene County or any city within the county to impose, upon voter approval, a sales tax not to exceed .25% on all retail sales within the county or city for the purpose of funding early childhood education. Any tax imposed under these provisions must be submitted to the voters of the taxing jurisdiction for retention or repeal every five years using the same procedure by which the imposition of the tax was voted;

(9) Provides that holders of an occupational license issued by the Missouri Gaming Commission are exempt from the police commissioner of Kansas City's regulation powers over private security personnel;

(10) Removes the expiration date for the part of the public mass transportation sales tax imposed by the City of Kansas City in excess of 7.5% which expires on December 31, 2015;

(11) Authorizes the cities of Liberty and North Kansas City to impose, upon voter approval, a sales tax of up to .5% solely for the purpose of improving the public safety of the city, including expenditures on equipment, salaries and benefits, and facilities for police, fire, and emergency medical providers;

(12) Specifies that the levy rate for certain local government general obligation bond issues must be set at the rate needed to meet the bond payment obligation and may be adjusted solely to meet that obligation. The levy rate set by a drainage or levee district for the payment of bonds must be set at a rate determined by the boards of supervisors;

(13) Prohibits an ambulance or fire protection district board member from being eligible for employment by the board upon which he or she served within 12 months of termination of service as a board member, except for employment on a volunteer basis or without compensation;

(14) Establishes a dissolution procedure for special districts that is based upon the existing dissolution procedure for public water supply districts and establishes a detachment procedure for common sewer districts, reorganized common sewer districts, county sewer districts, sewer districts in counties of the second classification, and consolidated sewer districts in Jefferson County that is based upon the existing detachment procedure for public water supply districts;

(15) Currently, regional jail districts are authorized to impose a

sales tax of up to 1/2% on sales in the district. The authority to impose this tax expires on September 30, 2015. This bill extends the authority of the districts to collect the tax until September 30, 2027;

(16) Sets the candidate filing fee for a fire protection district board seat at the amount equal to the filing fee for a candidate for county office, which currently is \$50;

(17) Currently, limited liability companies in Kansas City that own or rent real property or own unoccupied property within the city are required to file an affidavit with the city clerk specifying the name and address of a person with management control or responsibility for the real property. This bill clarifies that it must be a street address and must be a natural person. The limited liability company must file a successor affidavit within 30 days of a change in the natural person with management control or responsibility for the real property. The city cannot charge a fee for the filing of the affidavit or successor affidavit. If a limited liability company fails or refuses to file the affidavit, any person adversely affected by the failure or refusal, or the city, may petition the circuit court in the county where the property is located to direct the completion and filing of the affidavit.

(18) Requires candidates for the office of public administrator to provide to the election authority a copy of a signed affidavit from two or more securities indicating that the candidate meets the bonding requirements;

This bill contains an emergency clause for the township property tax provision, Section 65.620.

PROPOSERS: Supporters say that the bill is necessary because existing statutes do not contemplate the full ramifications of dissolving a township organization, particularly regarding the collection of taxes for the purpose of road maintenance. This bill allows the lowest existing township tax levy to continue until the county can impose, upon voter approval, a countywide tax for that purpose.

Testifying for the bill were Senator Hegeman and Missouri Association of Counties.

OPPOSERS: There was no opposition voiced to the committee.