

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1561
98TH GENERAL ASSEMBLY

4757S.05T

2016

AN ACT

To repeal sections 66.620 and 182.802, RSMo, and to enact in lieu thereof two new sections relating to local sales taxes.

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

Section A. Sections 66.620 and 182.802, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 66.620 and 182.802, to read as follows:

66.620. 1. All county sales taxes collected by the director of revenue under sections
2 66.600 to 66.630 on behalf of any county, less one percent for cost of collection which shall be
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as
4 provided in section 32.087, shall be deposited in a special trust fund, which is hereby created,
5 to be known as the "County Sales Tax Trust Fund". The moneys in the county sales tax trust
6 fund shall not be deemed to be state funds and shall not be commingled with any funds of the
7 state. The director of revenue shall keep accurate records of the amount of money in the trust
8 fund which was collected in each county imposing a county sales tax, and the records shall be
9 open to the inspection of officers of the county and the public. Not later than the tenth day of
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during
11 the preceding month to the county which levied the tax; such funds shall be deposited with the
12 [county] treasurer of the county and all expenditures of funds arising from the county sales tax
13 trust fund shall be by an appropriation act to be enacted by the legislative council of the county,

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.

14 and to the cities, towns and villages located wholly or partly within the county which levied the
15 tax in the manner as set forth in sections 66.600 to 66.630.

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

37 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
38 villages in group A the taxes based on the location in which the sales were deemed consummated
39 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
40 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
41 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the
42 cities, towns and villages and the county in group B as follows: To the county which levied the
43 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of
44 the unincorporated areas of the county bears to the total population of group B; and to each city,
45 town or village in group B located wholly within the taxing county, a percentage of the
46 distributable revenue equal to the percentage ratio that the population of such city, town or
47 village bears to the total population of group B; and to each city, town or village located partly
48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio

49 that the population of that part of the city, town or village located within the taxing county bears
50 to the total population of group B.

51 4. From [and after] January 1, 1994, **until December 31, 2016**, the director of revenue
52 shall distribute to the cities, towns and villages in group A a portion of the taxes based on the
53 location in which the sales were deemed consummated under section 66.630 and subsection 12
54 of section 32.087 in accordance with the formula described in this subsection **and in subsection**
55 **6**. After deducting the distribution to the cities, towns and villages in group A, the director of
56 revenue shall distribute funds in the county sales tax trust fund to the cities, towns and villages
57 and the county in group B as follows: To the county which levied the tax, ten percent multiplied
58 by the percentage of the population of unincorporated county which has been annexed or
59 incorporated since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and
60 a percentage of the remaining distributable revenue equal to the percentage ratio that the
61 population of unincorporated areas of the county bears to the total population of group B; and
62 to each city, town or village in group B located wholly within the taxing county, a percentage of
63 the remaining distributable revenue equal to the percentage ratio that the population of such city,
64 town or village bears to the total population of group B; and to each city, town or village located
65 partly within the taxing county, a percentage of the remaining distributable revenue equal to the
66 percentage ratio that the population of that part of the city, town or village located within the
67 taxing county bears to the total population of group B.

68 5. **(1) From and after January 1, 2017, in each year in which the total revenues from**
69 **the county sales tax collected under sections 66.600 to 66.630 in the previous calendar year**
70 **is less than or equal to the amount of such revenues which were collected in the calendar**
71 **year 2014, the director of revenue shall distribute to the cities, towns, and villages in group**
72 **A and the cities, towns, and villages, and the county in group B, the amounts required to**
73 **be distributed under the formula described in subsection 4 and in subsection 6 of this**
74 **section. From and after January 1, 2017, in each year in which the total revenues from the**
75 **county sales tax collected under sections 66.600 to 66.630 in the previous calendar year is**
76 **greater than the amount of such revenues which were collected in the calendar year 2014,**
77 **the director of revenue shall distribute to the cities, towns, and villages in group A a**
78 **portion of the taxes based on the location in which the sales were deemed consummated**
79 **under section 66.630 and subsection 12 of section 32.087, in accordance with the formula**
80 **described in this subsection and in subsection 6. After deducting the distribution to the**
81 **cities, towns, and villages in group A, the director of revenue shall, subject to the limitation**
82 **described in subdivision (2) of this subsection, distribute funds in the county sales tax trust**
83 **fund to the cities, towns, and villages, and the county in group B as follows: to the county**
84 **which levied the tax, ten percent multiplied by the percentage of the population of**

85 unincorporated county which has been annexed or incorporated since April 1, 1993,
86 multiplied by the total of all sales tax revenues countywide, and a percentage of the
87 remaining distributable revenue equal to the percentage ratio that the population of
88 unincorporated areas of the county bears to the total population of group B as adjusted
89 such that no city, town, or village in group B shall receive a distribution that is less than
90 fifty percent of the amount of taxes generated within such city, town, or village based on
91 the location in which the sales were deemed consummated under section 66.630 and
92 subsection 12 of section 32.087; and to each city, town, or village in group B located wholly
93 within the taxing county, a percentage of the remaining distributable revenue equal to the
94 percentage ratio that the population of such city, town, or village bears to the total
95 population of group B, as adjusted such that no city, town, or village in group B shall
96 receive a distribution that is less than fifty percent of the amount of taxes generated within
97 such city, town, or village based on the location in which the sales were deemed
98 consummated under section 66.630 and subsection 12 of section 32.087; and to each city,
99 town, or village located partly within the taxing county, a percentage of the remaining
100 distributable revenue equal to the percentage ratio that the population of that part of the
101 city, town, or village located within the taxing county bears to the total population of group
102 B, as adjusted such that no city, town, or village in group B shall receive a distribution that
103 is less than fifty percent of the amount of taxes generated within such city, town, or village
104 based on the location in which the sales were deemed consummated under section 66.630
105 and subsection 12 of section 32.087.

106 (2) For purposes of making any adjustment required by this subsection, the
107 director of revenue shall, prior to any distribution to the county or to each city, town, or
108 village in group B located wholly or partly within the taxing county, identify each city,
109 town, or village in group B located wholly or partly within the taxing county that would
110 receive a distribution that is less than fifty percent of the amount of taxes generated within
111 such city, town, or village based on the location in which the sales were deemed
112 consummated under section 66.630 and subsection 12 of section 32.087 if no adjustments
113 were made and calculate the difference between the amount that the distribution to each
114 such city, town, or village would have been without any adjustment and the amount that
115 equals fifty percent of the amount of taxes generated within such city, town, or village
116 based on the location in which the sales were deemed consummated under section 66.630
117 and subsection 12 of section 32.087. Thereafter, the director of revenue shall determine the
118 amount of any adjustment under this subsection as follows:

119 (a) If the aggregate amount of the difference calculated in accordance with this
120 subsection is less than or equal to the aggregate increase in the remaining distributable

121 revenue for the applicable period in the current calendar year over the remaining
122 distributable revenue for the corresponding period in the calendar year 2014, the director
123 of revenue shall deduct the amount of such difference from the remaining distributable
124 revenue and distribute an allocable portion of the amount of such difference to each city,
125 town, or village that would otherwise have received a distribution that is less than fifty
126 percent of the amount of taxes generated within such city, town, or village based on the
127 location in which the sales were deemed consummated under section 66.630 and subsection
128 12 of section 32.087 if no adjustment were made, such that each such city, town, or village
129 receives a distribution that is equal to fifty percent of the amount of taxes generated within
130 such city, town, or village based on the location in which the sales were deemed
131 consummated under section 66.630 and subsection 12 of section 32.087;

132 (b) If, however, the aggregate amount of the difference calculated in accordance
133 with this subsection is greater than the aggregate increase in the remaining distributable
134 revenue for the applicable period in the current calendar year over the remaining
135 distributable revenue for the corresponding period in the calendar year 2014, the director
136 of revenue shall deduct from the remaining distributable revenue an amount equal to the
137 difference between the remaining distributable revenue for the applicable period in the
138 current calendar year and the remaining distributable revenue for the corresponding
139 period in the calendar year 2014 and distribute an allocable portion of the amount of such
140 difference to each city, town, or village that would otherwise have received a distribution
141 that is less than fifty percent of the amount of taxes generated within such city, town, or
142 village based on the location in which the sales were deemed consummated under section
143 66.630 and subsection 12 of section 32.087 if no adjustment were made, such that each such
144 city, town, or village receives a distribution that includes an adjustment that is
145 proportionate to the amount of the adjustment that would otherwise have been made if
146 such adjustment were calculated in accordance with paragraph (a) of this subsection;

147 (c) After determining the amount of the adjustment and making the allocation in
148 accordance with paragraph (a) or (b) of this subsection, as applicable, the director of
149 revenue shall thereafter distribute the remaining distributable revenue, as adjusted, to the
150 county and to each city, town, or village in group B located wholly or partly within the
151 taxing county in the manner provided in this subsection.

152 (3) For purposes of this subsection, if a city, town, or village is partly in group A
153 and partly in group B, the director of revenue shall calculate fifty percent of the amount
154 of taxes generated within such city, town, or village based on the location in which the sales
155 were deemed consummated under section 66.630 and subsection 12 of section 32.087 by
156 multiplying fifty percent by the amount of all county sales taxes collected by the director

157 **of revenue under sections 66.600 to 66.630, less one percent for cost of collection, that are**
158 **generated within such city, town, or village based on the location in which the sales were**
159 **deemed consummated under section 66.630 and subsection 12 of section 32.087, regardless**
160 **of whether such taxes are deemed consummated in group A or group B.**

161 **6.** (1) For purposes of administering the distribution formula of [subsection] **subsections**
162 **4 and 5** of this section, the revenues arising each year from sales occurring within each group
163 A city, town or village shall be distributed as follows: Until such revenues reach the adjusted
164 county average, as hereinafter defined, there shall be distributed to the city, town or village all
165 of such revenues reduced by the percentage which is equal to ten percent multiplied by the
166 percentage of the population of unincorporated county which has been annexed or incorporated
167 after April 1, 1993; and once revenues exceed the adjusted county average, total revenues shall
168 be shared in accordance with the redistribution formula as defined in this subsection.

169 (2) For purposes of this subsection, the "adjusted county average" is the per capita
170 countywide average of all sales tax distributions during the prior calendar year reduced by the
171 percentage which is equal to ten percent multiplied by the percentage of the population of
172 unincorporated county which has been annexed or incorporated after April 1, 1993; the
173 "redistribution formula" is as follows: During 1994, each group A city, town and village shall
174 receive that portion of the revenues arising from sales occurring within the municipality that
175 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising
176 from sales within the municipality multiplied by the percentage which is the sum of ten percent
177 multiplied by the percentage of the population of unincorporated county which has been annexed
178 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product
179 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
180 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
181 county average. During 1995, each group A city, town and village shall receive that portion of
182 the revenues arising from sales occurring within the municipality that remains after deducting
183 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the
184 municipality multiplied by the percentage which is the sum of ten percent multiplied by the
185 percentage of the population of unincorporated county which has been annexed or incorporated
186 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen
187 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
188 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
189 county average. From January 1, 1996, until January 1, 2000, each group A city, town and
190 village shall receive that portion of the revenues arising from sales occurring within the
191 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax
192 revenues arising from sales within the municipality multiplied by the percentage which is the

193 sum of ten percent multiplied by the percentage of the population of unincorporated county
194 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than
195 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035
196 multiplied by the total of cumulative per capita sales taxes arising from sales within the
197 municipality less the adjusted county average. From and after January 1, 2000, the distribution
198 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,
199 except that the percentage computed for sales arising within the municipalities shall be not less
200 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county
201 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the
202 adjusted county average by at least twenty-five percent.

203 (3) For purposes of applying the redistribution formula to a municipality which is partly
204 within the county levying the tax, the distribution shall be calculated alternately for the
205 municipality as a whole, except that the factor for annexed portion of the county shall not be
206 applied to the portion of the municipality which is not within the county levying the tax, and for
207 the portion of the municipality within the county levying the tax. Whichever calculation results
208 in the larger distribution to the municipality shall be used.

209 (4) Notwithstanding any other provision of this section, the fifty percent of additional
210 sales taxes as described in section 99.845 arising from economic activities within the area of a
211 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,
212 while tax increment financing remains in effect shall be deducted from all calculations of
213 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be
214 disregarded in calculating the amounts distributed or distributable to the municipality. Further,
215 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality
216 and any other political subdivision which provides for an appropriation of incremental sales tax
217 revenues to the special allocation fund of a tax increment financing project while tax increment
218 financing remains in effect shall continue to be in full force and effect and the sales taxes so
219 appropriated shall be deducted from all calculations of countywide sales taxes, shall be
220 distributed directly to the municipality involved, and shall be disregarded in calculating the
221 amounts distributed or distributable to the municipality. In addition, and notwithstanding any
222 other provision of this chapter to the contrary, economic development funds shall be distributed
223 in full to the municipality in which the sales producing them were deemed consummated.
224 Additionally, economic development funds shall be deducted from all calculations of countywide
225 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the
226 municipality. As used in this subdivision, the term "economic development funds" means the
227 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to
228 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as

229 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations
230 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,
231 1993, between a municipality and another public body. The cumulative amount of economic
232 development funds allowed under this provision shall not exceed the total amount necessary to
233 amortize the obligations involved.

234 [6.] 7. If the qualified voters of any city, town or village vote to change or alter its
235 boundaries by annexing any unincorporated territory included in group B or if the qualified
236 voters of one or more city, town or village in group A and the qualified voters of one or more
237 city, town or village in group B vote to consolidate, the area annexed or the area consolidated
238 which had been a part of group B shall remain a part of group B after annexation or
239 consolidation. After the effective date of the annexation or consolidation, the annexing or
240 consolidated city, town or village shall receive a percentage of the group B distributable revenue
241 equal to the percentage ratio that the population of the annexed or consolidated area bears to the
242 total population of group B and such annexed area shall not be classified as unincorporated area
243 for determination of the percentage allocable to the county. If the qualified voters of any two or
244 more cities, towns or villages in group A each vote to consolidate such cities, towns or villages,
245 then such consolidated cities, towns or villages shall remain a part of group A. For the purpose
246 of sections 66.600 to 66.630, population shall be as determined by the last federal decennial
247 census or the latest census that determines the total population of the county and all political
248 subdivisions therein. For the purpose of calculating the adjustment based on the percentage of
249 unincorporated county population which is annexed after April 1, 1993, the accumulated
250 percentage immediately before each census shall be used as the new percentage base after such
251 census. After any annexation, incorporation or other municipal boundary change affecting the
252 unincorporated area of the county, the chief elected official of the county shall certify the new
253 population of the unincorporated area of the county and the percentage of the population which
254 has been annexed or incorporated since April 1, 1993, to the director of revenue. After the
255 adoption of the county sales tax ordinance, any city, town or village in group A may by adoption
256 of an ordinance by its governing body cease to be a part of group A and become a part of group
257 B. Within ten days after the adoption of the ordinance transferring the city, town or village from
258 one group to the other, the clerk of the transferring city, town or village shall forward to the
259 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such
260 city as a part of its former group shall cease and as a part of its new group shall begin on the first
261 day of January of the year following notification to the director of revenue, provided such
262 notification is received by the director of revenue on or before the first day of July of the year in
263 which the transferring ordinance is adopted. If such notification is received by the director of
264 revenue after the first day of July of the year in which the transferring ordinance is adopted, then

265 distribution to such city as a part of its former group shall cease and as a part of its new group
266 shall begin the first day of July of the year following such notification to the director of revenue.
267 Once a group A city, town or village becomes a part of group B, such city may not transfer back
268 to group A.

269 [7.] **8.** If any city, town or village shall hereafter change or alter its boundaries, the city
270 clerk of the municipality shall forward to the director of revenue, by registered mail, a certified
271 copy of the ordinance adding or detaching territory from the municipality. The ordinance shall
272 reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly
273 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and
274 map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in
275 accordance with the provisions of this section on the effective date of the change of the
276 municipal boundary so that the proper percentage of group B distributable revenue is allocated
277 to the municipality in proportion to any annexed territory. If any area of the unincorporated
278 county elects to incorporate subsequent to the effective date of the county sales tax as set forth
279 in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group
280 B. The city clerk of such newly incorporated municipality shall forward to the director of
281 revenue, by registered mail, a certified copy of the incorporation election returns and a map of
282 the municipality clearly showing the boundaries thereof. The certified copy of the incorporation
283 election returns shall reflect the effective date of the incorporation. Upon receipt of the
284 incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be
285 distributed and allocated in accordance with the provisions of this section on the effective date
286 of the incorporation.

287 [8.] **9.** The director of revenue may authorize the state treasurer to make refunds from
288 the amounts in the trust fund and credited to any county for erroneous payments and
289 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
290 such counties. If any county abolishes the tax, the county shall notify the director of revenue of
291 the action at least ninety days prior to the effective date of the repeal and the director of revenue
292 may order retention in the trust fund, for a period of one year, of two percent of the amount
293 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
294 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
295 has elapsed after the effective date of abolition of the tax in such county, the director of revenue
296 shall remit the balance in the account to the county and close the account of that county. The
297 director of revenue shall notify each county of each instance of any amount refunded or any
298 check redeemed from receipts due the county.

299 [9.] **10.** Except as modified in sections 66.600 to 66.630, all provisions of sections
300 32.085 and 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

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

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

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

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

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

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

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

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

24 (h) Any county of the fourth classification with more than twenty thousand but fewer
25 than thirty thousand inhabitants; **or**

26 **(i) Any county of the third classification with more than thirteen thousand nine**
27 **hundred but fewer than fourteen thousand inhabitants.**

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

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

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

41 YES

NO

42

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

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

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

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